



GOVERNMENT OF SIERRA LEONE

GOVERNMENT BUDGET

and

STATEMENT OF ECONOMIC AND FINANCIAL POLICIES

For the Financial Year 2023

*Theme: “Addressing the Needs of the Vulnerable in
the Context of the Multiple Crises”*

DELIVERED BY

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Minister of Finance

in the Chamber of Parliament

TOWER HILL, FREETOWN

ON

Friday, 11th November, 2022

at

10:00 a.m.

MR. SPEAKER, HONOURABLE MEMBERS

I rise to move that the Bill entitled “The Appropriation Act 2023”, being an Act to authorise expenditure from the Consolidated Revenue Fund for the services of Sierra Leone for 2023, be read the first time”.

I. Introduction

Mr. Speaker, Honourable Members, since 2020, Sierra Leone, like the rest of the world, has been experiencing multiple crises brought on by the COVID-19 pandemic, the ongoing crisis in Ukraine and the intensifying risks of climate change. While the frequency and duration of these crises seem unpredictable, they have disrupted supply chains, created uncertainty, and exacerbated shortages of key essential commodities, causing a sharp rise in the prices of food, fuel and fertiliser to unprecedented levels.

2. Mr. Speaker, Honourable Members, the lingering impact of the crises has precipitated a sharp and synchronised slowdown in global economic activities to the extent that the October edition of the International Monetary Fund’s World Economic Outlook projected global growth to slow down from 6.0 percent in 2021 to 3.2 percent in 2022 and further down to 2.7 percent in 2023. This is true for the three largest economies - the United States of America, Europe and China, where growth is forecasted to continue to slow down. In Sub-Saharan Africa, growth is projected to fall from 4.7 percent in 2021 to 3.6 percent in 2022 and 3.7 percent in 2023.

3. Mr. Speaker, Honourable Members, in addition to a slowdown of global growth, global inflation is projected to rise from 4.7 percent in 2021 to 8.8 percent in 2022 before declining to 6.5 percent in 2023. In emerging and developing economies, the continuous depreciation of local currencies against the US dollar, coupled with the supply side bottlenecks, will also weigh on the inflation outlook. Driven by the recent action by OPEC+ countries to cut production, global oil prices are projected to average around \$104 per barrel in 2022 and remain elevated till the first half of 2023. Conversely, iron ore prices are projected to continue their slow but discernible decline due to the slowdown of the Chinese economy as well as increased supply from Australia and Brazil.

4. Mr. Speaker, Honourable Members, the outcome of all these developments has been the erosion of the incomes of our citizens and the worsening of our food security situation, which together pose significant risks to living standards as well as the emergence of social tensions. These multiple and reinforcing crises

are disproportionately impacting the poor and vulnerable segments of our society who make up the bulk of our population. **These vulnerable groups have to be protected.** Building on our past and ongoing efforts to mitigate the impact of the crises on the economy and the population at large, this budget will prioritise programmes and policies that enhance economic resilience and protect the livelihoods of the most vulnerable in our society. Hence, the theme for this 2023 Budget is: **Addressing the needs of the vulnerable in the context of the multiple crises.**

II. Ongoing Crises Mitigating Measures

5. Mr. Speaker, Honourable Members, before I present the policy priorities and the budget for the 2023 financial year to this Noble House for consideration and approval, please allow me to give a quick update on measures taken by Government so far to mitigate the impact of the crises on the population.

6. Mr. Speaker, Honourable Members, to avoid the shortage of essential commodities and stabilise prices, Government has:

- i. maintained zero import duty and GST on imported rice;
- ii. deferred taxes on the importation of essential commodities during the COVID-19 pandemic;
- iii. reduced taxes on certain essential commodities. For example, import duty on cement was reduced from 20 percent to 10 percent and iron rods from 10 percent to 5 percent;
- iv. established several facilities through the Bank of Sierra Leone (BSL), including (i) a Special Credit Facility with two tranches of US\$50.0 million each during COVID-19 to support the importation of essential commodities; (ii) another Food Facility of US\$50.0 million during the ongoing Ukraine crisis to support the importation of rice, flour and sugar; (iii) a US\$10.0 million Agricultural Credit Facility to facilitate the importation of agricultural inputs; and (iv) a US\$36.0 million Reserve Fuel Facility (RFF) for the importation of fuel. From January to October 2022, the BSL has provided US\$115.0 million to Oil Marketing Companies through commercial banks for the importation of fuel. Cumulatively, a total amount of \$261.0 million has been provided out of the Bank of Sierra Leone reserves to support the importation of essential items.
- v. provided agricultural inputs (seed rice, fertilisers and other inputs) and mechanisation services to farmers through the e-voucher system for the domestic production of food, especially our staple food, rice. Government has spent NLe76.0 million on the e-voucher system in 2022;
- vi. secured US\$1.8 million from the African Development Bank under the African Emergency Food Production Facility to support farmers with agricultural inputs, to boost local food production;

- vii. continued to provide subsidies on fuel even at the current level of fuel pump prices. Total fuel subsidies provided amounted to NLe596.0 million as at May 2022;
- viii. provided subsidies to EDSA amounting to NLe508.6 million as at September 2022 to support the purchase of fuel for Karpower and payment for imported power under the CLSG Project; and
- ix. facilitated the installation of solar mini-grids for ninety-four (94) communities nationwide, improving national access to electricity from 15 percent to 35 percent in 2022.

7. Mr. Speaker, Honourable Members, in addition to the foregoing measures, Government also implemented several measures targeted at cushioning the impact of the multiple crises on the livelihoods of the people, especially the most vulnerable. Government in this regard:

- i. provided cash transfers to 2,368 hospitality workers and 29,000 informal sector traders and provided food support to 11,000 disabled during the height of the COVID-19 pandemic;
- ii. provided cash transfers to 35,000 extremely poor and vulnerable households under the Social Safety Nets Project implemented by the National Commission for Social Action(NaCSA);
- iii. continued to pay tuition and examination fees and provide teaching and learning materials and core textbooks for Government-owned and Government-assisted schools. Since 2018, Government has spent NLe4.1 billion on basic education and mobilised more than US\$140.0 million for the sector. The outcomes at pre-primary, primary and secondary levels are increased enrolment, transition and completion rates;
- iv. mobilised additional financing of US\$12.0 million from the World Bank for the FREE Education Project to scale up interventions under the Free Quality School Education (FQSE) Programme, including the school feeding programme and hygiene pads for girls;
- v. established and operationalised the Youth Employment Scheme;
- vi. established nationwide ambulance services to support healthcare delivery, especially in the rural areas;
- vii. upgraded one hundred and sixty (160) Community Health Centres to provide school health services and established twelve boarding school clinics;
- viii. increased the salary of junior and middle-level civil servants by 10 percent, teachers by 30 percent, staff of tertiary education institutions by 75 percent, and the security sector by 25 percent annually for three years;
- ix. provided COVID-19 allowances for the security sector and health workers;

- x. supported Micro, Small and Medium Enterprises (MSMEs) through the revolving MUNAFA Fund, which has benefitted 6,075 people, of which 77 percent so far are women;
- xi. commenced the implementation of the Student Loan Scheme and provided seed money of NLe5.7million for the operationalisation of the Scheme. The Scheme has disbursed loans to students studying in Hungary, Russia and Venezuela.
- xii. upgraded two polytechnics into technical universities and commenced the establishment of the Kono University of Science and Technology;
- xiii. mobilised donor funds, mainly grants, to support various projects in agriculture, education, health, and social protection to provide basic services and create job opportunities;
- xiv. mobilised and provided funds to continue the implementation of projects in the roads, energy and water sector; and
- xv. planted 1.2 million tree seedlings out of the target of 5 million under the National Tree Planting Project to protect the environment and create job opportunities.

III. Macroeconomic and Budgetary Performance in 2022

8. Mr. Speaker, Honourable Members, I will now provide a review of macroeconomic and budgetary performance in 2022.

Macroeconomic Performance

9. Growth in 2022 has been revised downwards to an estimated 2.8 percent from an earlier forecast of 5.9 percent. The sharp rise in global food and fuel prices and the pass-through effects on domestic prices combined with the depreciation of the exchange rate resulted in high inflation during the year. Inflation rose from the low level of 8.9 percent achieved in March 2021 to 29.1 percent in September 2022, with food inflation rising to 35 percent.

10. Mr Speaker, Honourable Members, despite the recovery in exports, following the resumption of iron ore mining, higher imports of fuel, food, machinery and transport equipment resulted in a widening of the trade deficit to US\$206 million in the second quarter of 2022 from US\$166.4 million in the first quarter of 2022. The value of exports of goods increased by 12.1 percent to US\$298.0 million in the second quarter of 2022, driven mainly by a surge in iron ore exports. Total imports increased by 16.8 percent to US\$504.8 million in the second quarter of 2022 due to higher imports of food, petroleum products, machinery and transport equipment.

11. Mr. Speaker, Honourable Members, international reserves of the Bank of Sierra Leone declined from US\$931.8 million as at end December 2021 to US\$599.5 million as at end September 2022. This was mainly as a result of

measures implemented to support the private sector in the importation of food and fuel products to ensure an uninterrupted supply of these commodities in the market. This, combined with the increase in the trade deficit, an appreciating US dollar and speculative behaviour by market participants, resulted in the sharp depreciation of the exchange rate during the year.

12. Mr. Speaker, Honourable Members, reflecting the increase in financing needs, the public debt stock reached NLe40.3 billion (US\$3.0 billion) by end June 2022, representing 79.8 percent of GDP. Of this, external debt is estimated at US\$1.9 billion and domestic debt at NLe14.5 billion (US\$1.1 billion).

Budgetary Performance

13. Mr. Speaker, Honourable Members, total domestic revenue collected from January to June 2022 amounted to NLe3.4 billion (6.6 percent of GDP). This indicates a shortfall of NLe225.6 million relative to the target for the review period. This shortfall was mainly attributed to the disruption of trade due to the uncertainty created by the ongoing crisis in Ukraine; the reduction in the excise duty on fuel to subsidise consumers; the delay in the payment of mining licences and royalties by some major mining companies; the ban on the export of timber and the subsequent loss of related revenues; challenges with the use of Electronic Cash Registers (ECRs) by businesses; and the slow renewal of fishing licenses. Domestic revenue is estimated to reach NLe7.39 billion (13.9 percent of GDP) at the end of 2022.

14. Total grants received from development partners amounted to NLe676.1 million, of which, debt service relief provided by the IMF amounted to NLe216.2 million and project grants disbursed by several development partners amounted to NLe459.9 million. Grants are expected to reach NLe3.8 billion by the end of 2022 as the World Bank is expected to disburse budget support of US\$100.0 million.

15. Total expenditures and net lending for the period January to June 2022 amounted to NLe6.4 billion (12.6 percent of GDP) and is estimated to reach NLe13.7 billion (25.7 percent of GDP) by the end of the year. Of this total, recurrent expenditures amounted to NLe4.9 billion (9.6 percent of GDP), exceeding the half yearly budgeted amount by NLe251.9 million. This was due to increase in the general price level and the depreciation of the exchange rate leading to overruns on goods and services, energy subsidies to EDSA and interest payments. The wage bill was broadly within the budgeted amount. Recurrent expenditure is estimated to reach NLe9.6 billion (18.0 percent of GDP) by the end of the year.

16. Capital expenditure amounted to NLe1.5 billion during the first half of 2022. Of this, domestic funded capital expenditure amounted to NLe802.6 million, exceeding the budgeted amount by NLe232.8 million. Capital expenditure is estimated to reach NLe4.2 billion by the end of 2022.

17. Mr. Speaker, Honourable Members, the overall budget deficit, including grants, for the first half of 2022 amounted to NLe2.4 billion (4.7 percent of GDP). Excluding grants, the budget deficit amounted to NLe3.0 billion (6.0 percent of GDP). The budget deficit was financed mainly from the domestic banking and non-bank sector, amounting to NLe1.5 billion.

IV. Medium-term Economic Outlook (2023-2025)

18. Mr. Speaker, Honourable Members, the medium-term outlook for our economy is also challenging in the wake of the overlapping crises. Current projections indicate that growth will not return to the pre-pandemic levels until 2025 and is projected to increase to only 3.1 percent in 2023. For its part, inflation is projected to decline only gradually to 23.7 percent in 2023. However, it is projected to drop further to 14.3 percent by 2025.

19. The current account deficit, including official grants, is projected to narrow from 10.3 percent of GDP in 2022 to 8.0 percent of GDP in 2023. It is expected to shrink further to 5.1 percent of GDP in 2025 as the trade deficit narrows, combined with an increase in official and private grants.

20. Gross foreign reserves are programmed to average 3.3 months of imports in the medium term. The exchange rate is expected to move in line with the difference between inflation in Sierra Leone and the inflation of our major trading partners.

21. However, these projections have downside risks, given the uncertainty in the global economy. These risks include:

- i. the likelihood of the global economy plunging into recession and the potential impact on the prices of our key exports;
- ii. sustained increases in food and fuel prices and the pass-through effects on domestic prices, trade balance and Government's fiscal position;
- iii. continued decreases in international financial assistance;
- iv. the continuation of the crisis in Ukraine and its accompanying uncertainties in the global economy; and
- v. a re-emergence of COVID-19 and other public health emergencies.

V. Policy Priorities and Strategies for 2023

22. Mr. Speaker, Honourable Members, despite the limited fiscal space engendered by the ongoing crises, Government will continue to implement programmes and policies to mitigate the impact on the population, especially the vulnerable groups. Therefore, the 2023 Budget seeks to provide support to:

- i. intensify local food production and facilitate food importation to address food insecurity, especially for the most vulnerable groups;
- ii. sustain critical investments in education and health to improve human capital;
- iii. expand social safety nets to enable vulnerable people to cope with the challenging economic situation;
- iv. pursue adaptation and mitigation measures in response to climate change risks;
- v. promote private sector development for job creation;
- vi. contain inflation and stabilise the exchange rate to lower the cost of living;
- vii. strengthen public finances and maintain sustainable debt levels; and
- viii. improve governance and accountability.

23. Mr. Speaker, Honourable Members, I will now describe the policies and interventions in each of these areas in some detail.

A. Addressing Food Insecurity

24. Mr. Speaker, Honourable Members, the World Food Programme (WFP) estimates that as of April this year, 1.1 million or 13.4 percent of the population, is facing acute hunger and 2 million are experiencing chronic hunger. As a net importer of food, the ongoing crises threaten to worsen an already precarious food security situation.

25. Against this backdrop, Government's most pressing objectives in the food security area are to meet the immediate food security needs of the most vulnerable, protect against a deterioration of the nutrition status of children, boost local production of a diversified food basket while laying the foundation for medium to long term investments for boosting agriculture productivity. In 2023, therefore, Government will:

- i. deepen the Policy Shift in agriculture by continuing to provide seeds, fertiliser, pesticides and other agricultural inputs as well as mechanised services to farmers through the e-voucher system to boost food production;

- ii. continue to roll out the Agriculture Credit Facility to support the importation of agricultural inputs and the Food Import Facility for the importation of essential commodities;
- iii. provide cash-based and in-kind transfers to vulnerable farming households to respond to immediate food needs and support on and off-farm activities to strengthen resilience at the household level;
- iv. establish strategic grain reserves to enhance Government's capacity to respond to current and future food supply shocks;
- v. expand the school feeding programme to sustain gains in education and nutrition outcomes for children and enhance linkages with the Scaling-Up Nutrition Programme under the Office of the Vice President and the Food and Nutrition Mother Support Group Initiative of the Ministry of Health and Sanitation;
- vi. invest in improved livestock farming practices to improve the protein content of our food;
- vii. expand agricultural extension services, including e-extension and other innovative agricultural practices such as Inland Valley Swamps (IVS) development and novel irrigation practices;
- viii. promote integrated aquaculture and support fishermen with appropriate fishing gear and fish retailers with fish preservation tools to ensure a sustainable supply of fish in the domestic market; and
- ix. continue to improve the management of fisheries and marine resources by observing the "Closed Fishing Season" and sustaining efforts in combatting illegal, unreported and unregulated (IUU) fishing.

B. Improving Education, Health and Social Protection Services

26. Mr. Speaker, Honourable Members, while we are implementing economic policies to cope with the multiple and overlapping crises, Government is still committed to undertaking investments in human capital development that will increase the future productivity of our citizens. These include continuing to support the Free Quality School Education (FQSE) programme, strengthening technical and higher education, improving primary health care and expanding social safety nets to mitigate the impact of the crises on the vulnerable population.

Sustaining the Free Quality School Education Programme

27. Mr. Speaker, Honourable Members, to enhance improvements in basic education service delivery, including learning outcomes for all learners, Government will:

- i. continue paying school fees and examination fees, and providing core textbooks, teaching and learning materials for all children in Government-owned and Government-assisted schools;

- ii. expand the school feeding programme to learners in food insecure chiefdoms, progressively increasing the provision of assistive devices for special needs children and providing school buses;
- iii. restore the homegrown school feeding programme through school gardening;
- iv. continue other targeted investments in education infrastructure by equipping additional schools with science laboratories and libraries, connecting an initial pilot of about 136 schools to the internet through project Giga;
- v. continue intentional efforts to support the education of the girl child and the implementation of the Radical Inclusion Policy; and
- vi. continue to leverage science, technology and innovation in the education sector and implement Phase II of the Education Innovation Challenge (EIC).

Strengthening the Quality of Higher, Technical and Vocational Education

28. Mr. Speaker, Honourable Members, to consolidate the significant gains that have been made in higher, technical and vocational education and scale up interventions in this subsector, Government will:

- i. enhance the implementation of the Student Loan Scheme;
- ii. complete the development of the National Qualification Framework for TVET;
- iii. enhance activities for the establishment of the Kono University of Science and Technology;
- iv. establish the following secretariats: Centralised Admissions, Apprenticeship Programme, Internship Programme, Open University and Community Technical Colleges;
- v. establish and operationalise six (6) additional TVET institutions around the country; and
- vi. popularise, and implement the Education Sector Plan 2022-2026.

Strengthening Primary Health Care

29. Mr. Speaker, Honourable Members, the recent pandemic underscores the need for continued investments in the health sector. Government has been working to reduce maternal and infant mortality, improve adolescent health care, health infrastructure and the governance and welfare of the health workforce. Building on this, Government will:

- i. expand and strengthen the delivery of maternal, child and adolescent health services, including the reproductive health and rights of women;

- ii. sustain disease surveillance and pandemic preparedness and response;
- iii. support the ongoing construction and rehabilitation of secondary and tertiary hospitals and Peripheral Health Units (PHUs);
- iv. launch the construction of the Cancer Diagnostic and Treatment Centre;
- v. strengthen the National Emergency Ambulance Services;
- vi. launch the health financing strategy and continue work for the establishment of the Sierra Leone Health Insurance Scheme (SLeSHI);
- vii. approve and implement the School Health Policy; and
- viii. improve the governance and welfare of the health workforce.

Expanding Social Safety Nets

30. Mr. Speaker, Honourable Members, in addition to our ongoing interventions in education, health, agriculture and other sectors, Government has been providing social safety nets to the most vulnerable through targeted cash transfers.

31. In this regard, Government has secured additional grant financing of US\$30.0 million from the World Bank towards the ongoing Social Safety Nets (SSN) Project. This additional financing will enable Government to expand the coverage of cash transfers from 30,000 to 100,000 extremely poor households, which make up 14 percent of the poor.

32. In addition, Government has also secured another grant financing from the World Bank under the Productive Social Safety Nets and Youth Employment Project. Under this project, Government will provide additional cash transfers to fifteen thousand (15,000) households. The project also includes an income-generating component that targets eight thousand (8,000) poor people who are engaged in productive activities and a labour-intensive public works component supporting seven thousand (7,000) youths.

C. Climate Change Adaptation and Mitigation

33. Mr. Speaker, Honorable Members, Government is aware that building economic resilience and fostering sustainable green growth requires adequate climate adaptation and mitigation measures. Consequently, building on recent progress in reviewing existing environmental legislations and adopting a new National Climate Change Policy, Government will continue to:

- i. reafforest and protect existing forests and restore degraded lands, mangroves and wetlands to preserve the environment and attract carbon credits;

- ii. invest in renewable sources of clean energy such as solar, hydro and natural gas for producing electricity;
- iii. deepen efforts for attracting climate finance from international public and private sectors to fulfil our climate commitments;
- iv. adapt our existing Public Financial Management strategies to integrate climate targets within the budget cycle and mainstream adaptation and prioritise climate projects with a gender-sensitive lens;
- v. establish a Climate Finance Unit in the Ministry of Finance to lead on climate finance mobilisation, increase institutional coordination and build capacity to design funding programmes; and
- vi. finalise and implement the Crises and Disaster Risk Strategy developed in collaboration with the World Bank and other stakeholders, including the National Disaster Management Agency, Office of National Security and the National Commission for Social Action.

34. The World Bank is also supporting the Government to undertake a Climate Change Diagnostic Study for Sierra Leone.

D. Containing Inflation and Stabilising the Exchange Rate

35. Mr. Speaker, Honourable Members, since mid-2021, our country, like most developing countries, has experienced a sharp depreciation in the exchange rate leading to accelerated inflationary pressures. This has contributed to the high cost of living and distortion of private investment decision-making. To ameliorate this situation, Government will implement appropriate monetary, exchange rate and debt management policies aimed at stabilising the exchange rate, containing inflation, and maintaining sustainable debt levels.

Monetary Policy

36. Mr. Speaker, Honourable Members, the Bank of Sierra Leone will continue to implement monetary policy based on the monetary targeting framework using indirect instruments to achieve its goal of price stability. This is anchored on the Monetary Policy Rate (MPR) as a key signal of the Bank's monetary policy stance. In this regard, the Bank of Sierra Leone will continue to monitor inflationary trends and adjust the Monetary Policy Rate accordingly to contain inflation. The Ministry of Finance will complement the efforts of the BSL by implementing prudent fiscal policy.

Exchange Rate Policy

37. Mr. Speaker, Honourable Members, while continuing to maintain a flexible exchange rate regime, the Bank of Sierra Leone will continue to gear its exchange rate policy towards stabilising the value of the Leone, including intervening in

the foreign exchange market to smoothen exchange rate volatility. To support this effort, Government will:

- i. provide incentives to export-oriented and import-substituting businesses to generate foreign exchange and stabilise the exchange rate;
- ii. lift the ban on mining exploration to attract foreign direct investment inflows and generate foreign exchange;
- iii. harmonise mineral export tax policies with neighbouring countries and revisit license fees to minimise smuggling;
- iv. strengthen the enforcement of the provision in the Finance Act 2021 that stipulates that at least 30 percent of export proceeds must be repatriated through the banking system and impose penalties for non-compliance;
- v. set up effective monitoring systems for reviewing import invoices to ensure that forex provided for importation match the value of imports that actually arrive in the country; and
- vi. permit all donor-funded contracts awarded through international competitive bidding to make direct payments in the currency of the contract.

Debt Management Policy

38. Mr. Speaker, Honourable Members, the high level of debt service payments has been one of the greatest challenges in fiscal management in recent years. Debt service payments, including amortisation, accounted for 37 percent of domestic revenue and 20 percent of total expenditures as end June 2022. Therefore, ensuring the sustainability of public debt and improving its transparency remains central to Government's strategy for stabilising the economy.

The build up in public debt in recent years is attributed to the following factors:

- i. the wider weakening in the macroeconomic fundamentals, including the contraction in GDP, drop in domestic revenues and fall in exports triggered by the twin shocks of the Ebola epidemic and the collapse in iron ore prices in 2015, and recently the COVID-19 pandemic and the Ukraine crisis;
- ii. disbursement of emergency support loans by development partners to complement Government's resources in mitigating the impact of COVID-19 on the population;
- iii. loan disbursements by development partners to support the implementation of projects in various sectors, including roads, electricity, agriculture, education and health; and

- iv. the inclusion of the verified stock of domestic contractors' arrears of about US\$360.0 million inherited by the Government in 2018.

39. Mr. Speaker, Honourable Members, to ensure debt sustainability, Government will:

- i. limit domestic borrowing within a sustainable fiscal anchor;
- ii. continue to seek grant financing or borrow concessional loans to finance investments in key sectors of the economy, especially infrastructure;
- iii. continue to introduce local medium to long-term bonds for the financing of infrastructure projects;
- iv. continue to explore non-debt-creating financing models such as Public-Private Partnerships (PPPs) supported by thorough analyses of the potential fiscal risks;
- v. implement the updated Arrears Clearance Strategy;
- vi. annually update and implement the Medium-term Debt Strategy to guide public debt management; and
- vii. continue to strengthen debt management and improve debt reporting and transparency through the regular publication of publicly guaranteed debt.

E. Promoting Private Sector Development for Sustainable Economic Growth and Job Creation

Improving the Business Environment

40. Mr. Speaker, Honourable Members, creating the enabling environment to maximise private sector participation in economic activities is vital for spurring economic growth, creating job opportunities, and building economic resilience. In this regard, Government will continue to pursue business-friendly reforms and invest in critical infrastructure.

41. In this context, the Bank of Sierra Leone will pursue the following reforms within the financial sector:

- i. rollout the upgraded Sierra Leone Collateral Registry System, which enables the registration of immovable and movable assets to facilitate access to credit for SMEs;

- ii. complete the upgrading of the Credit Reference Bureau to drive financial inclusion;
- iii. deploy and roll out the National Switch to facilitate inter-institution financial transactions; and
- iv. facilitate the enactment of the Deposit Protection Bill to ensure that small depositors' funds are insured against losses arising from market failures. This Bill has been laid before this Noble House, and we will continue working with the House through the remaining stages for its enactment.

42. Mr. Speaker, Honourable Members, promoting private sector development also requires improving business regulatory reforms and supporting SME development. In this vein, with support from the World Bank-funded Sierra Leone Economic Diversification Project, Government will:

- i. automate the business registration process through an integrated online platform linking the Corporate Affairs Commission and the Office of the Administrator and Registrar General with other business registration agencies such as the National Revenue Authority, National Civil Registration Authority, the National Social Security and Insurance Trust and the Freetown City Council;
- ii. promote the expansion of business development services by supporting business development service providers with technical assistance and grants to set up incubation and acceleration centres;
- iii. provide training and matching grants to Start-Ups and SMEs through incubator and accelerator programmes for growth, with an additional focus on women and youth-led businesses;
- iv. support entrepreneurship training in tertiary institutions through the development of an entrepreneurship curriculum, training of academic staff, and mentoring and coaching of students with innovative business ideas to help transform these ideas into viable businesses; and
- v. strengthen the institutional capacity of the newly established Private Sector Unit in the Ministry of Finance.

Improving Infrastructure

43. Mr Speaker, Honourable Members, Government, with support from development partners, will continue to prioritise spending on infrastructure such as clean energy, water, roads and ICT to reduce the cost of doing business and bolster economic competitiveness.

Improving Energy Supply

44. Government, with support from development partners, will continue to implement projects in the energy sector, including the following;

- i. electrification of district headquarter towns;
- ii. installation of solar mini-grids in rural communities;
- iii. rehabilitation and extension of the Bo-Kenema distribution system; and
- iv. installation of 40 megawatts of containerised solar solutions with battery storage through the World Bank Regional Energy Project.

Improving the Road Network

45. In the road sector, Government, with support from donors, will complete:

- i. construction and rehabilitation of key township roads;
- ii. spot improvement and regravelling of trunk roads;
- iii. the ongoing construction of trunk roads nationwide; and
- iv. construction of major culverts countrywide and rehabilitation of bridges.

46. Mr Speaker, Honourable Members, with support from the World Bank, under the SCADEP Project, Government will construct rural bridges to replace the non-motorised ferries. The construction of four of these rural bridges- Tompari in Karene District, Manowa in Kailahun, Mattru in Bonthe and Gendema in Kenema will commence in 2023.

Expanding Access to Water Supply

47. In the water sector, Government, with support from development partners, will continue to implement the following water projects:

- i. the Lungi Water Supply Project in Lungi and its environs;
- ii. the Six-Towns Water Supply Project in Kabala, Kailahun, Kambia, Moyamba, Pujehun and Magburaka;
- iii. phase II of the Three-Towns Water Supply Project in Bo, Kenema and Makeni;
- iv. construction of water supply systems in the Bonthe Municipality;
- v. restoring water supply at IMATT and Hill Station;

- vi. the Emergency Water Supply Project in the Western Area;
- vii. construction of 100 solar-powered boreholes; and
- viii. the Freetown WASH and Aquatic Revamping Project.

48. In addition, the World Bank is conducting a diagnostic study of the water sector, with a view to designing and funding a water sector project.

Improving Infrastructure for Digital Connectivity

49. Mr. Speaker, Honourable Members, scaling up and accelerating investment in digital technologies through expanding internet penetration and investing in 5G and Artificial Intelligence (AI) technologies has the propensity to increase productivity in agriculture, increase government revenues, deepen financial inclusion, create new businesses and expand overall economic activities.

50. In light of this, Government, through the World Bank-funded Sierra Leone Digital Transformation Project, will:

- i. build the core infrastructure and institutional capacity to strengthen digital public service delivery;
- ii. fund last-mile connectivity access for public institutions;
- iii. improve access to broadband connectivity in urban and peri-urban areas;
- iv. partner with the private sector to deploy shared infrastructure and mobile broadband services in selected rural and remote areas; and
- v. bolster cyber security and strengthen safeguards in fighting cybercrimes.

F. Strengthening Public Finances

51. Mr. Speaker, Honourable Members, in the midst of these reinforcing crises, there is a need to create the fiscal space to support the implementation of the programmes and policies highlighted earlier for improving the welfare of the most vulnerable. This requires efforts to mobilise domestic revenues and prudently manage and reprioritise expenditures to deliver services for the benefit of all.

Domestic Revenue Mobilisation

52. Mr. Speaker, Honourable Members, **this budget will not introduce any new taxes; also all current rates of taxation remain unchanged in 2023.** Efforts to raise revenues will focus mainly on strengthening tax compliance and broadening the tax base.

Tax Policy

53. In 2023, Government will:

- i. escalate the Duty Waiver Policy approved by Cabinet in March 2022 to a law;
- ii. maintain the implementation of a full pass-through of the petroleum pricing formula;
- iii. review the Excise Tax Act of 1982 to enable the conversion of ad valorem excise taxes on alcohol, tobacco, vehicles, sugar-sweetened beverages, plastics and others to a specific rate to internalise external costs, reduce harmful behaviour, and provide a stable source of revenues;
- iv. broaden the base of the Goods and Services Tax (GST) as about 60 percent of its base is exempt and areas such as digital services and insurance are not subject to GST;
- v. implement the provisions defined in the amended Extractive Industry Revenue Act to maximise revenues from the extractive sector and ensure that Government does not get into the legacy of individual contracts containing special and overgenerous fiscal terms outside of the general tax law; and
- vi. strengthen the legislative framework around forest protection and related environmental issues to enable the possibility of leveraging climate finance from our forests, including carbon credits, REDD+ payments, and grants for forest conservation or reforestation.

Tax Administration

54. Mr. Speaker, Honourable Members, specific tax administrative actions will include:

- i. extending the Block Registration System to the regional cities to capture more businesses in the national tax register;
- ii. fully rolling out the Integrated Tax Administration System (ITAS) to include management modules such as data management, audit, tax exemption and taxpayer management;
- iii. integrating NRA systems, especially the ITAS, with other information management systems at the BSL, AGD, NCRA and NASSIT;
- iv. developing and rolling out a mobile payment app for paying non-tax revenues such as fines, fees and levies and integrating the app with ITAS and ASYCUDA for collecting revenue from small and medium taxpayers;

- v. implementing a strategy for the operationalisation of a High Net Worth Individual Taxation regime;
- vi. acquiring and deploying compliance risk management software for Customs; and
- vii. building NRA's capacity in data analytics and risk analysis through the use of Artificial Intelligence (AI) technology and training in data analytics and econometrics.

55. Mr. Speaker, Honourable Members, Government is developing a Medium-Term Revenue Strategy (MTRS) with support from the IMF and World Bank that will set the pace for policy, legislative and administrative actions to enhance domestic revenue mobilisation in the medium-term and put the country's budget on a sustainable path. The paramount objective is to increase domestic revenue to 20 percent of GDP by 2027.

Local Government Revenue Mobilisation

56. Mr. Speaker, Honourable Members, Government will continue to support the implementation of enhanced revenue mobilisation and accountability reforms in local councils to minimise their over-reliance on central government grants to deliver devolved services. Therefore, Government will:

- i. develop and roll out revenue mobilisation strategies for district councils;
- ii. develop and implement a new fiscal decentralisation policy and strategy that will provide additional revenue streams to local councils and boost local revenue collection; and
- iii. develop a modernised property tax system to reflect current valuation and property roll to increase the tax base for the city and municipal councils.

Expenditure Management

Improving Budget Planning and Execution

57. Mr. Speaker, Honourable Members, in addition to collecting more revenues, there is also the need to strengthen public expenditure management to create the fiscal space for spending on priority areas mentioned in earlier sections of this statement. This involves improving budget planning and execution for non-salary recurrent expenditures, rationalising the payroll and improving the management of domestic capital expenditures.

58. Mr. Speaker, Honourable Members, adopting the Medium-term Expenditure Framework (MTEF) has improved budget preparation. The transition to the web-based Integrated Financial Management Information System (IFMIS)

and the strengthening of cash management have also improved budget execution to some extent. However, budget credibility remains a challenge requiring further budget planning and execution reforms. To improve budget preparation Government will:

- i. adopt the strategic top-down budgeting approach to ensure that the total level of expenditure is determined before detailed items in the budget are negotiated so that it properly reflects aggregate fiscal policy priorities;
- ii. strengthen the capacity of the Macro Fiscal Working Group, comprising the Ministry of Finance, National Revenue Authority, Bank of Sierra Leone and Statistics Sierra Leone, to produce realistic projections of domestic revenue to avoid the appropriation of higher expenditures that could not be funded; and
- iii. embark on gender-responsive budgeting with a pilot programme for the Ministry of Basic and Senior Secondary Education, Ministry of Health and Sanitation, Ministry of Gender and Children's Affairs, Ministry of Defence and the Sierra Leone Police to promote gender equality in budget planning and execution.

59. Mr. Speaker, Honourable Members, to improve budget execution, Government will:

- i. adopt the use of the Cash Forecasting Tool developed by the IMF Fiscal Affairs Department to support the regular updating of the cash forecasts to inform budget execution;
- ii. endeavour to release quarterly budget allocations on time, at least a week before the start of the next quarter, to discourage MDAs from entering into commitments outside the IFMIS, which often leads to arrears accumulation;
- iii. ensure that quarterly budget allocations are linked to cash flow forecasts, and budget execution will be based on the principle of **'Not in Budget'- 'No Funding'** to discourage requests for extra-budgetary expenditures;
- iv. base the approval of expenditure commitments on budgetary allocations and, most importantly, on the availability of cash; and
- v. continue implementing the Electronic Funds Transfer (EFT) System, which ensures that payment requests are sent to the Bank of Sierra Leone only when funds are available, thus eradicating the build-up of unpaid cheques with the Bank of Sierra Leone.

Managing the Government Wage Bill

60. Mr. Speaker, Honourable Members, Government's objective in the medium term is to attain a sustainable wage bill level of 6.0 percent of GDP. In recent years, pressures on the wage bill resulted from:

- i. persistent in-year requests for recruitments, promotions, and salary adjustments from MDAs;
- ii. recruitments and promotions implemented by MDAs without prior concurrence from the Ministry of Finance;
- iii. wage demands by various categories of the payroll due to the economic climate;
- iv. creation of new Ministries, Departments and Agencies (MDAs) and Foreign Missions to support Government's development agenda; and
- v. rapid exchange rate depreciation, which has impacted the cost of Foreign Missions' payroll and other categories that receive foreign-denominated allowances.

61. Despite these pressures, the transparency and reliability of the payroll has improved, as evidenced in our performance on the wage bill-related indicators in the Public Expenditure and Financial Accountability (PEFA) Assessment. The focus now is to bring the wage bill to a sustainable level. To this end, building on ongoing payroll reforms, Government will:

- i. develop a Medium-term Wage Bill Management Strategy that will introduce additional reforms to strengthen payroll controls and management;
- ii. continue to pursue the establishment of the Wages and Compensation Commission to address the wage disparities in the Government payroll and ensure fairness, equity and transparency in the determination of public sector wages. The Bill for the establishment of the Commission would be laid before this Noble House for enactment;
- iii. conduct a biometric verification exercise for teachers and health workers to continue ensuring that the right employees in these categories are being paid;
- iv. institute workforce planning for all payroll categories to improve the controls relating to new recruitments and salary adjustments; and
- v. ensure that from 2023 onwards, the Ministry of Finance does not approve any request for payment of salaries to employees recruited and promoted by MDAs without seeking prior concurrence from the Ministry of Finance.

Improving the Management of Domestic Capital Expenditures

62. Mr. Speaker, Honourable Members, managing domestic capital expenditures is also vital for strengthening public finances. In September 2021, Cabinet adopted the National Public Investment Management Policy (NPIMP), which seeks to address the challenges to effective planning and efficient execution of the public investment programme.

To ensure that the objectives set out in this policy are achieved, Government will:

- i. ensure that all public investment projects go through the Public Investment Management Cycle; and
- ii. activate the governance architecture of the Public Investment Management systems, which requires the screening of projects by the Ministerial Investment Committee on the recommendation of the Technical Investment Committee before inclusion in the Public Investment Programme.

G. Improving Governance

63. Mr. Speaker, Honourable Members, Government's public financial management reforms have been on a foundation of transparency, accountability, and system strengthening for good governance. I am pleased to report that these reforms are yielding positive outcomes, as evidenced by Sierra Leone's improved performance across multiple public financial management assessments, including the World Bank's Country Policy and Institutional Assessment (CPIA), the Public Expenditure and Financial Accountability Assessment (PEFA), the Open Budget Survey and the MCC Scorecard. Building on existing reforms, in 2023, Government will take action to strengthen the financial independence of the Audit Service Sierra Leone, accelerate the implementation of the Auditor-General's recommendations and improve the performance and governance of State-Owned Enterprises, including State-Owned Banks.

Intensifying Action on Audit Recommendations

64. Mr. Speaker, Honourable Members, following years of challenges with the implementation of audit recommendations, Government approved Standard Operating Procedures (SOPs) for the follow-up of audit recommendations. The development of these SOPs on audit follow-ups is a novelty and highlights the importance that Government places on audit reports.

65. The primary objectives of the SOPs are:

- i. determine the status of audit issues and develop executive commitments to solve these issues through the audit follow-up mechanisms;
- ii. confirm the implementation of the executive commitments by verifying the remedial actions taken; and

- iii. analyse and disseminate audit follow-up information to improve the overall governance and accountability environment.

Strengthening the Financial Independence of Audit Service Sierra Leone

66. Mr. Speaker, Honourable Members, in addition to its operational independence, Government is working towards strengthening the financial independence of the Audit Service Sierra Leone (ASSL) while strengthening compliance by MDAs and SoEs to submit annual financial statements against the stipulated deadlines. Therefore, Government, in collaboration with development partners, is amending the ASSL Act 2014, to strengthen the operational and financial independence of ASSL. The Bill will be submitted to this Noble House for enactment.

Improving the Performance and Governance of State-Owned Enterprises (SoEs)

67. Mr. Speaker, Honourable Members, in the context of improving fiscal management, Government remains committed to improving the governance of SoEs, including the two State-Owned Banks, in order to reduce fiscal risks, improve service delivery and increase profitability. To this end, Government has developed the State Ownership and Governance Policy to modernise the governance of SoEs in line with international best practices. The policy seeks to streamline, clarify and harmonise the roles and responsibilities of the primary SoE ownership and oversight agencies such as the National Commission for Privatisation (NCP), Ministry of Finance and line Ministries.

68. Thus, Government will:

- i. review the NCP Act 2002 and other laws determining the SoE governance framework to remove ambiguities and overlaps with respect to institutional responsibilities for SoE ownership and oversight;
- ii. develop a Corporate Governance Policy for the two State-Owned Banks;
- iii. improve transparency and disclosure of SOE financial and operational performance with full adoption of international financial reporting and auditing standards; and
- iv. ensure adequate representation of women on all the boards of SoEs.

69. Mr Speaker, Honourable Members, I will now provide the revenue and expenditure projections and budgetary allocations for the 2023 fiscal year.

VI. The 2023 Budget

70. Mr. Speaker, Honourable Members, on the basis of the revenue measures mentioned above and the projected increase in economic activities, domestic revenue for the financial year 2023 is projected at NLe9.35 billion (14.0 percent of GDP). Of the total projected domestic revenue, Income Taxes will contribute NLe3.7 billion; Goods and Services Tax (GST) NLe1.8 billion; Customs and Excise Revenue NLe1.7 billion; Mining Revenues NLe576.8 million; Royalty on Fisheries NLe179.0 million; Parastatals Dividends, including cargo tracking NLe196.0 million; TSA Agencies NLe801.5 million; and Road User Charges NLe197.9 million.

71. Grants are projected to amount to NLe3.8 billion. Of the grants, budget support to be provided by the World Bank will amount to NLe1.8 billion and project grants of NLe2.0 billion.

Expenditure Priorities, Projections and Allocations

72. Mr. Speaker, Honourable Members, as indicated earlier, the expenditure priorities of Government focus on expanding production of food, improving education and health services, investing in infrastructure and improving the business environment to promote sustainable, inclusive and greener growth for job creation. The budget will also fund the 2023 general elections. Hence, the composition and allocation of Government expenditure for the 2023 financial year reflect these priority areas.

73. Mr. Speaker, Honourable Members, total expenditure and net lending for 2023 is projected at NLe15.1 billion (22.7 percent of GDP) compared to NLe13.7 billion (25.7 percent of GDP) for 2022. Of this, recurrent expenditure will amount to NLe10.9 billion (16.4 percent of GDP). Capital expenditure will amount to NLe4.2 billion (6.3 percent of GDP), of which, domestic financed capital expenditures will amount to NLe1.2 billion.

Wages and Salaries

74. Mr. Speaker, Honourable Members, the Government wage bill for 2023 is projected at NLe 4.8 billion (7.2 percent of GDP) compared to NLe4.3 billion (8.1 percent of GDP) in 2022. The increase in the nominal wage bill provides for the following:

- i. Government's commitment to a 45 percent increase in salaries for teachers for the next three years, starting with an annual increase of 15 percent in January 2023;
- ii. the final 25 percent increase in salaries for the security sector, as pronounced in the 2021 budget speech, implying that the security sector would have received a 75 percent increase from 2021 to 2023;
- iii. recruitment of 2,000 Police Officers as follows; 1,000 effective January 2023 and another 1,000 effective March 2023;

- iv. the recruitment of 500 health workers, which is part of the delayed recruitment for the FY2022 quota;
- v. recruitment for the newly created sub-vented agencies- National Land Commission, National Cybersecurity Coordinating Center, Consumer Protection Commission, Wages and Compensation Commission and one Foreign Mission (UNESCO Desk Paris); and
- vi. payment of gratuities for the Leadership and Members of Parliament, Ministers, Deputy Ministers, and Foreign Diplomats in March 2023.

Debt Service payments

75. Mr. Speaker, Honourable Members, total interest payments are projected at NLe2.5 billion (3.7 percent of GDP) for 2023. Of this, interest payments on domestic debt will amount to NLe2.2 billion and NLe220.9 million on foreign debt.

Non-Interest Recurrent and Capital Expenditures

76. Mr. Speaker, Honourable Members, the budgetary allocations to MDAs reflect the priorities of Government for 2023. Please allow me to provide the specific details under each sub-heading as follows:

Cluster One: Human Capital Development

Education

77. Government is allocating a total of NLe2.1 billion to the education sector, accounting for 22 percent of the total discretionary budget to support basic, secondary, higher and TVET education. This amount includes NLe887.7 million as salaries for teachers and NLe347.3 million as salaries for employees of tertiary education institutions. From the recurrent budget, an amount of NLe137.6 million is allocated to the Ministry of Technical and Higher Education and NLe34.9 million to the Ministry of Basic and Senior Secondary Education. The Teaching Service Commission is allocated an amount of NLe3.5 million, and the Tertiary Education Commission, NLe6.0 million. Transfers to local councils for devolved education services will amount to NLe17.1 million.

78. The allocation also includes NLe476.7 million from the domestic capital budget to the Free Quality School Education Programme for the provision of teaching and learning materials, payment of school fees subsidies, support to the school feeding programme, payment of WASSCE examination fees, diet for boarding schools, welfare and hygiene packages for school going girls, and rehabilitation of boarding home facilities. In addition, from the domestic capital budget, NLe32.3 million is transfers to local councils for NPSE and BECE examination fees. An amount of NLe42.2 million is also allocated to the Ministry of Technical and Higher Education, of which NLe30.0 million is for the clearance of Grant-in-Aid arrears to Tertiary Education Institutions.

79. Development partners will disburse NLe534.6 million to support the implementation of various basic and secondary education projects. The sum of NLe526.3 million will also be provided by partners for the implementation of projects in higher and technical education.

Health

80. Government is allocating a total of NLe938.7 million to the health sector, accounting for 10.0 percent of total discretionary expenditure, of which NLe759.4 million is allocated to the Ministry of Health and Sanitation. The allocation includes NLe618.5 million as salaries for health workers. The National Medical Supply Agency is allocated the sum of NLe72.6 million for the procurement of Free Health Care drugs and other essential drugs and medical supplies. The Health Service Commission is allocated NLe8.0 million, of which NLe4.0 million is for salaries.

81. Transfers to local councils for devolved health services will amount to NLe65.2 million. The sum of NLe88.6 million is allocated from the domestic capital budget to the Ministry of Health and Sanitation to support the construction of the Cancer Diagnostic and Treatment Centre, rehabilitation and equipping of district hospitals and strengthening of the National Emergency Ambulance Services.

82. Development partners, including the World Bank, Global Fund, Islamic Development Bank and Kuwait Fund, will provide NLe388.4 million to implement various projects in the health sector.

Social Protection

83. Total allocation to the National Commission for Social Action will amount to NLe37.1 million, of which NLe18.0 million is for salaries. In addition, development partners, including the World Bank and Kuwait Fund, will disburse NLe210.8 million to support the provision of social safety nets and rehabilitation and construction of community facilities. The sum of NLe16.0 million is allocated as Government's counterpart contribution to the implementation of donor-funded social protection programmes. Government is also implementing various social protection programmes in other MDAs, including the Ministries of Basic and Senior Secondary Education, Gender and Children's Affairs, Health and Sanitation, Social Welfare, and Youth Affairs. The Ministry of Social Welfare is allocated NLe28.5 million, of which NLe11.0 million is for staff salaries and NLe17.5 million for the delivery of social welfare services. Transfers to local councils for social welfare services will amount to NLe2.1 million.

Cluster Two: Economic Diversification

Agriculture

84. Mr. Speaker, Honourable Members, Government is allocating NLe252.5 million to the Agriculture sector. Of this amount, NLe18.7 million is for the salaries of staff of the Ministry of Agriculture. From the recurrent budget, Government is allocating NLe39.2 million to support agricultural productivity and livestock development and NLe21.8 million for agricultural research. Transfers to local councils for the sector will amount to NLe11.9 million.

85. Mr. Speaker, Honourable Members, the allocation also includes the amount of NLe82.2 million from the domestic capital budget, of which NLe55.0 million is for the e-voucher system to provide seeds, fertilisers and other inputs to farmers. Our development partners, including the World Bank, IFAD, AfDB and IDB, will disburse NLe335.1 million in support of various projects in the agricultural sector. The World Bank is also providing a grant of US\$50.0 million from the Crisis Response Window to support food security interventions.

Fisheries and Marine Resources

86. Mr Speaker, Honourable Members, Government is allocating NLe30.7 million to the Ministry of Fisheries and Marine Resources, of which NLe2.8 million is salaries for staff and NLe17.9 million to support artisanal fishing and the promotion of fish export activities.

87. The allocation also includes an amount of NLe10.0 million from the domestic capital budget, of which NLe5.0 million is support to artisanal fisheries, and NLe5.0 million is to enhance monitoring control and surveillance systems. Our development partners, will disburse NLe55.0 million for the construction of the Fish Harbour.

Tourism and Culture

88. Mr Speaker, Honorable Members, a total amount of NLe22.1 million is allocated to the tourism sector, of which NLe10.0 million is for staff salaries and NLe5.4 million as support towards the National Tourist Board, NLe3.0 million to the Monuments and Relics Commission and NLe1.7 million to the National Railway Museum.

89. From the domestic capital budget, the National Tourist Board is allocated NLe1.0 million as Government's counterpart funding requirements for the Sustainable Tourism Development and Promotion Project. Government will also allocate NLe1.0 million to the Monuments and Relics Commission for the preservation and development of Bunce Island.

90. Our development partners, including the World Bank and UNDP, will disburse NLe12.2 million towards the Sustainable Tourism Development and Promotion Project. The US Ambassadors Fund for Cultural Preservation will provide NLe4.2 million to the Monuments and Relics Commission for the preservation and development of Bunce Island.

Trade and Industry

91. Mr. Speaker, Honourable Members, Government is allocating a total amount of NLe58.6 million to the Ministry of Trade and Industry. Of this amount, NLe26.1 million is for staff salaries. This allocation also includes NLe14.4 million from the recurrent budget to support the activities of the Sierra Leone Standards Bureau, Sierra Leone Produce Monitoring Board and the Department of Cooperatives.

Cluster Three: Infrastructure and Economic Competitiveness

Roads

92. Mr. Speaker, Honourable Members, Government is allocating NLe79.0 million from the domestic capital budget to the Sierra Leone Roads Authority for spot improvement and re-gravelling of trunk roads, completion of township roads, construction of major culverts and rehabilitation of critical bridges in Freetown as well as the ongoing construction and completion of major trunk roads; including the Bandajuma-Pujehun-Gbondapi Road, Kenema-Zimmi Road, Pendembu-Kailahun Road, Hill-side By-pass Road, Lumley-Tokeh Road, Bo-Tinkonko Road, Tagrin-Lungi-Conakry-Dee Road and Kpetema-Mattru Jong Road.

93. Development partners, including the European Union, OFID, Kuwait Fund, BADEA and the Saudi Fund, will disburse NLe162.3 million for the ongoing reconstruction of the Bandajuma-Pujehun Road, Bandajuma-MRU Bridge, Moyamba Junction to Moyamba and the three bridges (Magbele, Mabang and Kpangbama) and the completion of the Tokeh-Lumley Road. The Road Maintenance Fund Administration is also allocated an amount of NLe197.9 million from the recurrent budget, of which, NLe59.4 million is to cover administrative and personnel costs, and NLe138.6 million for road maintenance activities.

94. The Ministry of Works and Public Assets is also allocated NLe15.8 million in the recurrent budget, of which NLe4.3 million is for salaries. The sum of NLe151.7 million is allocated to the Ministry of Transport and Aviation, of which NLe68.0 million is for strengthening chiefdom governance, and NLe45.0 million is for the procurement of vehicles for Government functionaries.

Energy

95. Mr. Speaker, Honourable Members, Government is allocating NLe336.0 million from the recurrent budget to the Ministry of Energy as subsidies to EDSA to cover the cost of electricity generated by Karpower and evacuated from the

CLSG line. Government is also providing NLe74.6 million from the domestic capital budget, of which NLe45.6 million is for the electrification of seven (7) district towns and NLe24.0 million as counterpart funding to the Rural Electrification Project for communities along the CLSG line.

96. Development partners, including the African Development Bank, World Bank, Indian-Exim Bank, and OFID, will disburse NLe456.6 million for the implementation of donor funded projects in the energy sector.

Water

97. Mr. Speaker, Honourable Members, Government is allocating the amount of NLe26.0 million from the domestic capital budget to the Ministry of Water Resources for the Lungi Water Supply Project. The Sierra Leone Water Company (SALWACO) is allocated NLe59.5 million, of which NLe40.0 million is for the completion of the construction of water supply facilities in six districts; NLe5.0 million for the ongoing construction of the water supply system in Bonthe; NLe6.0 million for the construction of 45 industrial boreholes and the rest as counterpart funding for donor funded water supply projects which include the construction of 100 solar powered boreholes, the Six (6) Towns Water Supply Project and Phase II of the Three (3) Towns Water Supply Project.

98. The Guma Valley Water Company is allocated NLe11.5 million for the Emergency Water Supply Project in the Western Area and restoring water supply to the IMATT and Hill Station communities.

99. Development partners will disburse the amount of NLe210.9 million and NLe79.4 million for the implementation of various donor-funded projects implemented by GUMA and SALWACO, respectively.

Information and Communications Technology (ICT)

100. Mr. Speaker, Honourable Members, Government is allocating the amount of NLe35.6 million to the Ministry of Information and Communication, of which NLe27.7 million is for personnel costs. The allocation also includes NLe3.5 million from the domestic capital budget to support the implementation of various projects in the ICT sector, including the operationalisation and expansion of the e-Government platform and support to Community Radio Stations.

101. The World Bank has approved a US\$50.0 million Digital Transformation Project to support various activities in the ICT sector.

Cluster Four: Governance and Accountability for Results

102. Mr. Speaker, Honourable Members, Government remains committed to good governance and accountability as a fundamental pillar of our democracy. As a result, Government is allocating, from the recurrent budget, NLe349.5 million to the Electoral Commission of Sierra Leone for the conduct of the 2023 elections; NLe156.0 million to the Ministry of Defence, of which NLe6.0 million is for

elections related activities; NLe166.0 million to the Sierra Leone Police, of which NLe38.9 million is for elections activities; NLe15.0 million to the Office of National Security, of which NLe7.0 million is for elections related activities; NLe13.0 million to the Central Intelligence Security Unit, of which NLe3.0 million is for elections related activities; NLe8.5 million to the Political Parties Registration Commission, of which NLe6.0 million is for elections related activities; NLe2.5 million to the National Council for Civic Education and Development, of which NLe1.0 million is for elections related activities; NLe3.4 million to the National Commission for Democracy, of which NLe2.0 million is for elections related activities; NLe18.0 million to the Judiciary, of which NLe4.0 million is for elections related activities; NLe80.4 million to the Sierra Leone Correctional Services; and NLe5.2 million to the National Civil Registration Authority.

103. Mr. Speaker, Honourable Members, Government is also allocating NLe13.7 million to the Ministry of Planning and Economic Development; NLe119.5 million to the Ministry of Foreign Affairs and International Cooperation; NLe118.1 million to the Ministry of Finance; NLe38.0 million to Parliament; NLe12.5 million to the Audit Service Sierra Leone; NLe10.0 million to the Anti-Corruption Commission; and NLe27.5 million to the Law Officers Department.

Cluster Five: Empowering Women, Children and Persons Living with Disability

104. Mr. Speaker, Honourable Members, Government is allocating NLe3.3 million to the Ministry of Gender and Children's Affairs; NLe2.1 million to the National Children's Commission; NLe 2.8 million to the National Commission for Person's with Disabilities; and NLe2.6 million for devolved functions under Children's Affairs.

105. From the domestic capital budget, Government is allocating an amount of NLe1.0 million for the Women's Empowerment Fund.

Cluster Six: Youth Employment and Sports

106. In an effort to promote youth employment and sports, Government is providing from the recurrent budget, NLe4.0 million to the Ministry of Sports; NLe33.2 million to the National Sports Authority; NLe6.2 million to the Ministry of Youth Affairs; NLe3.0 million to the National Youth Commission; NLe3.0 million to the National Youth Service; NLe9.6 million to the Ministry of Labour and Social Security; NLe3.2 million for devolved functions under Youth and Sports Services.

107. From the domestic capital budget, Government is allocating NLe3.0 million to the Ministry of Youth Affairs, of which NLe1.0 million is support to Youth in Fisheries, and NLe2.0 million is for Youth in Car Wash. In addition, NLe1.5 million is allocated to the National Youth Commission for the Youth Entrepreneurship and Employment Project and another NLe1.5 million to the National Youth Service for the Graduate Service Programme.

108. In addition, Government has secured a grant of US\$40.0 million from the World Bank under the Productive Social Safety Nets and Youth Employment Project to support youth employment activities.

Cluster Seven: Addressing Vulnerabilities and Building Resilience

109. Mr. Speaker, Honourable Members, recent natural disasters have highlighted the need for climate risk adaptation and mitigation measures. In support of these, Government is allocating NLe4.2million to the Ministry of Environment; NLe39.2million to the Sierra Leone Environmental Protection Agency; NLe4.5 million to the Nuclear Safety and Radiation Protection Authority; NLe2.0 million to the Sierra Leone Meteorological Agency and NLe15.0 million to the National Disaster Management Agency. Government is also allocating from the domestic capital budget, NLe12.0 million, to the Ministry of Environment for the National Tree Planting Project.

Budget Deficit and Financing for 2023

110. The overall budget deficit, including grants, is projected at NLe1.96 billion (2.9 percent of GDP). The deficit excluding grants is projected at NLe5.8 billion (8.6 percent of GDP). Government will finance the deficit mainly from domestic sources. Domestic financing will amount to NLe1.7 billion, of which total net bank financing will be NLe1.4 billion, while non-bank financing will amount to NLe305.0 million. The additional SDR resources of NLe866.0 million from the IMF will contribute towards financing the deficit.

VI. Risks to the implementation of the 2023 Budget

111. Mr. Speaker, Honourable Members, the possible risks to the 2023 budget, which will derail budget implementation, include:

- i. the ongoing crisis in Ukraine and the accompanying worsening terms of trade, which will adversely affect budget implementation. The potential decline in export prices, especially minerals (iron ore, diamonds, rutile and bauxite), and rising import prices (such as food and fuel) would result in a deterioration in our terms of trade. This would continue to put more pressure on the exchange rate and further increase inflationary pressures and in turn, will increase Government expenditures above budgeted levels;
- ii. the global energy crisis and its impact on the budget;
- iii. the continuing uncertainty in the global economy and its impact on development assistance. Dwindling disbursements from development partners could result in the scaling down or non-implementation of projects highlighted in this budget;
- iv. the resurgence of COVID-19 and its negative repercussions on the budget;

- v. the weak financial performance and contingent liabilities of SoEs, which pose a significant risk to the budget; and
- vi. in the face of increasing incidence of natural disasters, any occurrence of disasters in 2023 could result in a diversion of funding to address the emergency with adverse implications for the budget.

VII. Conclusion:

112. These measures I have announced in this statement reaffirm our commitment to improving the lives of our people during these difficult times.

113. In concluding, Mr. Speaker, Honourable Members, it is my pleasure to thank His Excellency, the President, Dr. Julius Maada Bio, for continuing to demonstrate leadership in planning and implementing development programmes for improving the welfare of the people at the Economic Management Team and Cabinet Meetings.

114. I would like to thank and appreciate the Honourable Vice President, Dr. Mohammed Juldeh Jalloh, who usually launches the annual Budget preparation process. His ideas shared during the Budget Policy Hearings have always been useful in the development of the budget framework.

115. The Chief Minister and other Cabinet colleagues deserve commendation for their usual collaboration and support in preparing the budget.

116. Mr. Speaker, Honourable Members, I wish to express my sincere gratitude to the two Deputy Ministers of Finance for their support in fiscal and economic management, especially during this challenging economic situation.

117. I would also like to thank the Financial Secretary, the Principal Deputy Financial Secretary, the Chief Economist, the Director of Budget, and all the Directors and staff in the Ministry of Finance for their support in formulating and implementing economic and fiscal policies and programmes, including this Policy Statement.

118. Mr. Speaker, Honourable Members, I specifically want to thank the Minister, the Development Secretary and the staff of the Ministry of Planning and Economic Development for their contribution in preparing and rationalising the capital budget. The contribution of the Leadership and teams of all other MDAs cannot be over-emphasised.

119. I also want to thank the Governor, Deputy Governors, management and staff of the Bank of Sierra Leone for the continued collaboration and coordination in managing the economy.

120. The Commissioner-General, management and staff of the National Revenue Authority deserve special commendation for their continued efforts in the mobilisation of domestic revenue amidst the overlapping crises.

121. I also wish to acknowledge the role played by the Attorney General and Minister of Justice, the Solicitor General and staff of the Law Officers Department for the facilitation and finalisation of various bills and statutory instruments required for the effective management of public financial resources.

122. Mr. Speaker, Honourable Members, I would like to commend the House of Parliament, including your good self, the Clerk and his staff, for the usual bi-partisan collaboration in considering, approving and ratifying bills relating to public financial management matters. I am confident this Budget will be accorded similar treatment.

123. My appreciation also goes to the Non-State Actors, including Budget Advocacy Network (BAN), District Budget Oversight Committees, Civil Society Organisations and members of the electronic and print media who participated in our bilateral budget discussions and regularly monitor, engage with and report on activities of the Ministry of Finance. You have been a valuable partner in strengthening public financial management.

124. Mr. Speaker, Honourable Members, I would also like to express my profound gratitude and appreciation to our development partners, especially the IMF, World Bank, European Union, African Development Bank, the Foreign, Commonwealth and Development Office (FCDO) of the UK Government, ECOWAS Bank for Investment and Development (EBID), the Islamic Development Bank, BADEA, Turkey, United Arab Emirates, United States of America, Japan, China, India, Ireland, Canada and the UN Family for their unflinching support even though they are also facing budget constraints in the midst of the multiple crises.

125. I also wish to acknowledge the role of International and Local NGOs, including Catholic Relief Services (CRS), World Vision, WFP, OXFAM, CARE International, PLAN International, MSF, ACF, Partners in Health, and USAID in complementing the development activities of Government in key sectors. Government will continue to coordinate and oversee these complementary development activities of NGOs, especially at the local level.

126. The Government Printer and staff rose to the occasion and printed the Budget Statement and Estimates in a timely manner. This is very critical for the next stage of this process. Your usual untiring efforts are appreciated.

127. Mr. Speaker, Honourable Members, the policies and measures I have announced in this budget are a continuum of Government's interventions to mitigate the adverse impacts of the global crises, beginning with the onset of COVID-19, on the wider population. Had it not been for these interventions, the impact of the shocks to food and fuel prices on the people would have been worse than we are currently experiencing.

128. These crises negatively impact on our production and exports, resulting in worsening trade imbalances and depreciating exchange rates. Despite the projected unfavourable global outlook, Government will ensure the continued availability of essential commodities, including fuel, while stemming the tide for our most vulnerable population and laying the foundation for sustainable, inclusive and green growth.

I, therefore, commend this Budget to the House.

BUDGET PROFILE

GOVERNMENT OF SIERRA LEONE

ANNEX 1-MEDIUM TERM MACROECONOMIC INDICATORS, FY2018- 2026

Particulars	2018	2019	2020	2021	2022	2023	2024	2025	2026
(Annual percent change, unless otherwise indicated)									
National account and prices									
Growth									
GDP at constant prices	3.5	5.3	-2.0	4.1	2.8	3.1	4.8	5.2	4.6
GDP excluding Iron ore	5.5	5.0	-1.8	3.6	2.0	3.0	4.6	5.1	4.6
GDP excluding mining	3.8	4.7	-1.4	2.9	2.3	3.1	4.8	4.7	4.7
GDP deflator	12.7	7.7	10.9	6.7	20.2	20.5	17.6	13.9	11.4
Inflation									
Consumer prices (end-of-period)	14.2	13.9	10.4	17.9	29.4	23.7	17.8	14.3	11.2
Consumer prices (average)	16.0	14.8	13.4	11.9	26.1	27.1	20.8	16.1	12.8
External sector									
Terms of trade (deterioration -)	-13.1	-9.4	20.4	-15.2	-14.9	-3.8	1.6	1.8	1.8
Exports of goods	15.3	11.5	20.4	30.5	25.2	-2.3	0.0	10.1	4.8
Imports of goods	0.6	14.7	20.4	27.8	-2.0	-10.2	0.8	3.1	2.9
Gross international reserves (excl. swaps, months of next year's imports)	3.2	4.3	4.6	5.8	4.6	3.9	3.5	3.2	3.1
Money, Credit and Reserves									
Domestic credit to the private sector	30.6	22.9	4.9	32.9	35.2	30.3	28.6	22.4	17.9
Domestic credit to the private sector, percentage of non-iron GDP	5.6	6.2	6.0	7.2	8.0	8.4	8.8	9.0	9.1
Base Money	6.5	12.4	54.8	8.7	6.6	14.1	16.4	15.5	13.6
M3	14.5	14.3	38.2	22.1	15.9	14.1	16.4	15.5	13.6
Gross international reserves (excl. swaps, US\$ millions)	481	507	677	932	668	572	532	494	495
Net international reserves (excl. swaps, US\$ millions)	105	126	159	355	140	62	85	111	182

GOVERNMENT OF SIERRA LEONE

ANNEX 1-MEDIUM TERM MACROECONOMIC INDICATORS, FY2018- 2026

Particulars	2018	2019	2020	2021	2022	2023	2024	2025	2026
(Annual percent change, unless otherwise indicated)									
National accounts									
Gross capital formation	16.9	16.2	16.6	10.8	11.1	10.9	12.3	13.5	15.0
Government	6.4	5.7	7.6	4.3	4.1	3.4	4.3	4.0	4.0
Private	10.5	10.5	9.0	6.5	7.0	7.5	8.0	9.5	11.0
National savings	4.5	1.9	9.8	-4.2	0.9	2.9	4.9	7.8	9.8
Financing and debt									
Public debt	69.1	72.6	76.3	79.8	92.9	90.2	85.4	79.5	74.8
Domestic	27.9	27.9	26.6	28.7	24.8	22.8	21.7	20.7	19.3
External public debt (including IMF)	41.2	44.7	49.7	51.1	68.1	67.4	63.7	58.8	55.5
External sector									
Current account balance									
(including official grants)	-12.4	-14.4	-6.8	-15.0	-10.3	-8.0	-7.4	-5.7	-5.1
(excluding official grants)	-13.9	-16.3	-11.3	-18.2	-13.7	-10.9	-11.0	-9.2	-8.5
Central government budget									
Domestic primary balance 2/	-0.5	-0.8	-4.2	-5.0	-3.3	-0.4	1.6	1.8	1.5
Overall balance	-5.6	-3.1	-5.8	-7.4	-4.8	-3.2	-2.3	-1.9	-1.7
Overall balance (excluding grants)	-7.7	-6.5	-11.1	-12.0	-11.5	-8.9	-8.1	-6.8	-5.8
Revenue (excluding grants) 3/	13.7	14.8	13.8	15.7	13.9	14.0	14.9	15.6	16.0
Grants	2.1	3.4	5.3	4.6	6.7	5.7	5.8	4.9	4.1
Total expenditure and net lending	21.4	21.3	25.7	28.4	25.8	23.0	23.0	22.4	21.8
Memorandum items									
GDP at market prices (billions of Leone)	32,402	36,731	39,938	44,360	54,781	68,059	88,843	100,521	117,101
Excluding iron ore	32,402	36,635	39,938	44,069	53,235	66,631	81,853	97,804	113,599
Excluding iron ore in millions of US\$	4,085	4,063	4,059	4,121	3,843	3,409	3,449	3,586	3,762
Per capita GDP (US\$)	534	521	509	509	476	411	408	417	430
National currency per US dollar (average)	7,932	9,016	9,840	10,695	..	..	..	..	..
National currency per US dollar (EOP)	8,396	9,716	10,133	11,256	..	..	..	..	..

GOVERNMENT OF SIERRA LEONE

ANNEX 2-BUDGET PROFILE FOR FY2021-2025

In thousands of Leones

PARTICULARS	FY2021 Actual Q1 - Q4 Jan - Dec	FY2021 % of GDP	FY2022 Estimate Q1 - Q4 Jan - Dec	FY2022 % of GDP	FY2023 Budget Q1 - Dec	FY2023 % of GDP	FY2024 Indicative Q1 - Dec	FY2024 % of GDP	FY2025 Indicative Q1 - Dec	FY2025 % of GDP
Total Revenue and Grants	9,287,851	21.1%	11,179,505	20.4%	13,149,686	19.7%	16,953,609	20.7%	20,057,334	20.5%
Domestic Revenue	6,917,103	15.7%	7,385,686	13.9%	9,345,367	14.0%	12,187,026	14.9%	15,266,353	15.6%
Income Tax Revenue	2,435,025	5.5%	3,029,140	5.7%	3,690,035	5.5%	4,888,717	6.0%	5,969,170	6.1%
Corporate Tax	765,270	1.7%	1,095,454	2.1%	1,335,308	2.0%	1,833,173	2.2%	2,204,760	2.3%
Personal Income Tax - ncl. Govt PAYE	1,669,755	3.8%	1,933,685	3.6%	2,354,726	3.5%	3,055,543	3.7%	3,764,410	3.8%
Other Taxes	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Goods and Services Tax	1,257,858	2.9%	1,337,895	2.5%	1,839,047	2.8%	2,279,468	2.8%	3,115,074	3.2%
Import GST	677,185	1.5%	820,377	1.5%	1,091,634	1.6%	1,504,693	1.8%	1,993,635	2.0%
Domestic GST	580,673	1.3%	517,517	1.0%	747,413	1.1%	774,775	0.9%	1,121,439	1.1%
Customs and Excise Revenue	1,288,651	2.9%	1,325,883	2.5%	1,667,458	2.5%	2,347,379	2.9%	2,857,537	2.9%
Import Duties	807,363	1.8%	854,002	1.6%	1,092,238	1.6%	1,639,085	2.0%	2,008,836	2.1%
Excise Duties on Petroleum Products	404,573	0.9%	385,663	0.7%	470,112	0.7%	579,166	0.7%	694,403	0.7%
Other Excise Duties	76,715	0.2%	86,218	0.2%	105,109	0.2%	129,128	0.2%	154,298	0.2%
Mines Revenue	522,749	1.2%	433,746	0.8%	576,805	0.9%	724,952	0.9%	934,620	1.0%
Royalty on Rutile	46,975	0.1%	10,977	0.0%	14,726	0.0%	13,261	0.0%	15,830	0.0%
Royalty on Bauxite	14,302	0.0%	25,834	0.0%	27,323	0.0%	18,801	0.0%	22,039	0.0%
Royalties on Diamond and Gold	83,932	0.2%	159,227	0.3%	208,847	0.3%	240,134	0.3%	333,821	0.3%
Royalty on Iron Ore	260,455	0.6%	119,268	0.2%	147,633	0.2%	233,739	0.3%	301,222	0.3%
Licences(Including Petroleum Revenue)	117,085	0.3%	118,440	0.2%	178,277	0.3%	219,016	0.3%	261,708	0.3%
Other Departments	1,200,982	2.7%	1,061,269	2.0%	1,374,084	2.1%	1,227,550	2.1%	2,016,836	2.1%
Royalties etc. on Fisheries	81,056	0.2%	102,793	0.2%	178,837	0.3%	219,458	0.3%	262,236	0.3%
Parastatals (Cargo Tracking)	110,159	0.2%	162,338	0.3%	196,032	0.3%	240,828	0.3%	287,771	0.3%
Other Revenues	1,009,766	2.3%	796,138	1.5%	999,215	1.5%	1,227,550	1.5%	1,466,829	1.5%
Other MDAs 120,881	0.3%	110,894	0.2%	197,700	0.3%	284,241	0.3%	382,168	0.4%	
Timber	352,783	0.8%	75,908	0.1%	0	0.0%	0	0.0%	0	0.0%
TSA	445,528	1.0%	609,336	1.1%	801,515	1.2%	943,309	1.2%	1,084,661	1.1%
NaCOVERC Lab Testing Fees	90,573	0.2%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Road User Charges & Vehicle Licences	211,839	0.5%	197,753	0.4%	197,938	0.3%	258,674	0.3%	373,116	0.4%

GOVERNMENT OF SIERRA LEONE

ANNEX 2 - BUDGET PROFILE FOR FY2021 - 2025

In thousands of Leones

PARTICULARS	FY2021 Actual Q1 - 4 Jan - Dec	FY2021 % of GDP	FY2022 Estimate Q1 - Q4 Jan - Dec	FY2022 % of GDP	FY2023 Budget Q1 - Q4 Jan - Dec	FY2023 % of GDP	FY2024 Indicative Q1 - Q4 Jan - Dec	FY2024 % of GDP	FY2025 Indicative Q1 - Q4 Jan - Dec	FY2025 % of GDP
Grants	2,370,748	5.4%	3,793,819	6.5%	3,804,319	5.6%	4,766,583	5.8%	4,790,982	4.9%
Programme	1,410,747	3.2%	2,260,380	3.6%	1,788,870	2.7%	2,165,550	2.6%	2,524,530	2.6%
o/w Debt Relief Assistance	327,001	0.7%	216,200	0.4%	0	0.0%	0	0.0%	0	0.0%
o/w CCRT Debt Relief	\$28.26	0.0%	\$13.10	0.0%	\$0.00	0.0%	\$0.00	0.0%	\$0.00	0.0%
o/w WB Emergency Energy Support grant	0		170,027	0.3%	0	0.0%	0	0.0%	0	0.0%
o/w WB Emergency Education Response Support (CERC)			165,973	0.3%	0	0.0%	0	0.0%	0	0.0%
o/w External Donors Budgetary Support / 4	1,083,747	2.5%	1,708,561	3.2%	1,788,870	2.7%	2,165,550	2.6%	2,524,530	2.6%
o/w WB Emergency Crisis Response Window (CRW)	\$0.00		\$0.00		\$25.00		\$0.00		\$0.00	
o/w World Bank - \$'m	\$101.47		\$100.00	0.0%	\$65.00	0.0%	\$98.43		\$96.10	
Elections Basket Fund	0	0.0%	0	0.0%	45,480	0.1%	0	0.0%	0	0.0%
External Support for General Elections	0		0	0.0%	45,480	0.1%	0		0	
Project - Other Projects	960,000	2.2%	1,533,439	2.9%	1,969,969	3.0%	2,601,033	3.2%	2,266,452	2.3%
Total Expenditure and Lending minus Repayments	12,149,927	27.6%	13,677,458	25.7%	15,094,468	22.7%	18,613,211	22.7%	21,641,932	22.1%
Recurrent Expenditure	8,621,942	19.6%	9,599,610	18.0%	10,904,096	16.4%	12,085,972	14.8%	14,311,101	14.6%
Wages & Salaries	3,925,524	8.9%	4,315,695	8.1%	4,827,080	7.2%	5,589,585	6.8%	6,682,056	6.8%
o/w: Pensions, Gratuities and Other Allowances	229,302	0.5%	304,621	0.6%	248,000	0.4%	385,250	0.5%	435,250	0.4%
o/w: Contributions to Social Security	348,078	0.8%	324,169	0.6%	362,581	0.5%	419,856	0.5%	501,916	0.5%
Non-Salary, Non-Interest Recurrent Expenditure	3,428,277	7.8%	3,484,239	6.5%	3,628,116	5.4%	3,722,890	4.5%	4,479,021	4.6%
Goods and Services	1,706,445	3.9%	1,417,215	2.7%	1,596,549	2.4%	1,806,714	2.2%	2,084,448	2.1%
o/w Social and Economic	489,137	1.1%	345,218	0.6%	538,870	0.8%	609,240	0.7%	702,894	0.7%
o/w Free Education Programme (Senior Secondary)	18,945	0.0%	18,763	0.0%	24,600	0.0%	27,838	0.0%	32,118	0.0%
General and Others	766,579	1.7%	537,577	1.0%	655,319	1.0%	742,149	0.9%	856,234	0.9%
Statistics - Sierra Leone	8,200	0.0%	6,000	0.0%	7,000	0.0%	7,921	0.0%	9,139	0.0%

GOVERNMENT OF SIERRA LEONE

ANNEX 2 - BUDGET PROFILE FOR FY2021 - 2025

In thousands of Leones

PARTICULARS	FY2021 Actual Q1 - Q4 Jan - Dec	FY2021 % of GDP	FY2022 Estimate Q1 - Q4 Jan - Dec	FY2022 % of GDP	FY2023 Budget Q1 - Q4 Jan - Dec	FY2023 % of GDP	FY2024 Indicative Q1 - Q4 Jan - Dec	FY2024 % of GDP	FY2025 Indicative Q1 - Q4 Jan - Dec	FY2025 % of GDP
Defence Expenditure	188,590	0.4%	175,341	0.3%	156,000	0.2%	176,535	0.2%	203,673	0.2%
Police		169,376	0.4%	213,999	0.4%	165,960	0.2%	187,806	0.2%	216,677
0.2%										
Correctional Services	92,763	0.2%	145,080	0.3%	80,400	0.1%	90,984	0.1%	104,970	0.1%
Subsidies and Transfers	1,721,832	3.9%	2,067,024	3.9%	2,031,567	3.0%	1,916,176	2.3%	2,394,574	2.4%
Transfers to Local Councils	98,985	0.2%	115,687	0.2%	115,252	0.2%	108,705	0.1%	135,846	0.1%
Grants for Admin. Expenses	24,622	0.1%	15,989	0.0%	7,887	0.0%	7,439	0.0%	9,295	0.0%
Grants for Devolved Functions	74,364	0.2%	99,698	0.2%	107,365	0.2%	101,266	0.1%	126,551	0.1%
o/w Free Quality Education										
Programme (Pre/Primary & JSS)	24,400	0.1%	4,700	0.0%	5,762	0.0%	5,435	0.0%	6,792	0.0%
Grants toTertiary Educational Institutions	103,301	0.2%	80,906	0.2%	100,000	0.2%	94,320	0.1%	117,870	0.1%
Transfer to Road Maintenance Fund	216,122	0.5%	269,810	0.5%	197,938	0.3%	186,695	0.2%	233,309	0.2%
Transfers to Other Agencies										
Including (TSA Agencies)	355,406	0.8%	380,900	0.7%	641,211	1.0%	649,388	0.8%	811,491	0.8%
Transfers to NaCOVERC	390,497	0.9%	174,000	0.3%	0	0.0%	0	0.0%	0	0.0%
National Revenue Authority	188,360	0.4%	207,721	0.4%	246,166	0.4%	230,487	0.3%	288,035	0.3%
Energy Subsidies(Incl. Fuel)	323,150	0.7%	538,000	1.0%	336,000	0.5%	516,915	0.6%	645,979	0.7%
Domestically financed	323,150	0.7%	357,921	0.7%	336,000	0.5%	516,915	0.6%	645,979	0.7%
Foreign Financed (WB Emergency energy support grant)	0	0.0%	180,079	0.3%	0	0.0%	0	0.0%	0	0.0%
Elections and Democratisation	46,010	0.1%	300,000	0.6%	395,000	0.6%	129,667	0.2%	162,042	0.2%
Domestic contribution	46,010	0.1%	300,000	0.6%	349,520	0.5%	129,667	0.2%	162,042	0.2%
Foreign contribution	0	0.0%	0	0.0%	45,480	0.1%	0	0.0%	0	0.0%
Total interest payments	1,268,142	2.9%	1,799,675	3.4%	2,448,900	3.7%	2,773,498	3.4%	3,150,024	3.2%
Domestic Interest	1,133,851	2.6%	1,637,765	3.1%	2,228,000	3.3%	2,383,130	2.9%	2,645,209	2.7%
Foreign Interest	134,291	0.3%	161,910	0.3%	220,900	0.3%	390,367	0.5%	504,814	0.5%
Capital Expenditure and Net Lending	3,527,985	8.0%	4,077,848	7.7%	4,190,372	6.3%	6,527,239	8.0%	7,330,830	7.5%
Capital Expenditure	3,527,985	8.0%	4,077,848	7.7%	4,190,372	6.3%	6,527,239	8.0%	7,330,830	7.5%
Foreign Loans and Grants	1,836,087	4.2%	2,583,343	4.9%	2,986,372	4.5%	4,974,239	6.1%	4,993,831	5.1%

GOVERNMENT OF SIERRA LEONE

ANNEX 2 - BUDGET PROFILE FOR FY2021 - 2025

In thousands of Leones

PARTICULARS	FY2021 Actual Q1 - Q4 Jan - Dec	FY2021 % of GDP	FY2022 Estimate Q1 - Q4 Jan - Dec	FY2022 % of GDP	FY2023 Budget Q1 - Q4 Jan - Dec	FY2023 % of GDP	FY2024 Indicative Q1 - Q4 Jan - Dec	FY2024 % of GDP	FY2025 Indicative Q1 - Q4 Jan - Dec	FY2025 % of GDP
Loans	876,087	2.0%	1,049,904	2.0%	1,016,403	2.3%	2,373,205	2.9%	2,727,379	2.8%
Grants										
Domestic	1,691,897	3.8%	1,494,505	2.8%	1,204,000	1.8%	1,553,000	1.9%	2,337,000	2.4%
Lending minus Repayment		0	0.0%	0	0.0%	0	0.0%	0	0	0.0%
OVERALL DEFICIT/SURPLUS (-) (+)										
(on commitment basis) including										
grants	(2,946,874)	-6.7%	(2,518,918)	-4.7%	(1,963,782)	-2.9%	(1,689,602)	-2.1%	(1,614,598)	-1.7%
excluding grants	(5,317,622)	-12.1%	(6,291,772)	-11.8%	(5,749,101)	-8.6%	(6,426,185)	-7.9%	(6,375,579)	-6.5%
domestic primary balance	(2,213,393)	-5.0%	(1,929,719)	-3.6%	(287,349)	-0.4%	1,291,551	1.6%	1,738,275	1.8%
domestic primary balance 1/	(3,347,244)	-7.6%	(3,567,484)	-6.7%	(2,515,349)	-3.8%	(1,091,579)	-1.3%	(906,934)	-0.9%
Contingency Expenditure:										
Contingency Fund	(84,798)	-0.2%	(20,965)	0.0%	(19,000)	0.0%	(30,000)	0.0%	(30,000)	0.0%
Special Presidential Warrants	(37,678)	-0.1%	(4,397)	0.0%	(10,200)	0.0%	(11,654)	0.0%	(11,654)	0.0%
Unallocated Expenditures	(29,369)	-0.1%	(13,500)	0.0%	(4,800)	0.0%	(7,381)	0.0%	(7,381)	0.0%
	(17,750)	0.0%	(3,069)	0.0%	(4,000)	0.0%	(10,965)	0.0%	(10,965)	0.0%
OVERALL DEFICIT (CASH BASIS)										
Including grants	(2,946,874)	-6.7%	(2,518,918)	-4.7%	(1,963,782)	-2.9%	(1,689,602)	-2.1%	(1,614,598)	-1.7%
TOTAL FINANCING	2,946,874	6.7%	2,518,918	4.7%	2,518,918	2.9%	1,689,602	2.1%	1,614,598	1.7%
Foreign										
Borrowing (Loans)	350,242	0.8%	99,845	0.2%	(414,708)	-0.6%	831,216	1.0%	835,347	0.9%
Project	876,087	2.0%	1,049,904	2.0%	1,016,403	1.5%	2,373,205	2.9%	2,727,379	2.8%
Programme	-	0.0%	0	0.0%	1,016,403	1.5%	2,373,205	2.9%	2,727,379	2.8%
External Debt Amortisation	(525,845)	-1.2%	(950,058)	-1.8%	0	0.0%	0	0.0%	0	0.0%
Domestic Financing 2/	2,881,892	6.5%	1,463,328	2.7%	(1,431,111)	-2.1%	(1,541,990)	-1.9%	(1,892,031)	-1.9%
Bank	2,361,708	5.4%	1,362,028	2.6%	1,698,490	2.5%	1,028,386	1.3%	1,038,833	1.1%
Central Bank	1,461,815	3.3%	726,012	1.4%	1,393,390	2.1%	777,086	0.9%	813,833	0.8%
IMF SDR On-lending -	840,276	1.9%	(172,014)	-0.3%	944,475	1.4%	53,850	0.1%	(47,869)	0.0%
G20 Debt Relief	114,400	0.3%	(172,014)	-0.3%	209,594	0.3%	(1,017,734)	-1.2%	(1,238,628)	-1.3%
Ways and Means Advances	(17,375)	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
			478,026	0.9%	304,578	0.5%	498,984	0.6%	543,456	0.6%

GOVERNMENT OF SIERRA LEONE

ANNEX 2 - BUDGET PROFILE FOR FY2021 - 2025

In thousands of Leones

PARTICULARS										
	FY2021 Actual Q1 - Q4 Jan - Dec	FY2021 % of GDP	FY2022 Estimate Q1 - Q4 Jan - Dec	FY2022 % of GDP	FY2023 Budget Q1 - Q4 Jan - Dec	FY2023 % of GDP	FY2024 Indicative Q1 - Q4 Jan - Dec	FY2024 % of GDP	FY2025 Indicative Q1 - Q4 Jan - Dec	FY2025 % of GDP
Securities	138,325	0.3%	420,000	0.8%	430,303	0.6%	572,599	0.7%	647,303	0.7%
Commercial Banks	899,893	2.0%	636,016	1.2%	448,916	0.7%	723,237	0.9%	861,702	0.9%
Non-Bank	520,184	1.2%	101,300	0.2%	305,100	251,300	0.3%	225,000	0.2%	0.2%
Securities	497,530	1.1%	150,000	0.3%	400,000	0.6%	300,000	0.4%	225,000	0.2%
Principal Repayment of Domestic										
Bonds	22,653	-0.8%	(48,700)	-0.1%	(94,900)	-0.1%	(48,700)	-0.1%	-	0.0%
Pre - Arrears Strategy	22,653	-0.8%	-	-0.3%	(46,200)	-0.3%	-	-0.3%	-	-0.3%
Post-Arrears Strategy	-	0.0%	(48,700)	-0.1%	(48,700)	-0.1%	(48,700)	-0.1%	-	0.0%
Privatisation and Other Receipts										
(Incl. IMF 2021 SDR Allocation)	0	0.0%	1,233,000	2.3%	866,000	1.3%	0	0.0%	0	0.0%
Float	(285,260)	-0.6%	(277,255)	-0.5%	(186,000)	-0.3%	(170,000)	-0.2%	(259,583)	-0.3%
o/w: Cheques Payable	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Movements in Cheques on Hold at BSL and AGD at end of period	373,407	0.8%	(226,255)	-0.4%	-	0.0%	0	0.0%	0	0.0%
Current Year Arrear Payment 509	(360,176)		-	0.0%	0	0.0%	0	0.0%	0	0.0%
Uncrystallized Arrears Paydown	(298,491)		(51,000)	-0.1%	(186,000)	-0.3%	(170,000)	-0.2%	(259,583)	-0.3%
Unaccounted	(0)	0.0%	0	0.0%	(0)	0.0%	0	0.0%	(0)	0.0%
Financing Gap	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Financing Gap (US\$m)	(0.0)		0.0		(0.0)		0.0		(0.0)	
Memorandum Items:										
Free Education Programme	43,345	0.1%	23,463	0.0%	30,362	0.0%	33,273	0.0%	38,909	0.0%
Energy Subsidies(Incl. Fuel)	323,150	0.7%	538,000	1.0%	336,000	0.5%	516,915	0.6%	645,979	0.7%
Public Debt Charges	1,793,987	4.1%	2,749,734	5.2%	3,880,011	5.8%	4,315,487	5.3%	5,042,055	5.2%
o/w External Debt Payments (incl. HIPC Debt Relief)	660,136	1.5%	1,111,968	2.1%	1,652,011	2.5%	1,932,357	2.4%	2,396,846	2.5%
External Budgetary Support (excl.										

GOVERNMENT OF SIERRA LEONE

ANNEX 2 - BUDGET PROFILE FOR FY2021 - 2025

In thousands of Leones

PARTICULARS	FY2021 Actual Q1 - 4 Jan - Dec	FY2021 % of GDP	FY2022 Estimate Q1 - 4 Jan - Dec	FY2022 % of GDP	FY2023 Budget Q1 - 4 Jan - Dec	FY2023 % of GDP	FY2024 Indicative Q1 - 4 Jan - Dec	FY2024 % of GDP	FY2025 Indicative Q1 - 4 Jan - Dec	FY2025 % of GDP
HIPC Debt Relief; incl. PBF)	1,083,747		2,044,180		1,788,870		2,165,550		2,524,530	
Nominal GDP Figure (excluding Iron Ore)	44,069,000	100.0%	53,235,300	100.0%	66,631,000	100.0%	81,853,000	100.0%	97,804,000	100.0%
Poverty Related Expenditure	2,034,096		2,165,000		2,282,000		2,382,000		2,382,000	

ANNEX 3a: NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATION FOR FY2021 - 2025

In thousands of Leones

	Details	FY2021 Actual Jan-Dec	% of Total Goods & Services	FY2022 Estimate Jan-Dec	% of Total Goods & Services	FY2023 Budget	% of Total Goods & Services	FY2024 Indicative Jan-Dec	% of Total Goods & Services	FY2025 Indicative Jan-Dec	% of Total Goods & Services
1	GENERAL SERVICES	713,914.9	39.9%	473,979.1	33.0%	586,269.0	36.3%	665,141.1	36.2%	767,388.5	36.3%
105	Ministry of Political and Public Affairs African Peer Review Mechanism (APRM)	3,602.9 1,868.1	0.2% 0.1%	3,174.3 1,937.4	0.2% 0.1%	3,400.0 2,000.0	0.2% 0.1%	3,847.6 2,263.3	0.2% 0.1%	4,439.0 2,611.2	0.2% 0.1%
106	Office of the Chief Minister Administrative and Operating Costs Establishment of National Reforestation and Timber Governance Agency Communications Unit Office of Presidential Infrastructure Initiative Directorate of Science, Technology and Innovation Governance Advisory Unit Delivery and Performance Tracking Coordination/Facilitation Support Outreach and Strategic Engagement Research Capacity Building	21,294.9 16,182.7 243.1 732.0 992.6 2,936.2 268.8 182.7 0.0 0.0 0.0 0.0	1.2% 0.9% 0.0% 0.0% 0.1% 0.2% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%	21,409.8 11,654.9 0.0 250.0 250.0 2,504.9 1,750.0 600.0 400.0 2,300.0 0.0 1,700.0	1.5% 0.8% 0.0% 0.0% 0.0% 0.2% 0.1% 0.0% 0.2% 0.0% 0.1%	26,050.0 14,300.0 0.0 900.0 1,200.0 3,500.0 400.0 1,000.0 750.0 2,000.0 1,000.0	1.6% 0.9% 0.0% 0.1% 0.1% 0.2% 0.0% 0.0% 0.1% 0.1% 0.1%	29,479.1 16,182.4 0.0 1,018.5 1,358.0 3,960.7 452.7 1,131.6 848.7 2,263.3 1,131.6	1.6% 0.9% 0.0% 0.1% 0.1% 0.2% 0.0% 0.0% 0.1% 0.1% 0.1%	34,010.8 18,670.0 0.0 1,175.0 1,566.7 4,569.6 522.2 1,305.6 979.2 2,611.2 1,305.6	1.6% 0.9% 0.0% 0.1% 0.1% 0.2% 0.0% 0.1% 0.0% 0.1% 0.1%
107	Ministry of Local Government & Rural Development Administrative and Operating Costs o/w: Social Capital Approaches Development in Sierra Leone (SCARDSIL) o/w: Decentralisation Secretariat Southern Province o/w: District Offices (Bo, Moyamba, Pujehun, Bonthe) Eastern Province o/w: District Offices (Kenema, Kono, Kailahun) Northern Province o/w: District Offices (Bombali, Tonkolili, Koinadugu, Falaba) North West Province o/w: District Offices (Port Loko, Kambia, Karene)	20,697.5 5,079.0 332.1 1,391.6 4,764.6 1,629.8 3,339.1 1,471.2 3,892.9 1,820.0 3,621.9 1,280.0	1.2% 0.3% 0.0% 0.1% 0.3% 0.1% 0.2% 0.1% 0.2% 0.1% 0.2% 0.1%	11,697.4 3,450.9 350.0 903.2 1,988.4 983.8 2,910.3 770.0 1,940.7 800.0 1,407.2 284.0	0.8% 0.2% 0.0% 0.1% 0.1% 0.1% 0.2% 0.1% 0.1% 0.1% 0.1% 0.0%	20,155.0 6,505.0 1,400.0 2,000.0 3,650.0 2,500.0 3,300.0 2,100.0 3,600.0 2,450.0 3,100.0 2,050.0	1.2% 0.4% 0.1% 0.1% 0.2% 0.2% 0.2% 0.1% 0.2% 0.2% 0.2% 0.1%	22,808.1 7,361.3 1,584.3 2,263.3 4,130.5 2,829.1 3,734.4 2,376.4 4,073.9 2,772.5 3,508.1 2,319.9	1.2% 0.4% 0.1% 0.1% 0.2% 0.2% 0.2% 0.1% 0.2% 0.2% 0.2% 0.1%	26,314.3 8,492.9 1,827.8 2,611.2 4,765.4 3,264.0 4,308.5 2,741.7 4,700.1 3,198.7 4,047.3 2,676.5	1.2% 0.4% 0.1% 0.1% 0.2% 0.2% 0.2% 0.1% 0.2% 0.2% 0.2% 0.1%
108	Sierra Leone Small Arms Commission	882.4	0.0%	945.0	0.1%	2,000.0	0.1%	2,263.3	0.1%	2,611.2	0.1%
109	Independent Commission for Peace and National Cohesion	0.0	0.0%	1,500.0	0.1%	3,500.0	0.2%	3,960.7	0.2%	4,569.6	0.2%
110	Office of the President Office of the Secretary to the President o/w: Commission of Inquiry o/w: Economic and Financial Policy Advisory Unit Culture and Heritage Advisor Security Advisor	117,839.0 97,186.2 600.0 856.3 656.5 10,200.0	6.6% 5.4% 0.0% 0.0% 0.0% 0.6%	97,764.5 78,977.7 0.0 0.0 0.0 0.0	6.8% 5.5% 0.0% 0.0% 0.0% 0.0%	76,129.0 42,929.0 746.0 498.0 220.0 200.0	4.7% 2.7% 0.0% 0.0% 0.0% 0.0%	86,150.4 48,580.0 844.2 563.6 249.0 226.3	4.7% 2.6% 0.0% 0.0% 0.0% 0.0%	99,393.7 56,047.9 974.0 650.2 287.2 261.1	4.7% 2.7% 0.0% 0.0% 0.0% 0.0%

ANNEX 3a: NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATION FOR FY2021 - 2025
In thousands of Leones

Details		FY2021 Actual Jan-Dec	% of Total Goods & Services	FY2022 Estimate Jan-Dec	% of Total Goods & Services	FY2023 Budget Jan-Dec	% of Total Goods & Services	FY2024 Indicative	% of Total Goods & Services	FY2025 Indicative Jan-Dec	% of Total Goods & Services
112	National Assets and Government Property Commission	474.3	0.0%	600.0	0.0%	1,000.0	0.1%	1,131.6	0.1%	1,305.6	0.1%
	Public Sector Reform Unit (PSRU)	2,416.8	0.1%	800.0	0.1%	1,100.0	0.1%	1,244.8	0.1%	1,436.2	0.1%
	Anti-Corruption Commission (ACC)	6,172.9	0.3%	5,239.6	0.4%	10,000.0	0.6%	11,316.4	0.6%	13,056.0	0.6%
	Office of the Ombudsman	1,998.5	0.1%	2,118.7	0.1%	2,500.0	0.2%	2,829.1	0.2%	3,264.0	0.2%
	Independent Media Commission (IMC)	474.3	0.0%	1,156.0	0.1%	1,500.0	0.1%	1,697.5	0.1%	1,958.4	0.1%
	Political Parties Registration Commission (PPRC)	2,995.2	0.2%	4,119.8	0.3%	8,500.0	0.5%	9,618.9	0.5%	11,097.6	0.5%
	Law Reform Commission	384.1	0.0%	425.8	0.0%	1,000.0	0.1%	1,131.6	0.1%	1,305.6	0.1%
	Corporate Affairs Commission	518.3	0.0%	650.3	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%
	Sierra Leone Insurance Commission	1,800.0	0.1%	850.5	0.1%	2,000.0	0.1%	2,263.3	0.1%	2,611.2	0.1%
	Local Government Service Commission	918.4	0.1%	876.1	0.1%	1,600.0	0.1%	1,810.6	0.1%	2,089.0	0.1%
National Monitoring and Evaluation Department	2,500.0	0.1%	1,950.0	0.1%	4,000.0	0.2%	4,526.5	0.2%	5,222.4	0.2%	
116	Office of the Vice President	31,876.9	1.8%	25,475.6	1.8%	22,040.0	1.4%	24,941.3	1.4%	28,775.3	1.4%
	Office of the Secretary to the Vice President	25,396.4	1.4%	19,450.1	1.4%	16,400.0	1.0%	18,558.8	1.0%	21,411.8	1.0%
	Scaling Up Nutrition	1,267.0	0.1%	860.3	0.1%	380.0	0.0%	430.0	0.0%	496.1	0.0%
	Millennium Challenge Compact Secretariat	2,910.8	0.2%	794.9	0.1%	1,400.0	0.1%	1,584.3	0.1%	1,827.8	0.1%
	Extractive Industry Transparency Initiative										
	Secretariat 298.7	0.0%	970.6	0.1%	860.0	0.1%	0.1%	0.1%	1,122.8	0.1%	
	Public Private Partnership Unit	882.7	0.0%	1,299.6	0.1%	0.0	0.0%	0.0	0.0%	0.0	0.0%
	Establishment of National Investment Board	721.3	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%
	National Early Warning Responses & Mechanism Center	400.0	0.0%	2,100.0	0.1%	3,000.0	0.2%	3,394.9	0.2%	3,916.8	0.2%
	117	Parliament									
o/w Mobility Facilitation Support /Allowance		52,958.7	3.0%	28,086.0	2.0%	38,000.0	2.4%	43,002.2	2.3%	49,612.6	2.3%
Parliamentary Service Commission		8,025.4	0.4%	10,462.0	0.7%	15,800.0	1.0%	17,879.9	1.0%	20,628.4	1.0%
		44,933.3	2.5%	18,483.0	1.3%	5,000.0	0.3%	5,658.2	0.3%	6,528.0	0.3%
118	Cabinet Secretariat	3,412.0	0.2%	1,859.4	0.1%	3,700.0	0.2%	4,268.8	0.2%	4,925.0	0.2%
	o/w Mobility Facilitation Support	3,199.5	0.2%	1,161.4	0.1%	3,200.0	0.2%	3,621.2	0.2%	4,177.9	0.2%
	Cabinet Oversight and Monitoring Unit	212.5	0.0%	698.0	0.0%	530.0	0.0%	599.8	0.0%	692.0	0.0%
119	The Judiciary	10,366.0	0.6%	14,003.0	1.0%	18,000.0	1.1%	20,369.5	1.1%	23,500.7	1.1%
120	Audit Service Sierra Leone	11,267.0	0.6%	10,925.4	0.8%	12,500.0	0.8%	14,145.5	0.8%	16,319.9	0.8%
121	Human Resource Management Office	3,297.1	0.2%	2,861.7	0.2%	4,500.0	0.3%	5,092.4	0.3%	5,875.2	0.3%
122	Public Service Commission	2,557.6	0.1%	5,641.9	0.4%	3,500.0	0.2%	3,960.7	0.2%	4,569.6	0.2%
124	Law Officers' Department	104,507.8	5.8%	18,273.1	1.3%	27,500.0	1.7%	31,120.0	1.7%	35,903.9	1.7%
	Office of the Solicitor General	89,363.5	5.0%	6,954.7	0.5%	12,000.0	0.7%	13,579.6	0.7%	15,667.1	0.7%
	Justice Sector Coordinating Office	1,307.8	0.1%	1,395.9	0.1%	2,000.0	0.1%	2,263.3	0.1%	2,611.2	0.1%
	Sierra Leone Law School	427.7	0.0%	507.9	0.0%	1,200.0	0.1%	1,358.0	0.1%	1,566.7	0.1%
	Legal Aid Board	4,889.5	0.3%	7,309.3	0.5%	7,500.0	0.5%	8,487.3	0.5%	9,792.0	0.5%
125	Administrator and Registrar General	8,519.3	0.5%	2,105.3	0.1%	4,800.0	0.3%	5,431.9	0.3%	6,266.9	0.3%
125	Local Courts	0.0	0.0%	0.0	0.0%	600.0	0.0%	679.0	0.0%	783.4	0.0%

ANNEX 3a: NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATION FOR FY2021 - 2025

In thousands of Leones										
Details	FY2021 Actual Jan-Dec	% of Total Goods & Services	FY2022 Estimate Jan-Dec	% of Total Goods & Services	FY2023 Budget Jan-Dec	% of Total Goods & Services	FY2024 Indicative	% of Total Goods & Services	FY2025 Indicative Jan-Dec	% of Total Goods & Services
126 Independent Police Complaints Board	1,250.6	0.1%	1,125.0	0.1%	1,400.0	0.1%	1,584.3	0.1%	1,827.8	0.1%
127 Ministry of Planning and Economic Development	12,707.2	0.7%	10,932.7	0.8%	16,200.0	1.0%	18,332.5	1.0%	21,150.6	1.0%
Office of the Development Secretary	7,366.8	0.4%	7,704.3	0.5%	10,500.0	0.6%	11,882.2	0.6%	13,708.7	0.6%
National Council for Civic Education and Development	3,142.2	0.2%	1,742.1	0.1%	2,500.0	0.2%	2,829.1	0.2%	3,264.0	0.2%
National Authorising Office	2,198.2	0.1%	1,435.3	0.1%	3,000.0	0.2%	3,394.9	0.2%	3,916.8	0.2%
Rural Development	0.0	0.0%	51.1	0.0%	200.0	0.0%	226.3	0.0%	261.1	0.0%
128Ministry of Foreign Affairs & International Co-operation	98,246.8	5.5%	71,761.5	5.0%	119,495.0	7.4%	135,224.9	7.4%	156,012.1	7.4%
Administrative and Operating Costs	43,300.6	2.4%	43,641.5	3.0%	60,000.0	3.7%	67,898.2	3.7%	78,335.7	3.7%
o/w Postings of New Ambassadors and Diplomats	4,717.5	0.3%	5,476.2	0.4%	15,000.0	0.9%	16,974.5	0.9%	19,583.9	0.9%
o/w Rent for Foreign Missions	5,946.6	0.3%	4,165.1	0.3%	14,000.0	0.9%	15,842.9	0.9%	18,278.3	0.9%
o/w Vehicle for Foreign Missions	7,513.7	0.4%	1,118.0	0.1%	16,000.0	1.0%	18,106.2	1.0%	20,889.5	1.0%
High Commission, London	2,321.1	0.1%	1,611.6	0.1%	2,800.0	0.2%	3,168.6	0.2%	3,655.7	0.2%
U.N. Delegation, New York	2,845.9	0.2%	1,654.1	0.1%	3,700.0	0.2%	4,187.1	0.2%	4,830.7	0.2%
High Commission, Abuja	1,983.8	0.1%	1,106.0	0.1%	2,400.0	0.1%	2,715.9	0.1%	3,133.4	0.1%
Embassy, Monrovia	1,933.5	0.1%	913.4	0.1%	2,450.0	0.2%	2,772.5	0.2%	3,198.7	0.2%
Embassy, Conakry	1,902.9	0.1%	913.4	0.1%	2,300.0	0.1%	2,602.8	0.1%	3,002.9	0.1%
Embassy, Washington, D.C.	2,875.2	0.2%	1,575.6	0.1%	2,500.0	0.2%	2,829.1	0.2%	3,264.0	0.2%
Embassy, Moscow	2,106.8	0.1%	1,027.6	0.1%	2,300.0	0.1%	2,602.8	0.1%	3,002.9	0.1%
Embassy, Addis Ababa	1,992.5	0.1%	953.4	0.1%	2,400.0	0.1%	2,715.9	0.1%	3,133.4	0.1%
Embassy, Beijing	2,000.9	0.1%	1,134.3	0.1%	2,300.0	0.1%	2,602.8	0.1%	3,002.9	0.1%
High Commission, Banjul	1,923.9	0.1%	913.4	0.1%	2,300.0	0.1%	2,602.8	0.1%	3,002.9	0.1%
Embassy, Brussels	2,026.1	0.1%	1,662.4	0.1%	2,400.0	0.1%	2,715.9	0.1%	3,133.4	0.1%
Embassy, Riyadh	2,065.4	0.1%	970.5	0.1%	2,300.0	0.1%	2,602.8	0.1%	3,002.9	0.1%
Embassy, Berlin	2,185.7	0.1%	980.9	0.1%	2,345.0	0.1%	2,653.7	0.1%	3,061.6	0.1%
Embassy, Theran	2,885.0	0.2%	970.5	0.1%	2,400.0	0.1%	2,715.9	0.1%	3,133.4	0.1%
High Commission, Accra	1,761.0	0.1%	1,262.9	0.1%	2,500.0	0.2%	2,829.1	0.2%	3,264.0	0.2%
Embassy, Cairo	1,941.0	0.1%	953.4	0.1%	2,300.0	0.1%	2,602.8	0.1%	3,002.9	0.1%
Embassy, Dakar	1,785.4	0.1%	947.7	0.1%	2,300.0	0.1%	2,602.8	0.1%	3,002.9	0.1%
Embassy, Dubai	1,967.1	0.1%	1,412.6	0.1%	2,200.0	0.1%	2,489.6	0.1%	2,872.3	0.1%
Embassy, Nairobi	1,983.8	0.1%	1,451.7	0.1%	2,300.0	0.1%	2,602.8	0.1%	3,002.9	0.1%
Sierra Leone Mission, Geneva	2,461.4	0.1%	1,187.4	0.1%	2,500.0	0.2%	2,829.1	0.2%	3,264.0	0.2%
Embassy, Kuwait	2,095.7	0.1%	970.5	0.1%	2,300.0	0.1%	2,602.8	0.1%	3,002.9	0.1%
Embassy, Seoul	1,994.9	0.1%	970.5	0.1%	2,300.0	0.1%	2,602.8	0.1%	3,002.9	0.1%
Embassy, Rabat	4,945.6	0.3%	1,528.7	0.1%	1,500.0	0.1%	1,697.5	0.1%	1,958.4	0.1%
Embassy, Ankara	2,138.6	0.1%	1,047.4	0.1%	2,000.0	0.1%	2,263.3	0.1%	2,611.2	0.1%
Sierra Leone Mission, Islamic Military Counter Terrorism, Saudi Arabia	823.0	0.0%	0.0	0.0%	1,600.0	0.1%	1,810.6	0.1%	2,089.0	0.1%
UNESCO Delegation, Paris	0.0	0.0%	0.0	0.0%	800.0	0.0%	905.3	0.0%	1,044.5	0.0%
129Ministry of Finance	114,518.6	6.4%	94,331.1	6.6%	118,100.0	7.3%	135,262.2	7.4%	156,055.1	7.4%
Office of the Financial Secretary	76,040.2	4.2%	67,453.3	4.7%	40,000.0	2.5%	45,265.5	2.5%	52,223.8	2.5%
Subscriptions to International Organisations	33,789.2	1.9%	17,243.4	1.2%	69,600.0	4.3%	80,377.8	4.4%	92,733.7	4.4%
Financial Intelligence Unit	4,189.3	0.2%	8,884.4	0.6%	5,000.0	0.3%	5,658.2	0.3%	6,528.0	0.3%
Independent Procurement Review Panel (IPRP)	500.0	0.0%	750.0	0.1%	2,000.0	0.1%	2,263.3	0.1%	2,611.2	0.1%
Establishment of Wages and Compensation Commission	0.0	0.0%	0.0	0.0%	1,500.0	0.1%	1,697.5	0.1%	1,958.4	0.1%

ANNEX 3a: NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATION FOR FY2021 - 2025
In thousands of Leones

Details	FY2021 Actual Jan-Dec	% of Total Goods & Services	FY2022 Estimate Jan-Dec	% of Total Goods & Services	FY2023 Budget Jan-Dec	% of Total Goods & Services	FY2024 Indicative	% of Total Goods & Services	FY2025 Indicative Jan-Dec	% of Total Goods & Services
131 Revenue Appellate Board	500.0	0.0%	2,766.3	0.2%	1,000.0	0.1%	1,131.6	0.1%	1,305.6	0.1%
132 Accountant General's Department	25,624.7	1.4%	13,922.9	1.0%	30,000.0	1.9%	33,949.1	1.8%	39,167.9	1.9%
133 Ministry of Information and Communication o/w Outreach Coordination Unit	5,055.1 690.0	0.3% 0.0%	7,518.1 2,445.0	0.5% 0.2%	4,400.0 480.0	0.3% 0.0%	4,979.2 543.2	0.3% 0.0%	5,744.6 626.7	0.3% 0.0%
137 National Commission for Democracy	1,750.5	0.1%	1,125.0	0.1%	3,400.0	0.2%	3,847.6	0.2%	4,439.0	0.2%
138 Statistics - Sierra Leone	8,200.0	0.5%	4,500.0	0.3%	7,000.0	0.4%	7,921.5	0.4%	9,139.2	0.4%
139 National Commission for Privatisation (NCP)	47,227.4	2.6%	3,900.0	0.3%	2,300.0	0.1%	2,602.8	0.1%	3,002.9	0.1%
140 Mass Media Services	2,758.9	0.2%	2,250.0	0.2%	4,000.0	0.2%	4,526.5	0.2%	5,222.4	0.2%
141 Government Printing Department	2,346.2	0.1%	3,722.4	0.3%	3,600.0	0.2%	4,073.9	0.2%	4,700.1	0.2%
142 National Public Procurement Authority (NPPA)	5,895.5	0.3%	7,390.6	0.5%	5,800.0	0.4%	6,563.5	0.4%	7,572.5	0.4%
143 Justice and Legal Service Commission	0.0	0.0%	116.5	0.0%	500.0	0.0%	565.8	0.0%	652.8	0.0%
144 National Commission for Human Rights	2,299.6	0.1%	2,399.9	0.2%	3,000.0	0.2%	3,394.9	0.2%	3,916.8	0.2%
145 Rights to Access Information Commission	974.3	0.1%	1,350.0	0.1%	2,500.0	0.2%	2,829.1	0.2%	3,264.0	0.2%
146 Ministry of Western Region	0.0	0.0%	1,250.0	0.1%	2,000.0	0.1%	2,263.3	0.1%	2,611.2	0.1%
2 SECURITY SERVICES	503,393.2	28.1%	547,827.8	38.1%	471,410.0	29.2%	532,333.2	29.0%	614,165.0	33.5%
201 Ministry of Defence	188,590.1	10.5%	154,338.0	10.7%	156,000.0	9.7%	176,535.3	9.6%	203,672.8	11.1%
Rice for Officers and Other Ranks	49,562.0	2.8%	46,077.4	3.2%	48,000.0	3.0%	54,318.6	3.0%	62,668.6	3.4%
Logistics and Other Operating Costs	139,028.2	7.8%	108,260.6	7.5%	108,000.0	6.7%	122,216.8	6.7%	141,004.3	7.7%
o/w: Payment for on-going Contracts	129,519.7	7.2%	52,173.0	3.6%	12,500.0	0.8%	14,145.5	0.8%	16,319.9	0.9%
Drugs and Medical Supplies	2,074.6	0.1%	25,126.2	1.7%	22,000.0	1.4%	24,896.0	1.4%	28,723.1	1.6%
Payment for Uniforms	0.0		2,500.0	0.2%	7,000.0	0.4%	7,921.5	0.4%	9,139.2	0.5%
203 National Civil Registration Authority	5,619.7	0.3%	2,604.8	0.2%	5,200.0	0.3%	5,884.5	0.3%	6,789.1	0.4%
205 Ministry of Internal Affairs	3,301.4	0.2%	2,923.3	0.2%	4,100.0	0.3%	4,639.7	0.3%	5,352.9	0.3%
Administrative and Operating Costs	3,301.4	0.2%	2,798.3	0.2%	3,500.0	0.2%	3,960.7	0.2%	4,569.6	0.2%
Office of the Chief Examiner	0.0	0.0%	125.0	0.0%	600.0	0.0%	679.0	0.0%	783.4	0.0%
206 Sierra Leone Police	169,375.5	9.5%	207,475.9	14.4%	165,960.0	10.3%	187,806.4	10.2%	216,676.6	11.8%
Administrative and Operating Costs	43,001.3	2.4%	76,998.9	5.4%	38,200.0	2.4%	43,228.5	2.4%	49,873.7	2.7%
o/w Family Support Unit		0.0%	4,150.0	0.3%	950.0	0.1%	1,075.1	0.1%	1,240.3	0.1%
o/w Fuel	18,264.0	1.0%	42,875.0	3.0%	35,000.0	2.2%	39,607.3	2.2%	45,695.8	2.5%
o/w Spares	5,199.9	0.3%	11,749.3	0.8%	3,000.0	0.2%	3,394.9	0.2%	3,916.8	0.2%
Rice for Officers and Other Ranks	58,971.8	3.3%	91,521.8	6.4%	89,760.0	5.6%	101,575.7	5.5%	117,190.2	6.4%
Security Hardware, Uniforms and Other Logistics	67,402.5	3.8%	38,955.2	2.7%	38,000.0	2.4%	43,002.2	2.3%	49,612.6	2.7%
o/w: Outstanding payment for Vehicles	10,566.8	0.6%	11,213.9	0.8%	6,150.0	0.4%	6,959.6	0.4%	8,029.4	0.4%
Procurement of Communication Equipment	32,720.6	1.8%	29,863.4	2.1%	10,000.0	0.6%	11,316.4	0.6%	13,056.0	0.7%

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207 Sierra Leone Correctional Services o/w: Inmates Welfare (Diets, Toiletries, Drugs etc) Uniforms and Regalia for Correctional Officers Rice for Officers and Other Ranks	92,763.1 72,659.5 10,928.7 9,174.8	5.2% 4.1% 0.6% 0.5%	139,028.3 125,943.2 3,994.5 9,090.6	9.7% 8.8% 0.3% 0.6%	80,400.0 62,000.0 4,900.0 13,500.0	5.0% 3.8% 0.3% 0.8%	90,983.6 70,161.5 5,545.0 15,277.1	5.0% 3.8% 0.3% 0.8%	104,969.8 80,946.9 6,397.4 17,625.5	5.7% 4.4% 0.3% 1.0%
208National Fire Authority Administrative and Operating Costs Improve Delivery of Fire Services o/w: Fire Engines	11,951.5 5,869.7 6,081.8 5,399.8	0.7% 0.3% 0.3% 0.3%	3,696.8 3,696.8 0.0 0.0	0.3% 0.3% 0.0% 0.0%	6,900.0 2,500.0 4,400.0 1,200.0	0.4% 0.2% 0.3% 0.1%	7,808.3 2,829.1 4,979.2 1,358.0	0.4% 0.2% 0.3% 0.1%	9,008.6 3,264.0 5,744.6 1,566.7	0.5% 0.2% 0.3% 0.1%
209Central Intelligence & Security Unit	14,000.0	0.8%	13,885.3	1.0%	13,000.0	0.8%	14,711.3	0.8%	16,972.7	0.9%
210Office of National Security Administrative and Operating Costs Coordination of the Security Sector	9,914.6 6,621.5 3,293.2	0.6% 0.4% 0.2%	12,804.3 7,979.2 4,825.1	0.9% 0.6% 0.3%	15,000.0 8,000.0 7,000.0	0.9% 0.5% 0.4%	16,974.5 9,053.1 7,921.5	0.9% 0.5% 0.4%	19,583.9 10,444.8 9,139.2	1.1% 0.6% 0.5%
211 Immigration Department Administrative and Operating Costs Manning of Various Border Immigration Posts	6,980.0 6,980.0 0.0	0.4% 0.4% 0.0%	3,667.0 2,489.0 1,178.0	0.3% 0.2% 0.1%	7,900.0 2,300.0 5,600.0	0.5% 0.1% 0.3%	8,939.9 2,602.8 6,337.2	0.5% 0.1% 0.3%	10,314.2 3,002.9 7,311.3	0.6% 0.2% 0.4%
212National Drugs Law Enforcement Agency	897.2	0.1%	398.0	0.0%	950.0	0.1%	1,075.1	0.1%	1,240.3	0.1%
213National Disaster Management Agency o/w National Emergency Relief Fund	0.0 0.0	0.0% 0.0%	7,006.2 0.0	0.5% 0.0%	15,000.0 10,000.0	0.9% 0.6%	16,974.5 11,316.4	0.9% 0.6%	19,583.9 13,056.0	1.1% 0.7%
214National Cybersecurity Coordination Centre	0.0	0.0%	0.0	0.0%	1,000.0	0.1%	1,131.6	0.1%	1,305.6	0.1%
3 SOCIAL SERVICES	336,656.3	23.3%	274,141.4	19.1%	319,080.0	19.3%	360,517.5	19.1%	415,937.2	22.1%
300 Ministry of Technical and Higher Education Administrative and Operating Costs Tertiary Education and Technical and Vocational Education and Training Grants-in-Aid Tertiary Education Commission Grants for Tertiary Entrance Application Forms Student's Loan Scheme Secretariat Technical/Vocational Education Science and Technology Committee Barefoot Solar Technicians Training Centre	61,156.8 4,477.4 55,276.8 9,761.0 3,210.8 0.0 0.0 42,305.1 1,350.3 52.2	4.2% 0.3% 3.8% 0.7% 0.2% 0.0% 0.0% 2.9% 0.1% 0.0%	20,455.9 2,637.8 17,390.9 8,475.5 475.7 0.0 5,787.3 2,652.4 0.0 427.2	1.4% 0.2% 1.2% 0.6% 0.0% 0.0% 0.4% 0.2% 0.0% 0.0%	37,580.0 13,300.0 22,900.0 5,600.0 6,000.0 0.0 0.0 11,300.0 380.0 1,000.0	2.3% 0.8% 1.4% 0.3% 0.4% 0.0% 0.0% 0.7% 0.0% 0.1%	42,526.9 15,050.8 25,914.5 6,337.2 6,789.8 0.0 0.0 12,787.5 430.0 1,131.6	2.3% 0.8% 1.4% 0.3% 0.4% 0.0% 0.0% 0.7% 0.0% 0.1%	49,064.3 17,364.4 29,898.1 7,311.3 7,833.6 0.0 0.0 14,753.2 496.1 1,305.6	2.7% 0.9% 1.6% 0.4% 0.4% 0.0% 0.0% 0.8% 0.0% 0.1%
301 Ministry of Basic and Secondary Education Administrative and Operating Costs Improving Access to and Quality Education of which: Sierra Leone Library Board Planning and Development Services Pre-primary and Primary Education of which: Grants to Physically Challenged Schools	29,815.7 9,516.6 20,299.1 0.0 0.0 1,078.0 1,078.0	2.1% 0.7% 1.4% 0.0% 0.0% 0.1% 0.1%	18,460.5 6,204.7 12,255.8 0.0 0.0 4,788.0 4,788.0	1.3% 0.4% 0.9% 0.0% 0.0% 0.3% 0.3%	34,900.0 5,600.0 29,300.0 320.0 4,700.0 5,000.0 2,200.0	2.2% 0.3% 1.8% 0.0% 0.3% 0.3% 0.1%	39,494.1 6,337.2 33,157.0 362.1 5,318.7 5,658.2 2,489.6	2.2% 0.3% 1.8% 0.0% 0.3% 0.3% 0.1%	45,565.3 7,311.3 38,253.9 417.8 6,136.3 6,528.0 2,872.3	2.5% 0.4% 2.1% 0.0% 0.3% 0.4% 0.2%

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302	Secondary Education of which: Grants in Aid to Government Boarding Schools	17,866.6	1.2%	7,467.8	0.5%	19,600.0	1.2%	22,180.1	1.2%	25,589.7	1.4%	
	of which: Free Quality Education Coordination Programme	0.0	0.0%	3,468.5	0.2%	13,800.0	0.9%	15,616.6	0.9%	18,017.2	1.0%	
	Inspectorate Division	17,866.6	1.2%	3,999.2	0.3%	5,400.0	0.3%	6,110.8	0.3%	7,050.2	0.4%	
	Non Formal Education	329.3	0.0%	0.0	0.0%	1,700.0	0.1%	1,923.8	0.1%	2,219.5	0.1%	
		1,025.3	0.1%	0.0	0.0%	1,300.0	0.1%	1,471.1	0.1%	1,697.3	0.1%	
	Ministry of Sports	2,294.9	0.2%	1,983.4	0.1%	4,000.0	0.2%	4,526.5	0.2%	5,222.4	0.3%	
	Administrative and Operating Costs	2,294.9	0.2%	1,983.4	0.1%	4,000.0	0.2%	4,526.5	0.2%	5,222.4	0.3%	
	Ministry of Tourism and Cultural Affairs	4,473.3	0.3%	1,294.8	0.1%	4,150.0	0.3%	4,696.3	0.3%	5,418.2	0.3%	
	Administrative and Operating Costs	4,321.6	0.3%	1,294.8	0.1%	1,100.0	0.1%	1,244.8	0.1%	1,436.2	0.1%	
	Promoting Local and International Tourism	151.6	0.0%	0.0	0.0%	3,050.0	0.2%	3,451.5	0.2%	3,982.1	0.2%	
303	Culture Division	68.3	0.0%	0.0	0.0%	1,100.0	0.1%	1,244.8	0.1%	1,436.2	0.1%	
	Tourism Division	83.3	0.0%	0.0	0.0%	1,950.0	0.1%	2,206.7	0.1%	2,545.9	0.1%	
	Formulate Ecotourism Development Plan	83.3	0.0%	0.0	0.0%	1,300.0	0.1%	1,471.1	0.1%	1,697.3	0.1%	
	Ministry of Health and Sanitation	80,991.6	5.6%	56,077.8	3.9%	67,300.0	4.2%	76,159.1	4.1%	87,866.6	4.8%	
	Administrative and Operating Costs	21,611.2	1.5%	25,586.8	1.8%	8,600.0	0.5%	9,732.1	0.5%	11,228.1	0.6%	
	Improving Access and Quality of Basic Health Services		15,919.1	1.1%	6,373.3	0.4%	27,100.0	1.7%	30,667.4	1.7%	35,381.6	
	Human Resources Management	3,458.4	0.2%	160.0	0.0%	5,100.0	0.3%	5,771.3	0.3%	6,658.5	0.4%	
	Primary Health Care Services	4,658.7	0.3%	1,000.0	0.1%	14,200.0	0.9%	16,069.2	0.9%	18,539.5	1.0%	
	of which: Malaria Prevention and Control STI/HIV/AIDS Prevention and Control Programme	4,785.0	0.3%	0.0	0.0%	6,800.0	0.4%	7,695.1	0.4%	8,878.0	0.5%	
	Tuberculosis and Leprosy Control Programme	(126.3)	0.0%	0.0	0.0%	3,600.0	0.2%	4,073.9	0.2%	4,700.1	0.3%	
304	Reproductive and Child Health Care Services	0.0	0.0%	1,000.0	0.1%	1,900.0	0.1%	2,150.1	0.1%	2,480.6	0.1%	
	National School Health Programme	7,802.0	0.5%	5,213.3	0.4%	7,800.0	0.5%	8,826.8	0.5%	10,183.6	0.6%	
	Immunization Programme/EPI	50.0	0.0%	30.0	0.0%	1,700.0	0.1%	1,923.8	0.1%	2,219.5	0.1%	
	Reproductive Health/Family Planning	4,806.2	0.3%	4,938.3	0.3%	5,500.0	0.3%	6,224.0	0.3%	7,180.8	0.4%	
	Secondary Health Care Services	2,945.8	0.2%	245.0	0.0%	600.0	0.0%	679.0	0.0%	783.4	0.0%	
	Tertiary Hospitals and Ambulance Services	14,571.3	1.0%	5,128.4	0.4%	1,000.0	0.1%	1,131.6	0.1%	1,305.6	0.1%	
	o/w Support to Ambulance Services	28,463.2	2.0%	18,667.4	1.3%	28,800.0	1.8%	32,591.1	1.8%	37,601.1	2.0%	
	Directorate of Hospitals and Laboratory	0.0	0.0%	8,552.4	0.6%	6,800.0	0.4%	7,695.1	0.4%	8,878.0	0.5%	
		426.8	0.0%	321.9	0.0%	1,800.0	0.1%	2,036.9	0.1%	2,350.1	0.1%	
	305	Ministry of Social Welfare	8,620.0	0.6%	9,167.3	0.6%	17,500.0	1.1%	19,803.6	1.1%	22,847.9	1.2%
Administrative and Operating Costs		2,589.0	0.2%	7,731.6	0.5%	7,800.0	0.5%	8,826.8	0.5%	10,183.6	0.6%	
o/w Pilgrimage		0.0	0.0%	5,313.8	0.4%	6,000.0	0.4%	6,789.8	0.4%	7,833.6	0.4%	
Social Protection Programmes		6,030.9	0.4%	1,435.7	0.1%	9,700.0	0.6%	10,976.9	0.6%	12,664.3	0.7%	
Grants to Welfare Institutions		1,144.5	0.1%	0.0	0.0%	2,300.0	0.1%	2,602.8	0.1%	3,002.9	0.2%	
Diets for Approved School & Remand Home		450.2	0.0%	240.6	0.0%	1,300.0	0.1%	1,471.1	0.1%	1,697.3	0.1%	
Social Development Activities		3,223.7	0.2%	0.0	0.0%	2,300.0	0.1%	2,602.8	0.1%	3,002.9	0.2%	
Programme for Disabled Persons - Disability Commission		1,133.7	0.1%	1,195.1	0.1%	2,800.0	0.2%	3,168.6	0.2%	3,655.7	0.2%	
Policy Development and Strategic Planning		78.9	0.0%	0.0	0.0%	1,000.0	0.1%	1,131.6	0.1%	1,305.6	0.1%	
306		Ministry of Lands, Housing and Country Planning of which Housing Division	4,997.9	0.3%	4,992.6	0.3%	3,800.0	0.2%	4,300.2	0.2%	4,961.3	0.3%
		58.5	0.0%	89.5	0.0%	420.0	0.0%	475.3	0.0%	548.3	0.0%	

ANNEX 3a: NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATION FOR FY2021 - 2025
In thousands of Leones

Details	FY2021 Actual Jan-Dec	% of Total Goods & Services	FY2022 Estimate Jan-Dec	% of Total Goods & Services	FY2023 Budget	% of Total Goods & Services	FY2024 Indicative Jan-Dec	% of Total Goods & Services	FY2025 Indicative Jan-Dec	% of Total Goods & Services
307 National Medical Supplies Agency Administrative and Operating Costs Procurement of Free Health Care Drugs Procurement of Drugs and Other Medical Supplies	53,268.7 1,034.7 52,234.0 0.0	3.7% 0.1% 3.6% 0.0%	56,917.6 1,156.0 32,511.7 23,249.9	4.0% 0.1% 2.3% 1.6%	65,100.0 2,600.0 45,500.0 17,000.0	4.0% 0.2% 2.8% 1.1%	73,104.4 2,942.3 50,924.4 19,237.8	4.0% 0.2% 2.8% 1.0%	84,342.2 3,394.5 58,752.5 22,195.1	4.6% 0.2% 3.2% 1.2%
308 National Commission for Social Action	2,200.0	0.2%	2,160.1	0.2%	3,100.0	0.2%	3,508.1	0.2%	4,047.3	0.2%
309 Dental and Medical Board	298.0	0.0%	157.1	0.0%	700.0	0.0%	792.1	0.0%	913.9	0.0%
310 Ministry of Youth Affairs Administrative and Operating Costs Coordination of Youth Policies and Programmes National Youth Commission	5,102.1 1,277.9 844.2 2,980.0	0.4% 0.1% 0.1% 0.2%	5,098.6 2,446.8 401.7 2,250.0	0.4% 0.2% 0.0% 0.2%	6,200.0 2,300.0 700.0 3,200.0	0.4% 0.1% 0.0% 0.2%	7,016.1 2,602.8 792.1 3,621.2	0.4% 0.1% 0.0% 0.2%	8,094.7 3,002.9 913.9 4,177.9	0.4% 0.2% 0.0% 0.2%
311 Health Service Commission	838.2	0.1%	2,730.2	0.2%	4,000.0	0.2%	4,526.5	0.2%	5,222.4	0.3%
312 Teaching Service Commission	2,516.0	0.2%	664.1	0.0%	3,500.0	0.2%	3,960.7	0.2%	4,569.6	0.2%
313 National Youth Service	5,314.6	0.4%	1,875.0	0.1%	3,000.0	0.2%	3,394.9	0.2%	3,916.8	0.2%
314 National HIV and AIDS Commission	1,748.6	0.1%	1,874.9	0.1%	2,500.0	0.2%	2,829.1	0.2%	3,264.0	0.2%
315 Teaching Hospitals Complex Administration	3,763.2	0.3%	3,042.7	0.2%	2,300.0	0.1%	2,602.8	0.1%	3,002.9	0.2%
316 Civil Service Training College	610.1	0.0%	512.4	0.0%	800.0	0.0%	905.3	0.0%	1,044.5	0.1%
317 Post Graduate College of Health Specialists	2,306.1	0.2%	2,065.2	0.1%	2,900.0	0.2%	3,281.7	0.2%	3,786.2	0.2%
318 Ministry of Environment Administrative, Operating and Environmental Safeguards Cost Forestry Conservation Division	1,678.0 1,604.5 73.4	0.1% 0.1% 0.0%	5,564.7 3,940.9 1,623.8	0.4% 0.3% 0.1%	4,150.0 1,650.0 2,500.0	0.3% 0.1% 0.2%	4,696.3 1,867.2 2,829.1	0.3% 0.1% 0.2%	5,418.2 2,154.2 3,264.0	0.3% 0.1% 0.2%
319 Ministry of Gender and Children's Affairs Gender and Children's Programmes Children's Commission	2,678.2 1,668.0 1,010.2	0.2% 0.1% 0.1%	3,773.5 2,510.8 1,262.8	0.3% 0.2% 0.1%	5,400.0 3,300.0 2,100.0	0.3% 0.2% 0.1%	6,110.8 3,734.4 2,376.4	0.3% 0.2% 0.1%	7,050.2 4,308.5 2,741.7	0.4% 0.2% 0.1%
320 National Sports Authority Administrative and Operating Costs Sports Programmes o/ w/ Contributions to Sporting Activities	58,844.4 1,638.1 57,206.3 57,206.3	4.1% 0.1% 4.0% 4.0%	70,609.0 1,808.7 68,800.3 68,800.3	4.9% 0.1% 4.8% 4.8%	33,200.0 3,200.0 30,000.0 30,000.0	2.1% 0.2% 1.9% 1.9%	37,570.3 3,621.2 33,949.1 33,949.1	2.0% 0.2% 1.8% 1.8%	43,345.8 4,177.9 39,167.9 39,167.9	2.4% 0.2% 2.1% 2.1%
321 Student's Loan Scheme Secretariat	0.0	0.0%	0.0	0.0%	4,000.0	0.2%	4,526.5	0.2%	5,222.4	0.3%
322 National Land Commission of Sierra Leone	0.0	0.0%	0.0	0.0%	4,000.0	0.2%	4,526.5	0.2%	5,222.4	0.3%
345 Pharmacy Board Services	3,140.2	0.2%	4,664.0	0.3%	5,000.0	0.3%	5,658.2	0.3%	6,528.0	0.4%
4 ECONOMIC SERVICES	152,480.4	10.5%	121,267.0	8.4%	219,790.0	13.6%	248,722.4	13.5%	286,956.8	15.6%

ANNEX 3a: NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATION FOR FY2021 - 2025
In thousands of Leones

Details	FY2021 Actual Jan-Dec	% of Total Goods & Services	FY2022 Estimate Jan-Dec	% of Total Goods & Services	FY2023 Budget Jan-Dec	% of Total Goods & Services	FY2024 Indicative Jan-Dec	% of Total Goods & Services	FY2025 Indicative Jan-Dec	% of Total Goods & Services
401Ministry of Agriculture and Food Security Administrative and Operating Costs o/w: Support to Seed Multiplication Programme o/w: National Agricultural Training Centre Increasing Agricultural Productivity and Value Add Production of Export/Cash Crops o/w: Rehabilitation of Existing Plantations Food Security Division (Office of the Chief Agriculture Officer) Procurement of Agricultural Tools and Equipment Procurement and Distribution of Agricultural Processing Equipment Agricultural Engineering/Land and Water Dev't Division o/w: Rehabilitation of Inland Valley Swamps Agricultural Extension Services Planning, Evaluation, Monitoring and Statistics Division (PEMSD) o/w: Collection and Analysis of Agricultural Statistics Livestock Division Procurement of Animal Vaccines	24,340.9 17,942.6 2,623.0 250.0 2,765.0 658.1 658.1 912.3 912.3 0.0 1,194.6 1,800.9 2,751.7 654.5 654.5 227.0 227.0	1.7% 1.2% 0.2% 0.0% 0.2% 0.0% 0.0% 0.1% 0.1% 0.0% 0.1% 0.1% 0.2% 0.0% 0.0% 0.0% 0.0%	23,152.4 4,427.0 1,500.0 0.0 14,800.7 1,519.4 357.8 12,679.3 12,679.3 0.0 602.0 350.0 3,697.6 0.0 0.0 227.0 227.0	1.6% 0.3% 0.1% 0.0% 1.0% 0.1% 0.0% 0.9% 0.9% 0.0% 0.0% 0.0% 0.3% 0.0% 0.0% 0.0% 0.0%	39,200.0 7,900.0 3,500.0 0.0 23,500.0 3,700.0 2,200.0 15,100.0 6,550.0 6,100.0 4,700.0 3,800.0 3,400.0 2,300.0 1,350.0 2,100.0 2,100.0	2.4% 0.5% 0.2% 0.0% 1.5% 0.2% 0.1% 0.9% 0.4% 0.4% 0.3% 0.2% 0.2% 0.1% 0.1% 0.1% 0.1%	44,360.2 8,939.9 3,960.7 0.0 26,593.5 4,187.1 2,489.6 17,087.7 7,412.2 6,903.0 5,318.7 4,300.2 3,847.6 2,602.8 1,527.7 2,376.4 2,376.4	2.4% 0.5% 0.2% 0.0% 1.4% 0.2% 0.1% 0.9% 0.4% 0.4% 0.3% 0.2% 0.2% 0.1% 0.1% 0.1% 0.1%	51,179.3 10,314.2 4,569.6 0.0 30,681.5 4,830.7 2,872.3 19,714.5 8,551.6 7,964.1 6,136.3 4,961.3 4,439.0 3,002.9 1,762.6 2,741.7 2,741.7	2.8% 0.6% 0.2% 0.0% 1.7% 0.3% 0.2% 1.1% 0.5% 0.4% 0.3% 0.3% 0.2% 0.2% 0.1% 0.1% 0.1%
402Ministry of Fisheries and Marine Resources Administrative and Operating Costs Marine Artisanal Fisheries Promote Fish Export Activities Fish Quality Assurance Competent Authority	5,586.6 2,520.1 3,066.6 0.0 0.0 0.0	0.4% 0.2% 0.2% 0.0% 0.0% 0.0%	6,672.4 3,662.6 2,589.9 420.0 420.0 0.0	0.5% 0.3% 0.2% 0.0% 0.0% 0.0%	17,900.0 2,600.0 11,000.0 4,300.0 1,350.0 2,600.0	1.1% 0.2% 0.7% 0.3% 0.1% 0.2%	20,256.3 2,942.3 12,448.0 4,866.0 1,527.7 2,942.3	1.1% 0.2% 0.7% 0.3% 0.1% 0.2%	23,370.2 3,394.5 14,361.5 5,614.1 1,762.6 3,394.5	1.3% 0.2% 0.8% 0.3% 0.1% 0.2%
403Ministry of Mines and Mineral Resources Administrative and Operating Costs Mines Division Review the legal framework for mines and minerals Support to the National Minerals Agency Support to Artisanal Miners and Small Scale Mining Entrepreneurs	767.0 767.0 0.0 0.0 0.0 0.0	0.1% 0.1% 0.0% 0.0% 0.0% 0.0%	1,135.5 1,135.5 0.0 0.0 0.0 0.0	0.1% 0.1% 0.0% 0.0% 0.0% 0.0%	5,020.0 1,200.0 3,820.0 300.0 2,400.0 950.0	0.3% 0.1% 0.2% 0.0% 0.1% 0.1%	5,680.8 1,358.0 4,322.9 339.5 2,715.9 1,075.1	0.3% 0.1% 0.2% 0.0% 0.1% 0.1%	6,554.1 1,566.7 4,987.4 391.7 3,133.4 1,240.3	0.4% 0.1% 0.3% 0.0% 0.2% 0.1%
404Ministry of Transport and Aviation Administrative and Operating Costs Procurement of Government Vehicles Directorate of Transport (TIDU) Sierra Leone Aircraft Accident & Incident Investigation Bureau	52,995.2 1,271.5 51,264.6 459.0 0.0	3.7% 0.1% 3.5% 0.0% 0.0%	11,325.3 1,065.9 9,267.6 591.8 400.0	0.8% 0.1% 0.6% 0.0% 0.0%	50,000.0 3,000.0 45,000.0 1,000.0 1,000.0	3.1% 0.2% 2.8% 0.1% 0.1%	56,581.8 3,994.9 50,923.6 1,131.6 1,131.6	3.1% 0.2% 2.8% 0.1% 0.1%	65,279.8 3,916.8 58,751.8 1,305.6 1,305.6	3.6% 0.2% 3.2% 0.1% 0.1%
405 Ministry of Tourism and Cultural Affairs National Tourist Board o/w Development and Implementation of Tourism Marketing Strategy Monuments and Relics Commission National and Railway Museums	6,570.8 4,529.8 4,529.8 2,041.0 0.0	0.5% 0.3% 0.3% 0.1% 0.0%	4,749.5 2,601.1 865.3 2,148.4 0.0	0.3% 0.2% 0.1% 0.1% 0.0%	10,100.0 5,400.0 2,000.0 3,000.0 1,700.0	0.6% 0.3% 0.1% 0.2% 0.1%	11,429.5 6,110.8 2,263.3 3,394.9 1,923.8	0.6% 0.3% 0.1% 0.2% 0.1%	13,186.5 7,050.2 2,611.2 3,916.8 2,219.5	0.7% 0.4% 0.1% 0.2% 0.1%

ANNEX 3a: NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATION FOR FY2021 - 2025
In thousands of Leones

Details	FY2021 Actual Jan-Dec	% of Total Goods & Services	FY2022 Estimate Jan-Dec	% of Total Goods & Services	FY2023 Budget Jan-Dec	% of Total Goods & Services	FY2024 Indicative Jan-Dec	% of Total Goods & Services	FY2025 Indicative Jan-Dec	% of Total Goods & Services
406Ministry of Energy Administrative and Operating Expenses o/w Bumbuna Watershed Unit	2,962.2 2,962.2 506.0	0.2% 0.2% 0.0%	1,884.4 1,884.4 631.4	0.1% 0.1% 0.0%	4,300.0 4,300.0 1,100.0	0.3% 0.3% 0.1%	4,866.0 4,866.0 1,244.8	0.3% 0.3% 0.1%	5,614.1 5,614.1 1,436.2	0.3% 0.3% 0.1%
407Ministry of Labour and Social Security Administrative and Operating Costs Strengthening the legal and Institutional Framework for Labour Administration Social Protection Programmes	3,299.3 3,228.9 70.4 0.0	0.2% 0.2% 0.0% 0.0%	6,627.5 2,128.2 4,499.3 0.0	0.5% 0.1% 0.3% 0.0%	9,600.0 3,000.0 4,600.0 2,000.0	0.6% 0.2% 0.3% 0.1%	10,863.7 3,394.9 5,205.5 2,263.3	0.6% 0.2% 0.3% 0.2%	12,533.7 3,916.8 6,005.7 2,611.2	0.7% 0.2% 0.3% 0.1%
408Ministry of Works and Public Assets Administrative and Operating Costs Architectural, Design, Construction and Maint. Div. of which: Repairs and Maintenance of Government Buildings Civil Engineering Works Division Mechanical Division Public Assets Division of which: Rent and Rates Works Project Implementation and Monitoring Unit	17,123.1 1,159.4 1,361.0 1,361.0 0.0 146.5 14,273.6 14,273.6 182.5	1.2% 0.1% 0.1% 0.1% 0.0% 0.0% 1.0% 1.0% 0.0%	22,584.2 1,806.3 3,154.7 3,154.7 362.6 375.9 16,631.7 16,513.9 252.8	1.6% 0.1% 0.2% 0.2% 0.0% 0.0% 1.2% 1.1% 0.0%	15,830.0 2,800.0 5,800.0 5,600.0 650.0 600.0 5,400.0 4,800.0 580.0	1.0% 0.2% 0.4% 0.3% 0.0% 0.0% 0.3% 0.3% 0.0%	17,913.8 3,168.6 6,563.5 6,337.2 735.6 679.0 6,110.8 5,431.9 656.3	1.0% 0.2% 0.4% 0.3% 0.0% 0.0% 0.3% 0.3% 0.0%	20,667.6 3,655.7 7,572.5 7,311.3 848.6 783.4 7,050.2 6,266.9 757.2	1.1% 0.2% 0.4% 0.4% 0.0% 0.0% 0.4% 0.3% 0.0%
409Ministry of Trade and Industry Administrative and Operating Costs Export Development Sierra Leone Standards Bureau S/Leone Investment and Export Promotion Agency Department of Co-operatives Support to Sierra Leone Produce Marketing Co Produce Monitoring Board Sierra Leone Business Forum Coordination of Doing Business Reforms Unit Industrial Planning and Development Consumer Protection Commission	13,614.0 2,348.2 11,265.8 3,147.2 4,703.0 432.6 696.2 2,227.0 0.0 0.0 59.8	0.9% 0.2% 0.8% 0.2% 0.3% 0.0% 0.0% 0.2% 0.0% 0.0% 0.0%	14,793.7 2,995.0 11,798.7 3,000.0 5,600.0 254.8 1,101.0 1,640.0 62.5 90.5 50.0	1.0% 0.2% 0.8% 0.2% 0.4% 0.0% 0.1% 0.1% 0.0% 0.0% 0.0%	14,440.0 3,000.0 11,440.0 4,300.0 0.0 1,200.0 1,000.0 3,200.0 290.0 400.0 250.0 800.0	0.9% 0.2% 0.7% 0.3% 0.0% 0.1% 0.1% 0.2% 0.0% 0.0% 0.0% 0.0%	16,340.8 3,394.9 12,945.9 4,866.0 0.0 1,358.0 1,131.6 3,621.2 328.2 452.7 282.9 905.3	0.9% 0.2% 0.7% 0.3% 0.0% 0.1% 0.1% 0.2% 0.0% 0.0% 0.0% 0.0%	18,852.8 3,916.8 14,936.0 5,614.1 0.0 1,566.7 1,305.6 4,177.9 378.6 522.2 326.4 1,044.5	1.0% 0.2% 0.8% 0.3% 0.0% 0.1% 0.1% 0.2% 0.0% 0.0% 0.0% 0.1%
410National Protected Area Authority o/w: Conservation Trust Fund Agency	2,955.3 1,564.6	0.2% 0.1%	2,486.5 1,105.2	0.2% 0.1%	5,100.0 1,700.0	0.3% 0.1%	5,771.3 1,923.8	0.3% 0.1%	6,658.5 2,219.5	0.4% 0.1%
413Sierra Leone Electricity and Water Regulatory Commission	0.0	0.0%	238.6	0.0%	1,200.0	0.1%	1,358.0	0.1%	1,566.7	0.1%
414 Ministry of Water Resources Administrative and Operating Costs Water Directorate o/w: Grants to SALWACO Water Resources Management Unit National Water Resources Management Agency	10,337.7 2,480.0 4,743.5 4,743.5 2,274.9 839.3	0.7% 0.2% 0.3% 0.3% 0.2% 0.1%	12,395.9 1,724.6 7,388.0 5,758.9 455.2 2,828.0	0.9% 0.1% 0.5% 0.4% 0.0% 0.2%	17,200.0 2,500.0 10,500.0 8,800.0 400.0 3,800.0	1.1% 0.2% 0.6% 0.5% 0.0% 0.2%	19,464.2 3,829.1 11,882.2 9,958.4 452.7 4,300.2	1.1% 0.2% 0.6% 0.5% 0.0% 0.2%	22,456.2 3,264.0 13,708.7 11,489.2 522.2 4,961.3	1.2% 0.2% 0.7% 0.6% 0.0% 0.3%
417Nuclear Safety and Radiation Protection Authority	2,232.6	0.2%	2,250.0	0.2%	4,500.0	0.3%	5,092.4	0.3%	5,875.2	0.3%

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418Sierra Leone Agricultural Research Institute (SLARI)	985.8	0.1%	2,939.2	0.2%	4,800.0	0.3%	5,431.9	0.3%	6,266.9	0.3%
419Local Content Agency	2,622.9	0.2%	2,250.0	0.2%	3,200.0	0.2%	3,621.2	0.2%	4,177.9	0.2%
421 Small and Medium Enterprises Development Agency (SMEDA)	1,665.7	0.1%	1,253.5	0.1%	1,900.0	0.1%	2,150.1	0.1%	2,480.6	0.1%
422Sierra Leone Meteorological Agency	1,276.0	0.1%	1,227.0	0.1%	2,000.0	0.1%	2,263.3	0.1%	2,611.2	0.1%
426Sierra Leone Seed Certification Agency	1,742.8	0.1%	1,875.0	0.1%	1,750.0	0.1%	1,980.4	0.1%	2,284.8	0.1%
427National Fertilizer Regulatory Agency	1,402.6	0.1%	375.0	0.0%	1,650.0	0.1%	1,867.2	0.1%	2,154.2	0.1%
428National Investment Board	0.0	0.0%	1,051.4	0.1%	10,100.0	0.6%	11,429.5	0.6%	13,186.5	0.7%
Administrative and Operating Costs	0.0	0.0%	1,051.4	0.1%	1,600.0	0.1%	1,810.6	0.1%	2,089.0	0.1%
Investment Promotion	0.0	0.0%	0.0	0.0%	8,500.0	0.5%	9,618.9	0.5%	11,097.6	0.6%
Sierra Leone Investment and Export Promotion Agency	0.0	0.0%	0.0	0.0%	5,200.0	0.3%	5,884.5	0.3%	6,789.1	0.4%
Corporate Affairs Commission	0.0	0.0%	0.0	0.0%	1,500.0	0.1%	1,697.5	0.1%	1,958.4	0.1%
Public Private Partnership Unit	0.0	0.0%	0.0	0.0%	1,800.0	0.1%	2,036.9	0.1%	2,350.1	0.1%
6 CONTINGENCY EXPENDITURE	84,798.0	4.7%	20,965.3	1.5%	19,000.0	1.2%	30,000.0	1.6%	30,000.0	1.6%
Contingency Fund	37,678.4	2.1%	1,500.0	0.1%	10,200.0	0.6%	11,654.0	0.6%	11,654.0	0.6%
Special Presidential Warrants	29,369.3	1.6%	19,216.2	1.3%	4,800.0	0.3%	7,381.4	0.4%	7,381.4	0.4%
Unallocated Expenditures	17,750.3	1.0%	249.1	0.0%	4,000.0	0.2%	10,964.5	0.6%	10,964.5	0.6%
Total Goods and Services and Contingency Provisions	1,791,242.8	100.0%	1,438,180.7	100.0%	1,615,549.0	100.0%	1,836,714.2	100.0%	2,114,447.5	100.0%
Goods & Services	1,706,444.8	95.3%	1,417,215.4	98.5%	1,596,549.0	98.8%	1,806,714.2	98.4%	2,084,447.5	98.6%
Social and Economic	489,136.7	27.3%	395,408.5	27.5%	538,870.0	33.4%	609,239.9	33.2%	702,894.0	33.2%
o/w Free Education Programme	18,944.6	1.1%	12,255.8	0.9%	24,600.0	1.5%	27,838.3	1.5%	32,117.6	1.5%
General and Others	766,579.3	42.8%	520,964.8	36.2%	655,319.0	40.6%	742,149.0	40.4%	856,234.3	40.5%
Statistics - Sierra Leone	8,200.0	0.5%	4,500.0	0.3%	7,000.0	0.4%	7,921.5	0.4%	9,139.2	0.4%
Defence Expenditure	188,590.1	10.5%	154,338.0	10.7%	156,000.0	9.7%	176,535.3	9.6%	203,672.8	9.6%
Police	169,375.5	9.5%	207,475.9	14.4%	165,960.0	10.3%	187,806.4	10.2%	216,676.6	10.2%
Correctional Services	92,763.1	5.2%	139,028.3	9.7%	80,400.0	5.0%	90,983.6	5.0%	104,969.8	5.0%
Contingency Expenditure	84,798.0	4.7%	20,965.3	1.5%	19,000.0	1.2%	30,000.0	1.6%	30,000.0	1.4%

ANNEX 3b: NON SALARY, NON INTEREST RECURRENT (SUBSIDIES AND TRANSFERS) BUDGETARY ALLOCATION FOR FY2021 - 2025

In thousands of Leones

Particulars	FY2021 Actual Jan-Dec	% of Total Goods & Transfers	FY2022 Estimate Jan-Dec	% of Total Subsidies & Transfers	FY2023 Budget Jan-Dec	% of Total Subsidies & Transfers	FY2024 Indicative Jan-Dec	% of Total Subsidies & Transfers	FY2025 Indicative Jan-Dec	% of Total Subsidies & Transfers
1 GENERAL SERVICES	234,370.5	14.0%	382,731.8	19.1%	641,166.0	31.6%	360,153.4	18.8%	450,077.6	18.8%
130 National Revenue Authority (NRA)	188,360.1	11.2%	192,212.5	9.6%	246,166.0	12.1%	230,486.7	12.0%	288,035.3	12.0%
134 Electoral Commission Sierra Leone (ECSL)	46,010.5	2.7%	190,519.3	9.5%	395,000.0	19.4%	129,666.7	6.8%	162,042.3	6.8%
Domestic				0.0%	349,520.0	17.2%	129,666.7	6.8%	162,042.3	6.8%
Foreign				0.0%	45,480.0	2.2%	0.0	0.0%	0.0	0.0%
3 SOCIAL SERVICES	103,301.2	6.2%	61,150.4	3.0%	100,000.0	4.9%	94,319.8	4.9%	117,869.9	4.9%
300 Ministry of Technical and Higher Education	103,301.2	6.2%	61,150.4	3.0%	100,000.0	4.9%	94,319.8	4.9%	117,869.9	4.9%
Grants to Tertiary Institutions	103,301.2	6.2%	61,150.4	3.0%	100,000.0	4.9%	94,319.8	4.9%	117,869.9	4.9%
Grants to Tertiary Education	103,301.2	6.2%	61,150.4	3.0%	100,000.0	4.9%	94,319.8	4.9%	117,869.9	4.9%
4 ECONOMIC SERVICES	913,533.5	54.5%	1,363,233.7	68.0%	1,175,149.0	57.8%	1,352,997.2	70.6%	1,690,779.7	70.6%
406 Ministry of Energy	323,149.6	19.3%	722,285.8	36.0%	336,000.0	16.5%	516,914.7	27.0%	645,979.5	27.0%
Energy Subsidies(Incl. Fuel)	323,149.6	19.3%	722,285.8	36.0%	336,000.0	16.5%	516,914.7	27.0%	645,979.5	27.0%
Energy Subsidies for IPPs (Karpower & CLSG)	322,499.6	19.2%	722,285.8	36.0%	336,000.0	16.5%	516,914.7	27.0%	645,979.5	27.0%
411 Road Maintenance Fund	210,513.6	12.6%	169,814.2	8.5%	197,938.0	9.7%	186,694.8	9.7%	233,309.3	9.7%
Road Maintenance Fund Administration	0.0	0.0%	0.0	0.0%	19,794.0	1.0%	18,669.7	1.0%	23,331.2	1.0%
Sierra Leone Roads Authority	0.0	0.0%	0.0	0.0%	39,588.0	1.9%	37,339.3	1.9%	46,662.3	1.9%
Road Maintenance Activities	210,513.6	12.6%	169,814.2	8.5%	138,556.0	6.8%	130,685.8	6.8%	163,315.8	6.8%
412 National Telecommunications Commission (NATCOM)	113,766.0	6.8%	185,716.1	9.3%	265,595.0	13.1%	295,107.4	15.4%	368,790.7	15.4%
415 Sierra Leone Maritime Administration (SLMA)	57,591.9	3.4%	57,544.4	2.9%	45,269.0	2.2%	42,697.6	2.2%	53,358.5	2.2%
416 Civil Aviation Authority	30,861.4	1.8%	64,051.4	3.2%	54,406.0	2.7%	51,315.7	2.7%	64,128.3	2.7%
420 Sierra Leone Environment Protection Agency (SLEPA) 34,560.8	2.1%	40,821.2	2.0%	39,215.0	1.9%	36,987.5	1.9%	46,222.7	1.9%	
423 Sierra Leone Petroleum Regulation Agency	28,364.7	1.7%	21,461.4	1.1%	15,520.0	0.8%	14,638.4	0.8%	18,293.4	0.8%
424 Sierra Leone Petroleum Directorate	24,109.9	1.4%	37,420.3	1.9%	9,585.0	0.5%	9,040.6	0.5%	11,297.8	0.5%
425 Sierra Leone Road Safety Authority	90,615.7	5.4%	64,118.9	3.2%	54,792.0	2.7%	51,679.7	2.7%	64,583.3	2.7%
430 Cargo Tracking Fees Transfers to SLPA	0.0	0.0%	0.0	0.0%	156,829.0	7.7%	147,920.9	7.7%	184,816.2	7.7%
6 CONTINGENCY EXPENDITURE	310,497.0	18.5%	85,000.0	4.2%	0.0	0.0%	0.0	0.0%	0.0	0.0%
614 Transfers to NaCOVERC	310,497.0	18.5%	85,000.0	4.2%	0.0	0.0%	0.0	0.0%	0.0	0.0%
615 Others	0.0	0.0%	61,210.4	3.1%	0.0	0.0%	0.0	0.0%	0.0	0.0%

ANNEX 3b: NON SALARY, NON INTEREST RECURRENT (SUBSIDIES AND TRANSFERS) BUDGETARY ALLOCATION FOR FY2021 - 2025
In thousands of Leones

Particulars	FY2021 Actual Jan-Dec	% of Total Goods & Transfers	FY2022 Estimate Jan-Dec	% of Total Subsidies & Transfers	FY2023 Budget Jan-Dec	% of Total Subsidies & Transfers	FY2024 Indicative Jan-Dec	% of Total Subsidies & Transfers	FY2025 Indicative Jan-Dec	% of Total Subsidies & Transfers
7 TRANSFERS TO LOCAL COUNCILS	98,985.3	7.7%	113,697.6	5.6%	115,252.0	5.7%	108,705.5	5.4%	135,846.4	6.7%
Grants for General Administrative Expenses	24,621.7	1.5%	14,000.0	0.7%	7,887.0	0.4%	7,439.0	0.4%	9,295.4	0.4%
Local Government Grants	24,621.7	1.5%	14,000.0	0.7%	7,887.0	0.4%	7,439.0	0.4%	9,295.4	0.4%
Grants for Devolved Functions	74,363.6	4.4%	99,697.6	5.0%	107,365.0	5.3%	101,266.5	5.0%	126,551.0	5.3%
Sensitisation on Fire Prevention Services	975.2	0.1%	1,500.5	0.1%	1,069.0	0.1%	1,008.3	0.0%	1,260.0	0.1%
Education Services	27,520.0	1.6%	19,608.1	1.0%	17,068.0	0.8%	16,098.5	0.8%	20,118.0	0.8%
Administration	0.0	0.0%	1,259.7	0.1%	3,169.0	0.2%	2,989.0	0.1%	3,735.3	0.2%
Pre-primary and Primary Education	24,400.0	1.5%	4,700.0	0.2%	0.0	0.0%	0.0	0.0%	0.0	0.0%
Secondary Education	0.0	0.0%	0.0	0.0%	5,762.0	0.3%	5,434.7	0.3%	6,791.7	0.3%
<i>of which: Science Equipment</i>	0.0	0.0%	0.0	0.0%	2,248.0	0.1%	2,120.3	0.1%	2,649.7	0.1%
Government Libraries	1,980.0	0.1%	2,500.0	0.1%	2,498.0	0.1%	2,356.1	0.1%	2,944.4	0.1%
Education Development	1,140.0	0.1%	11,148.4	0.6%	5,639.0	0.3%	5,318.7	0.3%	6,646.7	0.3%
Youth and Sports Services	2,925.0	0.2%	5,500.0	0.3%	3,162.0	0.2%	2,982.4	0.1%	3,727.0	0.2%
Sports Equipment	1,625.0	0.1%	2,500.0	0.1%	1,847.0	0.1%	1,742.1	0.1%	2,177.1	0.1%
Youth Division	1,300.0	0.1%	3,000.0	0.1%	1,315.0	0.1%	1,240.3	0.1%	1,550.0	0.1%
Solid Waste Management Services	715.0	0.0%	2,000.0	0.1%	11,912.0	0.6%	11,235.4	0.6%	14,040.7	0.6%
Monthly Cleaning	0.0	0.0%	0.0	0.0%	24,895.0	1.2%	23,480.9	1.2%	29,343.7	1.2%
Health Care Services	25,837.6	1.5%	42,188.9	2.1%	28,416.0	1.4%	26,801.9	1.3%	33,493.9	1.4%
District Peripheral Health Care Services (PHCs)	13,230.6	0.8%	21,375.8	1.1%	19,413.0	1.0%	18,310.3	0.9%	22,882.1	1.0%
Secondary Health Services (District Hospitals except, Bo, Kenema & Makeni)	12,607.1	0.8%	20,813.1	1.0%	9,002.0	0.4%	8,490.7	0.4%	10,610.6	0.4%
Social Welfare, Gender and Children's Affairs	4,550.4	0.3%	7,500.2	0.4%	4,705.0	0.2%	4,437.7	0.2%	5,545.8	0.2%
Social Welfare Division	2,275.4	0.1%	4,000.2	0.2%	2,105.0	0.1%	1,985.4	0.1%	2,481.2	0.1%
Gender and Children's Affairs Division	2,275.0	0.1%	3,500.0	0.2%	2,600.0	0.1%	2,452.3	0.1%	3,064.6	0.1%
Agriculture and Food Security Services	8,060.3	0.5%	13,120.0	0.7%	11,917.0	0.6%	11,240.1	0.6%	14,046.6	0.6%
Fisheries and Marine Resources	780.0	0.0%	1,500.0	0.1%	883.0	0.0%	832.8	0.0%	1,040.8	0.0%
Water services	3,000.0	0.2%	6,779.9	0.3%	3,338.0	0.2%	3,148.4	0.2%	3,934.5	0.2%
Rural Water Services	3,000.0	0.2%	6,779.9	0.3%	3,338.0	0.2%	3,148.4	0.2%	3,934.5	0.2%
Total Subsidies and Transfers Provisions	1,675,327.6	100.0%	2,005,813.4	100.0%	2,031,567.0	100.0%	1,916,175.9	100.0%	2,394,573.6	100.0%
Transfers to Local Councils	98,985.3	5.9%	113,697.6	5.7%	115,252.0	5.7%	108,705.5	5.7%	135,846.4	5.7%
Grants for Admin. Expenses	24,621.7	1.5%	14,000.0	0.7%	7,887.0	0.4%	7,439.0	0.4%	9,295.4	0.4%
Grants for Devolved Functions	74,363.6	4.4%	99,697.6	5.0%	107,365.0	5.3%	101,266.5	5.3%	126,551.0	5.3%
<i>o/w Free Education Programme</i>	24,400.0	1.5%	4,150.0	0.2%	5,762.0	0.3%	5,434.7	0.3%	6,791.7	0.3%
Grants to Tertiary Educational Institutions	103,301.2	6.2%	61,000.0	3.0%	100,000.0	4.9%	94,319.8	4.9%	117,869.9	4.9%
Transfer to Road Maintenance Fund	210,513.6	12.6%	169,814.2	8.5%	197,938.0	9.7%	186,694.8	9.7%	233,309.3	9.7%
Transfers to TSA Agencies	379,870.3	22.7%	471,133.7	23.5%	641,211.0	31.6%	649,387.8	33.9%	811,490.9	33.9%
Transfers to NaCOVERC	310,497.0	18.5%	85,000.0	4.2%	0.0	0.0%	0.0	0.0%	0.0	0.0%
National Revenue Authority	188,360.1	11.2%	192,212.5	9.6%	246,166.0	12.1%	230,486.7	12.0%	288,035.3	12.0%
Energy Subsidies(Incl. Fuel)	337,789.8	20.2%	722,285.8	36.0%	336,000.0	16.5%	516,914.7	27.0%	645,979.5	27.0%
<i>Energy Subsidies for IPPs</i>	322,499.6	19.2%	722,285.8	36.0%	336,000.0	16.5%	516,914.7	27.0%	645,979.5	27.0%
<i>Other SOEs Loans and Structural Interventions</i>	15,290.2	0.9%	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%
Elections and Democratisation	46,010.5	2.7%	190,519.3	9.5%	395,000.0	19.4%	129,666.7	6.8%	162,042.3	6.8%
Domestic	46,010.5	2.7%	0.0	0.0%	349,520.0	17.2%	129,666.7	6.8%	162,042.3	6.8%
Foreign	0.0	0.0%	0.0	0.0%	45,480.0	2.2%	0.0	0.0%	0.0	0.0%

ANNEX 3c- NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES FOR FY 2023 - 2025

In thousands of Leones

Particulars	FY2023 Budget	% of Total Non Int/Sal Recurr Exp	FY2024 Indicative	% of Total Non Int/Sal Recurr Exp	FY2025 Indicative	% of Total Non Int/Sal Recurr Exp
CLUSTER 1 EDUCATION FOR DEVELOPMENT	197,848.0	5.4%	201,832.0	5.4%	243,453.9	5.4%
1.1 DELIVERING FREE QUALITY EDUCATION	59,468.0	1.6%	64,079.9	1.7%	75,475.3	1.7%
301 Ministry of Basic and Secondary Education	34,900.0	1.0%	39,494.1	1.1%	45,565.3	1.0%
312 Teaching Service Commission	3,500.0	0.1%	3,960.7	0.1%	4,569.6	0.1%
321 Student's Loan Scheme Secretariat	4,000.0	0.1%	4,526.5	0.1%	5,222.4	0.1%
701 Devolved Function - Education Services	17,068.0	0.5%	16,098.5	0.4%	20,118.0	0.4%
1.2 STRENGTHENING TECHNICAL AND HIGHER EDUCATION	138,380.0	3.8%	137,752.1	3.7%	167,978.6	3.7%
300 Ministry of Technical and Higher Education	137,580.0	3.8%	136,846.7	3.6%	166,934.2	3.7%
316 Civil Service Training College	800.0	0.0%	905.3	0.0%	1,044.5	0.0%
CLUSTER 2 OTHER HUMAN DEVELOPMENT	315,323.0	8.6%	342,750.6	9.1%	401,930.7	8.9%
2.1 HEALTHCARE IMPROVEMENT	178,216.0	4.9%	195,756.0	5.2%	228,420.0	5.1%
304 Ministry of Health and Sanitation	67,300.0	1.8%	76,159.1	2.0%	87,866.6	1.9%
307 National Medical Supplies Agency	65,100.0	1.8%	73,104.4	1.9%	84,342.2	1.9%
309 Dental and Medical Board	700.0	0.0%	792.1	0.0%	913.9	0.0%
311 Health Service Commission	4,000.0	0.1%	4,526.5	0.1%	5,222.4	0.1%
314 National HIV and AIDS Commission	2,500.0	0.1%	2,829.1	0.1%	3,264.0	0.1%
315 Teaching Hospitals Complex Administration	2,300.0	0.1%	2,602.8	0.1%	3,002.9	0.1%
317 Post Graduate College of Health Specialists	2,900.0	0.1%	3,281.7	0.1%	3,786.2	0.1%
345 Pharmacy Board Services	5,000.0	0.1%	5,658.2	0.2%	6,528.0	0.1%
701 Devolved Function - Health Care Services	28,416.0	0.8%	26,801.9	0.7%	33,493.9	0.7%

ANNEX 3c- NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES FOR FY 2023 - 2025

In thousands of Leones

Particulars	FY2023 Budget	% of Total Non Int/Sal Recurr Exp	FY2024 Indicative	% of Total Non Int/Sal Recurr Exp	FY2025 Indicative	% of Total Non Int/Sal Recurr Exp
2.2 IMPROVING WATER SANITATION	57,345.0	1.6%	57,328.8	1.5%	69,775.1	1.5%
414 Ministry of Water Resources	17,200.0	0.5%	19,464.2	0.5%	22,456.2	0.5%
701 Devolved Function - Solid Waste Management Services	36,807.0	1.0%	34,716.3	0.9%	43,384.4	1.0%
701 Devolved Function - Rural Water Services	3,338.0	0.1%	3,148.4	0.1%	3,934.5	0.1%
2.3 EMPLOYMENT, YOUTH EMPOWERMENT AND MIGRATION	59,162.0	1.6%	66,354.0	1.8%	76,840.4	1.7%
302 Ministry of Sports	4,000.0	0.1%	4,526.5	0.1%	5,222.4	0.1%
320 National Sports Authority	33,200.0	0.9%	37,570.3	1.0%	43,345.8	1.0%
310 Ministry of Youth Affairs	3,000.0	0.1%	3,394.9	0.1%	3,916.8	0.1%
310 National Youth Commission	3,200.0	0.1%	3,621.2	0.1%	4,177.9	0.1%
313 National Youth Service	3,000.0	0.1%	3,394.9	0.1%	3,916.8	0.1%
407 Ministry of Labour and Social Security	9,600.0	0.3%	10,863.7	0.3%	12,533.7	0.3%
701 Devolved Function - Youth and Sports Services	3,162.0	0.1%	2,982.4	0.1%	3,727.0	0.1%
2.4 SOCIAL PROTECTION	12,800.0	0.4%	14,484.9	0.4%	16,711.6	0.4%
305 Social Protection Programmes	9,700.0	0.3%	10,976.9	0.3%	12,664.3	0.3%
308 National Commission for Social Action	3,100.0	0.1%	3,508.1	0.1%	4,047.3	0.1%
2.5 POPULATION, LANDS AND HOUSING	7,800.0	0.2%	8,826.8	0.2%	10,183.6	0.2%
306 Ministry of Lands and Country Planning	3,800.0	0.1%	4,300.2	0.1%	4,961.3	0.1%
322 National Land Commission of Sierra Leone	4,000.0	0.1%	4,526.5	0.1%	5,222.4	0.1%
CLUSTER 3 DIVERSIFYING THE ECONOMY	186,794.0	5.1%	198,634.3	5.3%	235,292.3	5.2%
3.1 AGRICULTURE 64,417.0	1.8%	70.651.0	1.9%	82,590.3	1.8%	
401 Ministry of Agriculture, Forestry and Food Security	39,200.0	1.1%	44,360.2	1.2%	51,179.3	1.1%
410 National Protected Area Authority	5,100.0	0.1%	5,771.3	0.2%	6,658.5	0.1%

ANNEX 3c- NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES FOR FY 2023 - 2025

In thousands of Leones

Particulars	FY2023 Budget	% of Total Non Int/Sal Recurr Exp	FY2024 Indicative	% of Total Non Int/Sal Recurr Exp	FY2025 Indicative	% of Total Non Int/Sal Recurr Exp
418 Sierra Leone Agricultural Research Institute	4,800.0	0.1%	5,431.9	0.1%	6,266.9	0.1%
426 Sierra Leone Seed Certification Agency	1,750.0	0.0%	1,980.4	0.1%	2,284.8	0.1%
427 National Fertilizer Regulatory Agency	1,650.0	0.0%	1,867.2	0.0%	2,154.2	0.0%
701 Devolved Function - Agriculture and Food Security Services	11,917.0	0.3%	11,240.1	0.3%	14,046.6	0.3%
3.2 FISHERIES 64,052.0	1.8%	63,786.8	1.7%	77,769.5	1.7%	
402 Ministry of Fisheries and Marine Resources	17,900.0	0.5%	20,256.3	0.5%	23,370.2	0.0
415 Sierra Leone Maritime Administration	45,269.0	1.2%	42,697.6	1.1%	53,358.5	0.0
701 Devolved Function - Fisheries and Marine Resources	883.0	0.0%	832.8	0.0%	1,040.8	0.0
3.3 TOURISM 14,250.0	0.4%	16,125.8	0.4%	18,604.7	0.4%	
303 Ministry of Tourism and Cultural Affairs	4,150.0	0.1%	4,696.3	0.1%	5,418.2	0.1%
Administrative and Operating Costs	1,100.0	0.0%	1,244.8	0.0%	1,436.2	0.0%
Promoting Local and International Tourism	3,050.0	0.1%	3,451.5	0.1%	3,982.1	0.1%
Culture Division	1,100.0	0.0%	1,244.8	0.0%	1,436.2	0.0%
Tourism Division	1,950.0	0.1%	2,206.7	0.1%	2,545.9	0.1%
Formulate Ecotourism Development Plan	1,300.0	0.0%	1,471.1	0.0%	1,697.3	0.0%
405 Ministry of Tourism and Cultural Affairs	10,100.0	0.3%	11,429.5	0.3%	13,186.5	0.3%
National Tourist Board	5,400.0	0.1%	6,110.8	0.2%	7,050.2	0.2%
o/w Development and Implementation of						
Tourism Marketing Strategy	2,000.0	0.1%	2,263.3	0.1%	2,611.2	0.1%
Monuments and Relics Commission	3,000.0	0.1%	3,394.9	0.1%	3,916.8	0.1%
National and Railway Museums	1,700.0	0.0%	1,923.8	0.1%	2,219.5	0.0%
3.4 TRADE AND INDUSTRY	26,440.0	0.7%	29,920.5	0.8%	34,519.9	0.8%
409 Ministry of Trade and Industry	14,440.0	0.4%	16,340.8	0.4%	18,852.8	0.4%
Administrative and Operating Costs	3,000.0	0.1%	3,394.9	0.1%	3,916.8	0.1%
Export Development	11,440.0	0.3%	12,945.9	0.3%	14,936.0	0.3%
Sierra Leone Standards Bureau	4,300.0	0.1%	4,866.0	0.1%	5,614.1	0.1%
Sierra Leone Investment and Export Promotion Agency	0.0	0.0%	0.0	0.0%	0.0	0.0%
Department of Co-operatives	1,200.0	0.0%	1,358.0	0.0%	1,566.7	0.0%
Support to Sierra Leone Produce Marketing Company	1,000.0	0.0%	1,131.6	0.0%	1,305.6	0.0%
Produce Monitoring and Marketing Board	3,200.0	0.1%	3,621.2	0.1%	4,177.9	0.1%
Sierra Leone Business Forum	290.0	0.0%	328.2	0.0%	378.6	0.0%
Coordination of Doing Business Reforms Unit	400.0	0.0%	452.7	0.0%	522.2	0.0%
Industrial Planning and Development	250.0	0.0%	282.9	0.0%	326.4	0.0%
Consumer Protection Agency	800.0	0.0%	905.3	0.0%	1,044.5	0.0%

ANNEX 3c- NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES FOR FY 2023 - 2025

In thousands of Leones

Particulars	FY2023 Budget	% of Total Non Int/Sal Recurr Exp	FY2024 Indicative	% of Total Non Int/Sal Recurr Exp	FY2025 Indicative	% of Total Non Int/Sal Recurr Exp
421 Small and Medium Enterprises Development Agency (SMEDA)	1,900.0	0.1%	2,150.1	0.1%	2,480.6	0.1%
428 National Investment Board	10,100.0	0.3%	11,429.5	0.3%	13,186.5	0.3%
3.5MADE IN SIERRA LEONE	3,200.0	0.1%	3,621.2	0.1%	4,177.9	0.1%
419 Local Content Agency	3,200.0	0.1%	3,621.2	0.1%	4,177.9	0.0
3.7MANAGING NATURAL RESOURCES	14,435.0	0.4%	14,529.0	0.4%	17,630.0	0.4%
403 Ministry of Mines and Mineral Resources	4,850.0	0.1%	5,488.4	0.1%	6,332.1	0.1%
Administrative and Operating Costs	1,200.0	0.0%	1,358.0	0.0%	1,566.7	0.0%
Mines Division	3,650.0	0.1%	4,130.5	0.1%	4,765.4	0.1%
Review the legal framework for mines and minerals	300.0	0.0%	339.5	0.0%	391.7	0.0%
Support to the National Minerals Agency	2,400.0	0.1%	2,715.9	0.1%	3,133.4	0.1%
Support to Artisanal Miners and Small Scale Mining Entrepreneurs	950.0	0.0%	1,075.1	0.0%	1,240.3	0.0%
424 Sierra Leone Petroleum Directorate	9,585.0	0.3%	9,040.6	0.2%	11,297.8	0.3%
CLUSTER 4 GOVERNANCE AND ACCOUNTABILITY FOR RESULTS	2,200,151.0	60.3%	2,076,188.9	55.3%	2,479,520.7	55.0%
105 Ministry of Political and Public Affairs	3,400.0	0.1%	3,847.6	0.1%	4,439.0	0.1%
106 Office of the Chief Minister	21,350.0	0.6%	24,160.4	0.6%	27,874.5	0.6%
106 Office of Presidential Infrastructure Initiative	1,200.0	0.0%	1,358.0	0.0%	1,566.7	0.0%
106 Directorate of Science, Technology and Innovation	3,500.0	0.1%	3,960.7	0.1%	4,569.6	0.1%
107 Ministry of Local Government and Rural Development	6,505.0	0.2%	7,361.3	0.2%	8,492.9	0.2%
107 Southern Province	3,650.0	0.1%	4,130.5	0.1%	4,765.4	0.1%
107 Eastern Province	3,300.0	0.1%	3,734.4	0.1%	4,308.5	0.1%
107 Northern Province	3,600.0	0.1%	4,073.9	0.1%	4,700.1	0.1%
107 North West Province	3,100.0	0.1%	3,508.1	0.1%	4,047.3	0.1%
108 Sierra Leone Small Arms Commission	2,000.0	0.1%	2,263.3	0.1%	2,611.2	0.1%
109 Independent Commission for Peace and National Cohesion	3,500.0	0.1%	3,960.7	0.1%	4,569.6	0.1%
110 Office of the Secretary to the President	42,929.0	1.2%	48,580.0	1.3%	56,047.9	1.2%
110 National Assets and Government Property Commission	1,000.0	0.0%	1,131.6	0.0%	1,305.6	0.0%
110 Public Sector Reform Unit (PSRU)	1,100.0	0.0%	1,244.8	0.0%	1,436.2	0.0%
110 Anti-Corruption Commission	10,000.0	0.3%	11,316.4	0.3%	13,056.0	0.3%
110 Office of the Ombudsman	2,500.0	0.1%	2,829.1	0.1%	3,264.0	0.1%
110 Independent Media Commission	1,500.0	0.0%	1,697.5	0.0%	1,958.4	0.0%
110 Political Parties Registration Commission	8,500.0	0.2%	9,618.9	0.3%	11,097.6	0.2%
110 Law Reform Commission	1,000.0	0.0%	1,131.6	0.0%	1,305.6	0.0%
110 Sierra Leone Insurance Commission	2,000.0	0.1%	2,263.3	0.1%	2,611.2	0.1%
110 Local Government Service Commission	1,600.0	0.0%	1,810.6	0.0%	2,089.0	0.0%
110 Corporate Affairs Commission	0.0	0.0%	0.0	0.0%	0.0	0.0%
110 National Monitoring and Evaluation Department	4,000.0	0.1%	4,526.5	0.1%	5,222.4	0.1%

ANNEX 3c- NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES FOR FY 2023 - 2025

In thousands of Leones

Particulars	FY2023 Budget	% of Total Non Int/Sal Recurr Exp	FY2024 Indicative	% of Total Non Int/Sal Recurr Exp	FY2025 Indicative	% of Total Non Int/Sal Recurr Exp
112 Office of the Vice President	22,040.0	0.6%	24,941.3	0.7%	28,775.3	0.6%
116 Parliament	1,0%	43,002.2	1.1%	49,612.6	1.1%	0.1%
117 Cabinet Secretariat	3,700.0	0.1%	4,268.8	0.1%	4,925.0	0.1%
118 The Judiciary	18,000.0	0.5%	0.5%	23,500.7	0.5%	0.4%
121 Audit Service Sierra Leone	12,500.0	0.3%	14,145.5	0.4%	16,319.9	0.4%
122 Human Resource Management Office	4,500.0	0.1%	5,092.4	0.1%	5,875.2	0.1%
123 Public Service Commission	3,500.0	0.1%	3,960.7	0.1%	4,569.6	0.1%
124 Law Officers' Department	27,500.0	0.8%	31,120.0	0.8%	35,903.9	0.8%
125 Local Courts	600.0	0.0%	0.0%	783.4	0.0%	0.0%
126 Independent Police Complaints Board	1,400.0	0.0%	1,584.3	0.0%	1,827.8	0.0%
127 Ministry of Planning and Economic Development	16,200.0	0.4%	18,332.5	0.5%	21,150.6	0.5%
128 Ministry of Foreign Affairs & International Co-operation	119,495.0	3.3%	135,224.9	3.6%	156,012.1	3.5%
129 Ministry of Finance	118,100.0	3.2%	135,262.2	3.6%	156,055.1	3.5%
130 National Revenue Authority	246,166.0	6.8%	230,486.7	6.1%	288,035.3	6.4%
131 Revenue Appellate Board	1,000.0	0.0%	1,131.6	0.0%	1,305.6	0.0%
132 Accountant-General's Department	30,000.0	0.8%	33,949.1	0.9%	39,167.9	0.9%
133 Ministry of Information and Communication	4,400.0	0.1%	4,979.2	0.1%	5,744.6	0.1%
134 Electoral Commission Sierra Leone	395,000.0	10.8%	129,666.7	3.5%	162,042.3	3.6%
137 National Commission For Democracy	3,400.0	0.1%	3,847.6	0.1%	4,439.0	0.1%
138 Statistics - Sierra Leone	7,000.0	0.2%	7,921.5	0.2%	9,139.2	0.2%
139 National Commission for Privatisation	2,300.0	0.1%	2,602.8	0.1%	3,002.9	0.1%
140 Mass Media Services	4,000.0	0.1%	4,526.5	0.1%	5,222.4	0.1%
141 Government Printing Department	3,600.0	0.1%	4,073.9	0.1%	4,700.1	0.1%
142 National Public Procurement Authority	5,800.0	0.2%	6,563.5	0.2%	7,572.5	0.2%
143 Justice and Legal Service Commission	500.0	0.0%	565.8	0.0%	652.8	0.0%
144 National Commission for Human Rights	3,000.0	0.1%	3,394.9	0.1%	3,916.8	0.1%
145 Rights to Access Information Commission	2,500.0	0.1%	2,829.1	0.1%	3,264.0	0.1%
146 Ministry of Western Region	2,000.0	0.1%	2,263.3	0.1%	2,611.2	0.1%
201 Ministry of Defence	156,000.0	4.3%	176,535.3	4.7%	203,672.8	4.5%
203 National Civil Registration Authority	5,200.0	0.1%	5,884.5	0.2%	6,789.1	0.2%
205 Ministry of Internal Affairs	4,100.0	0.1%	4,639.7	0.1%	5,352.9	0.1%
206 Sierra Leone Police	165,960.0	4.6%	187,806.4	5.0%	216,676.6	4.8%
207 Sierra Leone Correctional Services	80,400.0	2.2%	90,983.6	2.4%	104,969.8	2.3%
208 National Fire Authority	6,900.0	0.2%	7,808.3	0.2%	9,008.6	0.2%
209 Central Intelligence & Security Unit	13,000.0	0.4%	14,711.3	0.4%	16,972.7	0.4%
210 Office of National Security	15,000.0	0.4%	16,974.5	0.5%	19,583.9	0.4%
211 Immigration Department	7,900.0	0.2%	8,939.9	0.2%	10,314.2	0.2%
212 National Drugs Law Enforcement Agency	950.0	0.0%	1,075.1	0.0%	1,240.3	0.0%
213 National Disaster Management Agency	15,000.0	0.4%	16,974.5	0.5%	19,583.9	0.4%
214 National Cybersecurity Coordination Centre	1,000.0	0.0%	1,131.6	0.0%	1,305.6	0.0%
412 National Telecommunications Commission	265,595.0	7.3%	295,107.4	7.9%	368,790.7	8.2%
416 Civil Aviation Authority	54,406.0	1.5%	51,315.7	1.4%	64,128.3	1.4%
423 Sierra Leone Petroleum Regulation Agency	15,520.0	0.4%	14,638.4	0.4%	18,293.4	0.4%
615 GoSL Cargo Tracking/SLPA	156,829.0	4.3%	147,920.9	3.9%	184,816.2	4.1%
701 Devolved Function - Sensitisation on Fire Prevention Services	1,069.0	0.0%	1,008.3	0.0%	1,260.0	0.0%
701 Local Government Administration Grants	7,887.0	0.2%	7,439.0	0.2%	9,295.4	0.2%

ANNEX 3c- NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES FOR FY 2023 - 2025

In thousands of Leones

Particulars	FY2023 Budget	% of Total Non Int/Sal Recurr Exp	FY2024 Indicative	% of Total Non Int/Sal Recurr Exp	FY2025 Indicative	% of Total Non Int/Sal Recurr Exp
CLUSTER 5 INFRASTRUCTURE AND ECONOMIC COMPETITIVENESS	660,060.0	18.1%	836,008.8	22.3%	1,037,000.2	23.0%
5.1 IMPROVING SUPPLY OF ENERGY	341,500.0	9.4%	523,138.7	13.9%	653,160.3	14.5%
406 Ministry of Energy	340,300.0	9.3%	521,780.7	13.9%	651,593.6	14.5%
413 Sierra Leone Electricity and Water Regulatory Commission	1,200.0	0.0%	1,358.0	0.0%	1,566.7	0.0%
5.2 IMPROVING WATER SUPPLY INFRASTRUCTURE	0.0	0.0%	0.0	0.0%	0.0	0.0%
000 Not Applicable	0.0%	0.0	0.0%	0.0	0.0%	
5.3 ADVANCING NATIONAL TRANSPORT SYSTEM	104,792.0	2.9%	108,261.6	2.9%	129,863.0	2.9%
404 Ministry of Transport and Aviation	50,000.0	1.4%	56,581.8	1.5%	65,279.8	1.4%
425 Sierra Leone Road Safety Authority	54,792.0	1.5%	51,679.7	1.4%	64,583.3	1.4%
5.4 IMPROVING ROADS NETWORK SYSTEM	213,768.0	5.9%	204,608.6	5.5%	253,976.9	5.6%
408 Ministry of Works and Public Assests	15,830.0	0.4%	17,913.8	0.5%	20,667.6	0.5%
411 Road Maintenance Fund	197,938.0	5.4%	186,694.8	5.0%	233,309.3	5.2%
5.5 IMPROVING INFORMATION, COMMUNICATION AND TECHNOLOGY	0.0	0.0%	0.0	0.0%	0.0	0.0%
000 Not Applicable	0.0%	0.0	0.0%	0.0	0.0%	
CLUSTER 6 ADDRESSING WOMEN AND CHILDREN	17,905.0	0.5%	19,375.4	0.5%	22,779.6	0.5%
6.1 WOMEN ISSUES	13,205.0	0.4%	14,546.6	0.4%	16,973.3	0.4%
305 Ministry of Social Welfare	7,800.0	0.2%	8,826.8	0.2%	10,183.6	0.2%
319 Ministry of Gender and Children's Affairs	3,300.0	0.1%	3,734.4	0.1%	4,308.5	0.1%
701 Devolved Function - Social Welfare	2,105.0	0.1%	1,985.4	0.1%	2,481.2	0.1%
6.2 CHILDREN ISSUES	4,700.0	0.1%	4,828.8	0.1%	5,806.4	0.1%
319 National Children's Commission	2,100.0	0.1%	2,376.4	0.1%	2,741.7	0.1%
701 Devolved Function - Children's Affairs Services	2,600.0	0.1%	2,452.3	0.1%	3,064.6	0.1%

ANNEX 3c- NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES FOR FY 2023 - 2025

In thousands of Leones

Particulars	FY2023 Budget	% of Total Non Int/Sal Recurr Exp	FY2024 Indicative	% of Total Non Int/Sal Recurr Exp	FY2025 Indicative	% of Total Non Int/Sal Recurr Exp
CLUSTER 7 ENVIRONMENT, CLIMATE CHANGE AND DISASTER MANAGEMENT	48,837.7	1.3%	48,012.2	1.3%	59,100.0	1.3%
318 Ministry of Environment	4,150.0	0.1%	4,696.3	0.1%	5,418.2	0.1%
417 Nuclear Safety and Radiation Protection Authority	4,500.0	0.1%	5,092.4	0.1%	5,875.2	0.1%
420 Sierra Leone Environment Protection Agency	39,215.0	1.1%	36,987.5	1.0%	46,222.7	1.0%
422 Sierra Leone Meteorological Agency	2,000.0	0.1%	2,263.3	0.1%	2,611.2	0.1%
CLUSTER 8 OTHERS	19,000.0	0.5%	30,000.0	0.8%	30,000.0	0.7%
610 Contingency Fund	19,000.0	0.5%	30,000.0	0.8%	30,000.0	0.7%
GRAND TOTAL	3,645,918.7	100.0%	3,752,802.1	100.0%	4,509,077.5	100.0%

ANNEX 4a: EXTERNAL BUDGETARY SUPPORT BY DONOR FOR FY2021 - 2025
In thousands of Leones

Development Partners	FY2021 Q1 - Q4 Actual Jan - Dec	FY2022 Q1 - Q4 Estimate Jan - Dec	FY2023 Q1 - Q4 Indicative Jan - Dec	FY2024 Q1 - Q4 Indicative Jan - Dec	FY2025 Q1 - Q4 Indicative Jan - Dec
Total External Budget Financing	2,764,174	3,321,747	2,834,464	1,147,816	1,283,577
Direct External Budgetary Support	1,113,268	2,044,561	1,758,870	2,165,550	2,522,205
World Bank	1,113,268	1,708,561	1,758,870	2,165,550	2,522,205
IDA Grant - US\$m	\$101.47	\$100.00	\$65.00	\$98.43	\$96.10
WB Emergency Crisis Response Window (CRW)		\$0.00	\$25.00	\$0.00	\$0.00
WB Emergency Energy Support grant		170,027			
WB Emergency Education Response Support (CERC)		165,973			
African Development Bank	0	-	-	-	-
ADF Grant - US\$m	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total International Monetary Fund Support	1,536,506	1,277,186	1,075,594	(1,017,734)	(1,238,628)
Total Loan	1,226,465	1,060,986	1,075,594	(1,017,734)	(1,238,628)
SDR On-Lending	840,276	(172,014)	209,594	(1,017,734)	(1,238,628)
On-Lending - US\$m	\$76.59	-\$10.43	\$10.72	-\$46.26	-\$47.19
IMF SDR Allocation/Rapid Credit Facility (RCF)	386,189	1,233,000	866,000	0	0
RCF - US\$m	\$35.20	\$74.73	\$44.31	\$0.00	\$0.00
Total Debt Relief	310,040	216,200	0	0	0
Catastrophe Containment and Relief (CCRT)	310,040	216,200	0	0	0
CCRT Debt Relief - US\$m	\$28.26	\$13.10	\$0.00	\$0.00	\$0.00
Group of Twenty (G20) Debt Relief	114,400	-	-	-	-
G20 Debt Relief - US\$m	\$12.78	\$0.00	\$0.00	\$0.00	\$0.00

ANNEX 4b: PROPOSED UTILIZATION OF IMF SDR FINANCING FOR FY2023
In thousands of Leones

Particulars	FY 2023 Budget
Goods and Services	10,200
Support to Ambulance Services (NEMS)	6,800
Agricultural Extension Services	3,400
Subsidies and Transfers	126,730
Emergency Energy Support	126,730
Domestic Capital	729,070
School Feeding Programme	289,000
Welfare and Hygiene Packages for School Going Girls	10,000
Construction of Cancer and Diagnostic Medical Centre	40,000
Support to National Emergency Medical Services (NEMS) - Ambulance Services	18,000
Strengthening Extension Services to Farmers and Agricultural Management Information System	5,000
Support to Artisanal Fisheries	5,000
Rehabilitation/Construction of Community Facilities (incl. Court Barrays)	5,000
Electrification of 7 (Seven) District Towns	45,600
National Tree Planting	12,000
Construction of 45 Industrial Boreholes (Urban Wash Supply)	6,000
Completion of Construction of Water Supply Facilities in Six (6) District Capitals	
40,000	
Arrears Clearance	186,000
Lungi Water Supply Project	26,000
Rehabilitation, Expansion and Equipment of District Hospitals	14,470
Rural Electrification Project - CLSG (Serving Communities along the Transmission Line)	24,000
Sierra Leone Social Safety Net (Cash Transfers)	3,000
Total SDR Resources	866,000

GOVERNMENT OF SIERRA LEONE
ANNEX 5-SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2021 - 2025

In thousands of Leones

National Development														
MDA Code	Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY2021 Actual Jan-Dec	FY2022 Estimate Jan-Dec	FY2023 Budget		FY2024 Indicative		FY2025 Indicative		
								Foreign	Domestic	Foreign	Domestic	Foreign	Domestic	
GRAND TOTAL														
Cluster One: Human Capital Development														
3001	Ministry of Basic and Secondary Education (MoBSE)													
	1 Focused Resources on Equity and Excellence (FREE)	Ongoing	Nationwide	IDA/GoSL	Grant/Budget	1,691,897	1,494,505	2,986,372	1,204,000	4,974,238	1,553,000	4,993,830	2,337,000	
	2 Education Sector Project (Four Government Schools)	Ongoing	Nationwide	BADEA/OFID/SGGOSL	Loan/Budget	439,074	380,025	1,660,044	620,688	2,640,092	800,536	1,827,007	1,212,786	
						306,605	284,104	534,550	476,668	748,370	614,786	429,152	933,262	
						-	698	256,000	2,800	358,400	3,611	245,386	5,434	
3004	3 Free Quality School Education Programme o/w Teaching and Learning Materials	Ongoing	Nationwide	GoSL	Budget	223	1,103	278,550	2,850	389,970	3,676	183,766	5,531	
	School Fee Subsidies	Ongoing	Nationwide	GoSL	Budget	306,382	273,978	-	458,018	-	590,732	-	897,065	
	School Feeding Programme	Ongoing	Nationwide	GoSL	Budget	76,581	158,205	-	14,658	-	18,905	-	28,449	
	Examination Fees for WASSCE	Ongoing	Nationwide	GoSL	Budget	161,562	58,928	-	92,860	-	119,767	-	188,344	
	Diet for Boarding Home Schools	Ongoing	Nationwide	GoSL	Budget	3,000	39,004	-	289,000	-	372,740	-	560,910	
	Capacity Building for Junior and Senior Secondary Schools	Ongoing	Nationwide	GoSL	Budget	65,239	-	-	48,400	-	62,424	-	93,938	
	Welfare and Hygiene Packages for School Going Girls	Ongoing	Nationwide	GoSL	Budget	-	17,842	-	13,100	-	16,896	-	25,425	
	Ministry of Tertiary and Higher Education (MoTHE)	Ongoing	Nationwide	GoSL	Budget	-	-	-	3,000	-	3,869	-	5,823	
	1 Education Sector Project (Bunumbu and Milton Margai)	Ongoing	Nationwide	GoSL	Budget	-	8,324	-	10,000	-	12,898	-	19,409	
						11,193	16,018	526,320	42,200	736,848	54,428	747,447	81,904	
						1,865	1,655	125,700	3,700	175,980	4,772	190,700	7,181	
	2 Construction of University of Science and Technology (UST) in Kono	Ongoing	Bunumbu/Freetown	BADEA/GoSL	Loan/Budget	4,436	12,691	170,000	8,500	238,000	10,963	205,000	16,497	
	3 Clearance of Grants-In-Aid Arrears to Tertiary Institutions	Ongoing	Kono	EBID/GoSL	Loan/Budget	4,436	12,691	170,000	8,500	238,000	10,963	205,000	16,497	
						-	-	-	30,000	-	-	38,693	58,226	
	4 Construction of Administrative, Teaching and Residential Buildings for IPAM	Ongoing	Western Area	BADEA/Saudi Fund/GoSL/GoSL	Loan/Budget	-	-	-	60,200	-	84,280	-	90,200	-
5 Construction of School of Excellence in ICT in Bonthe	Ongoing	Western Area	FEMAB/IPAM/GoSL	PPP/Budget	-	-	-	85,420	-	119,588	-	156,547	-	
6 Skills Development Project	Ongoing	Bonthe	Planet Core/GoSL	Grant/Budget	-	-	-	85,000	-	119,000	-	105,000	-	
7 Provision of Modern Teaching Equipment for Universities and Colleges	Ongoing	Nationwide	IDA/GoSL	Grant/Budget	-	-	-	85,000	-	119,000	-	105,000	-	
					4,892	716	-	-	-	-	-	-	-	
9 Rehabilitation and Refurbishment of Government Technical Institutions (GTIs)	Ongoing	Nationwide	GoSL	Budget	Budget	-	956	-	-	-	-	-	-	
3004	Ministry of Health and Sanitation (MoHS)													
	1 Global Fund ATM (HIV/Aids/Tuberculosis/Malaria)	Ongoing	Nationwide	Global Fund/GoSL	Loan/GoSL	114,928	64,981	388,379	88,620	640,231	114,298	516,675	171,999	
	2 Strengthening COVID-19 Response and Essential Health Services Programme	Ongoing	Nationwide	IsDB/GoSL	Loan	4,470	17,565	57,025	4,435	129,835	5,720	155,802	8,608	
						-	20,336	82,962	-	116,146	-	139,376	-	
	3 Sierra Leone COVID-19 Emergency Preparedness and Response Project	Ongoing	Nationwide	IDA/GoSL	Loan	-	-	31,266	-	43,773	-	52,528	-	
	4 Primary Health Care Support Project	Ongoing	Nationwide	BADEA/GoSL	Loan	2,600	-	25,476	-	35,666	-	80,000	-	
	5 Reducing Maternal, Neonatal and Child Mortality and Morbidity in Sierra Leone	Ongoing	Nationwide	IsDB/GoSL	Loan/Budget	-	-	18,810	-	26,334	-	-	-	
	6 Strengthening Three (3) Tertiary Hospitals in Freetown	Ongoing	Nationwide	Kuwait Fund/GoSL	Loan/Budget	851	790	15,675	-	21,945	-	85,498	-	
	7 GAVI Health System Strengthening Support Project	Ongoing	Nationwide	Gavi/GoSL	Grant/Budget	-	-	31,350	2,500	43,890	3,224	-	4,852	
8 Regional Disease Surveillance System Enhancement Project	Ongoing	Nationwide	IDA/GoSL	Grant/Budget	6,420	-	59,929	-	83,900	-	-	-		
9 Sector Wide Health Systems Strengthening Project	Ongoing	Nationwide	IDA/GoSL	Grant/Budget	7,008	7,812	23,349	3,000	32,688	3,869	-	5,823		

GOVERNMENT OF SIERRA LEONE
ANNEX 5-SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2021 - 2025

In thousands of Leones

MDA Code	National Development Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY2021 Actual Jan-Dec	FY2022 Estimate Jan-Dec	FY2023 Budget		FY2024 Indicative		FY2025 Indicative	
								Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
	10 Health Systems Strengthening Project (Save the Mother to Child Project)	Ongoing	Nationwide	IDB/GoSL	Grant/Budget	-	-	30,633	-	42,886	-	-	-
	11 Construction of National Warehouse at Kerry Town	Ongoing	Western Area	Global Fund/GoSL	Grant/Budget	1,771	-	9,405	4,000	63,167	5,159	3,471	7,763
	12 Construction of Cancer and Diagnostic Medical Centre	Ongoing	Western Urban	GoSL	Budget	12,672	-	-	40,000	-	51,590	-	77,635
	13 Rehabilitation, Expansion and Equipment of District Hospitals	Ongoing	Nationwide	GoSL	Budget	51,187	4,048	-	14,470	-	18,663	-	28,084
	14 Establishment of National Public Health Agency	Ongoing	Nationwide	GoSL	Budget	-	-	-	2,000	-	2,580	-	3,882
	15 Procurement of Reproductive Health Commodities	Ongoing	Nationwide	GoSL	Budget	-	-	2,500	215	-	277	-	417
	16 Support to National Emergency Medical Services (NEMS)	Ongoing	Nationwide	GoSL	Budget	27,950	14,430	-	18,000	-	23,216	-	34,936
	- Ambulance Services												
407	Ministry of Labour and Social Security (MoLSS)					500	922	-	-	-	-	-	-
	Social Safety Net	Ongoing	Nationwide	GoSL	Budget	500	-	-	-	-	-	-	-
	Strengthening Labour Market Information Systems and Manpower Planning	New	Nationwide	GoSL	Budget	-	922	-	-	-	-	-	-
308	National Commission for Social Action (NaCSA)					4,950	9,000	210,795	13,000	295,113	16,767	78,733	25,231
	1 Pro Poor Growth for Peace Consolidation (GPC)	Ongoing	Nationwide	KfW/GoSL	Loan/Budget	200	-	51,209	-	71,692	-	-	-
	2 Sierra Leone Community Driven Development Project (SLCDD) 2	Ongoing	Nationwide	IDB/GoSL	Loan/Budget	2,250	-	72,700	5,000	101,780	6,449	28,733	9,704
	3 Sierra Leone Social Safety Net Project	Ongoing	Nationwide	IDA/GoSL	IDA/Budget	-	-	86,886	3,000	121,640	3,869	50,000	5,823
	4 Rehabilitation/Construction of Community Facilities	Ongoing	Nationwide	GoSL		2,500	9,000	-	5,000	-	6,449	-	9,704
306	Ministry of Lands, Country Planning and the Environment MoLCP&E)					897	5,000	-	200	219,531	258	55,000	388
	1 National Land Policy and Legal Reform Project	Ongoing	Nationwide	GoSL	Grant/Budget	897	5,000	-	200	219,531	258	55,000	388
Cluster Two: Diversifying the Economy and Promoting Growth													
401	Ministry of Agriculture and Food Security					156,091	228,438	406,506	82,200	762,956	106,018	138,976	159,539
	1 Smallholder Commercialisation and Agribusiness Development Project (SCADeP)	Ongoing	Nationwide	IDA/DFID/GoSL	Loan/Budget	5,265	-	85,272	950	119,381	1,225	-	1,844
	2 Palm Oil Production Project in Sierra Leone in the Framework of Capacity Building (POPSLCB)	Ongoing	Bonthe	IDB/GoSL	Loan/Budget	5,685	-	19,246	1,850	76,944	2,386	6,822	3,591
	3 Rural Finance and Community Improvement Project Phase 11	Ongoing	Nationwide	IFAD/GoSL	Loan/Grant/Budget	3,650	23,108	18,550	950	25,970	1,225	-	1,844
	4 Agriculture Value Chain Development	Ongoing	Nationwide	IFAD/GoSL	Loan/Grant/Budget	-	-	39,914	950	55,879	1,225	-	1,844
	5 Regional Rice Value Chain Development	Ongoing	Nationwide	IDB/GoSL	Loan/Budget	5,106	-	110,301	950	154,421	1,225	-	1,844
	6 Sierra Leone Agribusiness and Rice Value Chain Support	Ongoing	Nationwide	AfDB/GoSL	Grant/Budget	1,000	-	21,675	950	80,345	1,225	-	1,844
	7 Support to Chiefdom Youth Farms	Ongoing	Nationwide	GoSL	Budget	-	-	-	3,600	-	4,643	-	6,987
	11 Capacity Building and Support to Agricultural Development	Ongoing	Nationwide	GoSL	Budget	-	-	-	5,000	-	6,449	-	9,704
	12 Input System: E-Vouchers for Rice Production Ongoing (Seeds, Fertilizers and Tractor Services)	Nationwide	GoSL	Budget	128,988	203,279	40,109	55,000	150,000	70,937		106,748	
402	Ministry of Fisheries and Marine Resources (MoFMR)					4,897	2,051	55,000	10,000	77,000	12,898	132,154	19,409
	1 Construction of Fish Harbour	Ongoing	Nationwide	PRC/GoSL	Grant/Budget	-	-	55,000	-	77,000	-	132,154	-
	2 Rehabilitation and Development of Fishing Infrastructure	Ongoing	Nationwide	GoSL	Budget	295	681	-	-	-	-	-	-
	3 Support to Artisanal Fisheries	Ongoing	Nationwide	GoSL	Budget	500	-	-	5,000	-	6,449	-	9,704
	4 Support to Women in Fishery	Ongoing	Nationwide	GoSL	Budget	308	-	-	-	-	-	-	-
	7 Enhancing Monitoring Control and Surveillance Systems	Ongoing	Nationwide	GoSL	Budget	3,794	1,370	-	5,000	-	6,449	-	9,704

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In thousands of Leones

MDA Code	National Development Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY2021 Actual Jan-Dec	FY2022 Estimate Jan-Dec	FY2023 Budget		FY2024 Indicative		FY2025 Indicative	
								Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
405	National Tourist Board (NTB)					1,500	-	1,240	1,000	17,136	1,290	-	1,941
1	Sustainable Tourism Development and Promotion Project (STDPP)	Ongoing	Nationwide	EIF/GoSL	Grant/Budget	1,050	-	6,000	1,000	8,400	1,290	-	1,941
2	Adapting Climate Change Induced Coastal Risk Management	ongoing	Nationwide	UNDP/GoSL	Grant/Budget	200	-	6,240	-	8,736	-	-	-
3	Sustainable Ecotourism Development Project	Ongoing	Nationwide	GoSL	Budget	250	-	-	-	-	-	-	-
405	Monument and Relics Commission (MRC)					-	-	4,200	1,000	5,880	1,290	-	1,941
1	Comprehensive Preservation and Development of Bunce Island	Ongoing	Port Loko	USAFCP/GoSL	Grant	-	-	4,200	1,000	5,880	1,290	-	1,941
	Cluster Three: Infrastructure and Economic Competitiveness					795,837	748,420	909,109	371,600	1,528,270	482,555	2,955,629	726,162
406	Ministry of Energy (MoE)					124,394	70,926	456,557	74,600	639,180	96,216	1,265,348	144,788
1	Energy Sector Utility Reform Project (ESURP)	ongoing	Nationwide	IDA/GoSL	Grant	-	1,068	52,250	-	73,150	-	138,985	-
2	West African Power Pool Project (WAPP)	Ongoing	Nationwide	IDA/AfDB/GoSL	Loan /Budget	-	-	40,000	2,000	56,000	2,580	106,400	3,882
3	Rural Electrification Project - CLSG (Serving Communities along the Transmission Line)	Ongoing	Nationwide	AfDB/GoSL	Grant/Budget	13,969	-	55,000	24,000	77,000	30,954	146,300	46,581
4	Rehabilitation and Extension of Bo-Kenema Distribution System	Ongoing	Bo, Kenema	AfDB/DFID/GoSL/Grant/Loan/Budget		3,428	-	112,860	2,000	158,004	2,580	300,208	3,882
5	Supply and Installation of 225KV Double Circuit Transmission Line from Bumbuna II to Waterloo	Ongoing	Nationwide	India Exim/GoSL	Loan/Budget	13,911	-	101,497	-	142,096	-	269,982	-
6	Electrification of 7 (Seven) District Towns	Ongoing	Nationwide/ South	GoSL	Budget	80,371	60,737	-	45,600	-	58,813	50,907	88,503
7	Rehabilitation of Goma - Dodo Hydro Dam	Ongoing	Nationwide	GoSL	Budget	-	1,388	-	-	-	-	-	-
8	Rehabilitation of EGTC Plants	Ongoing	Nationwide	GoSL	Budget	6,073	-	-	-	-	-	-	-
9	Installation of Solar Street Lights	Ongoing	Nationwide	GoSL	Budget	6,642	7,733	94,950	1,000	132,930	1,290	252,567	1,941
414	Ministry of Water Resources (MoWR)					-	6,111	-	26,000	-	33,534	-	50,462
1	Lungi Water Supply Project	Ongoing	Western Area	GoSL	Budget	-	6,111	-	26,000	-	33,534	-	50,462
414	Sierra Leone Water Company (SALWACO)					66,705	177,629	79,397	59,500	111,156	76,741	226,197	115,481
1	Three (3) Towns - Bo, Kenema and Makeni - Water Supply System Project Phase II	Ongoing	Bo, Kenema, Bombali	AfDB/GoSL	Loan/Budget	5,372	16,104	5,225	2,000	7,315	2,580	28,899	3,882
2	Rural Water Supply and Sanitation Project	Ongoing	Nationwide	AfDB/GoSL	Loan/Budget	-	500	36,172	500	50,641	645	96,218	970
3	Construction of 100 Solar Powered Boreholes	Ongoing	Nationwide	Saudi/GoSL	Grant	-	9,061	38,000	4,000	53,200	5,159	101,080	7,763
4	Four (4) Towns Water Supply Project (Mongor, Mattru, Njala and Daru)	Ongoing	Nationwide/Indian	Exim bank/GoSL	Loan/Budget	-	-	-	2,000	-	2,580	-	3,882
5	Construction of 45 Industrial Boreholes (Urban Wash Supply)	Ongoing	Nationwide	GoSL	Budget	11,479	2,934	-	6,000	-	7,739	-	11,645
6	Completion of Construction of Water Supply Facilities in Six (6) District Capitals	Ongoing	Nationwide	GoSL	Budget	43,594	146,533	-	40,000	-	51,590	-	77,635
7	Construction of Water Supply System in Bonthe Municipal	Ongoing	Bonthe City	GoSL	Budget	2,260	2,497	-	5,000	-	6,449	-	9,704
8	Installation of Water Meters and Provision of Laboratory Equipment	Ongoing	Nationwide	GoSL	Budget	4,000	-	-	-	-	-	-	-
414	National Water Resources Management Agency (NWRMA)					-	1,846	-	-	-	-	-	-
2	Installation of Bulk Flow Water Meters	Ongoing	Nationwide	GoSL	Budget	-	1,846	-	-	-	-	-	-

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National Development													
MDA Code	Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY2021 Actual Jan-Dec	FY2022 Estimate Jan-Dec	FY2023 Budget		FY2024 Indicative		FY2025 Indicative	
								Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
414	Guma Valley Water Company (GVWC)					8,806	10,861	210,850	11,500	295,190	14,832	560,861	22,320
1	Freetown WASH and Aquatic Revamping Project	Ongoing	Western Area	Kuwaiti Fund/ADB	Loan/GoSL	-	2,000	21,850	1,000	30,590	1,290	58,121	1,941
2	Freetown Water Supply Rehabilitation Project	ongoing	Western Area	DfID/GoSL	Grant/Budget	-	-	46,500	-	65,100	-	123,690	-
3	Water Sector Reform Project	Ongoing	Western Area	ADB/GoSL	Loan/Budget	-	-	39,900	-	55,860	-	106,134	-
4	Freetown Emergency Recovery Project	Ongoing	Western Area	IDA/GoSL	Grant/Budget	-	-	28,500	1,000	39,900	1,290	75,810	1,941
5	Freetown Water Supply and Sanitation Master Plan	Ongoing	Western Area	ADB/GoSL	Grant/GoSL	5,606	200	34,200	500	47,880	645	90,972	970
6	Extension of the Distribution Pipe Network by 20 kilometres	Ongoing	Western Area	GoSL	Budget	3,200	5,400	19,950	-	27,930	-	53,067	-
7	Emergency Water Supply Project in Western Area	Ongoing	Western Area	GoSL	Budget	-	3,261	-	5,000	-	6,449	9,704	-
8	Restoring Water Supply at IMAT and Hill Station Communities	Ongoing	Western Area	GoSL	Budget	-	-	19,950	4,000	27,930	5,159	53,067	7,763
404	Ministry of Transport and Aviation (MoTA)					7,979	35,818	-	96,000	-	123,817	-	186,323
1	Integrated and Resilient Urban Mobility Project (IRUMP)	Ongoing	Western Area	IDA/GoSL	Budget	7,979	35,818	-	4,000	-	5,159	-	7,763
2	Procurement of Vehicles for Other Government Functionaries (Judiciary, ECSL, PPRC, Ministers and Deputies etc.)	New	Nationwide	GoSL	Budget	-	-	-	28,000	-	36,113	-	54,344
408	Ministry of Works and Public Assets (MoWPA)					18,118	29,198	-	68,000	-	87,703	-	131,979
1	Strengthening Chiefdom Governance	Ongoing	Nationwide	GoSL	Budget	-	-	-	7,000	-	9,028	-	13,586
2	Rehabilitation of Existing Presidential Lodge	Ongoing	Nationwide	GoSL	Budget	2,901	10,229	-	2,000	-	2,580	-	3,882
3	Rehabilitation of Government Administrative Buildings	Ongoing	Western Area	GoSL	Budget	13,978	15,131	-	2,000	-	2,580	-	3,882
4	Rehabilitation of Government Residential Quarters	Ongoing	Western Area	GoSL	Budget	91	3,033	-	1,000	-	1,290	-	1,941
5	Demolition of Multi-Storey Building (former UN Building) at Siaka Steven Street)	Ongoing	Western Area	GoSL	Budget	1,149	-	-	1,000	-	1,290	-	1,941
408	Sierra Leone Roads Authority (SLRA)					539,026	416,032	162,305	79,000	482,744	105,172	903,223	158,266
1	Reconstruction of Bandajuma-Pujehun Road	Ongoing	Bo, Bandajuma	ABD/OFID/GoSL	Loan/Budget	-	-	68,700	20,000	101,697	25,795	196,950	38,817
2	Reconstruction of Pendembu - Kailahun Road	Ongoing	Kenema, Kailahun	IDB/KFAED/Saudi	Fund/GoSL	Loan/Budget	-	-	-	5,000	-	6,449	-
3	Reconstruction of Bandajuma - MRU Bridge	Ongoing	Pujehun	EU/GoSL	Loan/Budget	-	-	41,800	-	308,520	-	590,813	-
4	Reconstruction of Moyamba - Moyamba Junction and the 3 Bridges in Magbele, Mabang and Kpangbama	Ongoing	Pujehun, Moyamba and Port Loko	EU/GoSL	EU/GoSL	Loan/Budget	-	-	14,250	-	19,950	-	37,905
5	Completion of Hill Side By Pass Road Phase II	Ongoing	Western Area	KF/GoSL	Loan/Budget	2,076	14,254	-	1,000	-	1,290	-	1,941
6	Completion of Tokeh-Lumely (Peninsular) Road	Ongoing	Western Area	KF/GoSL	Loan/Budget	-	-	37,555	4,000	52,577	5,159	77,555	7,763
9	Reconstruction of Kpetema - Matru Jong	Ongoing	South	BADEA/GoSL	Loan/Budget	-	-	-	1,000	-	1,290	-	1,941
10	Completion of Bo - Tikonko Road	Ongoing	South	GoSL	Budget	18,706	8,709	-	2,000	-	2,580	-	3,882
11	Completion of Targrin - Lungi - ConaKry Dee Road	Ongoing	Bombali/Karene	GoSL	Budget	-	82,202	-	9,000	-	11,608	-	17,468
13	Spots Improvement and Regravelling of Trunk Roads	Ongoing	Nationwide	GoSL	Budget	51,256	36,663	-	21,000	-	30,366	-	45,695
14	Completion of Township Roads	Ongoing	Nationwide	GoSL	Budget	454,547	272,858	-	5,000	-	6,449	-	9,704
15	Reconstruction of Major Culverts (Mile 1 in Kabala, Kabala Krubula Road and Baiima Songa Culvert)	Ongoing	Nationwide	GoSL	Budget	5,747	1,346	-	5,000	-	6,449	-	9,704
17	Rehabilitation and Reconstruction of Kenema - Zemmi Road	Ongoing	Nationwide	GoSL	Budget	-	-	-	5,000	-	6,449	-	9,704
18	Rehabilitation and Reconstruction of Critical Bridges in Freetown	Ongoing	Western Area	GoSL	Budget	6,694	-	-	1,000	-	1,290	-	1,941

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								Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
409	Ministry of Trade and Industry					568	-	-	-	-	-	-	-
	1 Preparatory Activities Towards the Establishment of Special Economic Zones	Ongoing	Nationwide	IDB/GoSL	Budget	68	-	-	-	-	-	-	-
	2 Preparatory Activities Towards the Re-establishment of the Koindu Market	Ongoing	Nationwide	GoSL	Budget	500	-	-	-	-	-	-	-
409	Ministry of Trade and Industry					30,240	-	-	18,000	-	23,216	-	34,936
	Small and Medium Enterprises Development Agency					30,240	-	-	18,000	-	23,216	-	34,936
	1 Support to Micro-Small and Medium Enterprises (Munafa Fund)	Ongoing	Nationwide	GoSL	Budget	30,240	-	-	18,000	-	23,216	-	34,936
	Cluster Four: Governance and Accountability for Results					147,033	46,891	7,600	56,852	35,640	68,979	68,019	93,431
106	Office of the Chief Minister					-	-	-	5,000	-	5,522	-	6,099
	Rapid Community Development Fund	New	Nationwide	GoSL	Budget	-	-	-	3,000	-	3,313	-	3,659
	National Programme for Civil Engagement, Peace Building and Community Cohesion	New	Nationwide	GoSL	Budget	-	-	-	2,000	-	2,209	-	2,440
128	Ministry of Foreign Affairs and International Cooperation (MoFAIC)					6,314	-	-	3,500	-	4,514	-	6,793
	1 Rehabilitation of Foreign Missions					6,314	-	-	3,500	-	4,514	-	6,793
124	Attorney General and Ministry of Justice (AG&MoJ)					365	-	-	-	-	-	-	-
124	Office of the Administrator and Registrar General (OARG)					500	314	314	-	300	-	387	-
	1 Development of a Record Management System	Ongoing	Nationwide	GoSL	Budget	500	314	314	300	-	387	-	582
133	Ministry of Information and Communications (MoIC)					4,130	5,687	-	3,500	-	4,514	-	6,793
	1 National Fibre Optic Backbone Phase II	Ongoing	Nationwide	China Exim/GoSL	Loan/Budget	2,060	5,388	-	-	-	-	-	-
	2 Support to SLBC	Ongoing	Nationwide	IDA/GoSL	Loan/Budget	-	-	-	1,000	-	1,290	-	1,941
	3 Government Outreach Programme	Ongoing	Nationwide	GoSL	Budget	596	-	-	2,000	-	2,580	-	3,882
	4 Operationalization and Expansion of eGovernment Platform	Ongoing	Nationwide	GoSL	Budget	-	-	-	-	-	-	-	-
	5 Support to Community Radio Stations	Ongoing	Nationwide	GoSL	Budget	1,474	299	-	500	-	645	-	970
203	National Civil Registration Commission (NCRA)					103,453	-	7,600	4,000	35,640	5,159	68,019	7,763
	1 Rehabilitation of National Civil Registration Authority New Complex	Ongoing	Western Area	EU/GoSL	Grant/Budget	3,000	-	7,600	3,000	35,640	3,869	68,019	5,823
	2 Integrated Civil Registration and Vital Statistics and ID Management System o/w Exhibition and Update of the Civil Register Printing and Distribution of ECOWAS/ICAO Compliant Multi-purpose ID Cards and other Certificates	Ongoing	Nationwide	GoSL	Budget	100,453	-	-	-	-	-	-	-
	3 Rehabilitation of NCRA District Offices	Ongoing	Nationwide	GoSL	Budget	65,597	-	-	-	-	-	-	-
107	Ministry of Local Government (MoLG)					34,856	-	-	-	-	-	-	-
	2 Develop and Strengthening Chiefdom Level Planning and Administration	Ongoing	Nationwide	GoSL	Budget	368	-	-	-	-	-	-	-
117	Cabinet Secretariat and Head of the Civil Services (CS&HOCS)					-	-	-	-	-	-	-	-
						2,328	-	-	1,000	-	1,290	-	1,941

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								Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
206	National Development Sierra Leone Police (SLP)												
1	Rehabilitation and Construction of Police Stations and Facilities	Ongoing	Nationwide	GoSL	Budget	1,581	-	-	2,000	-	2,580	-	3,882
						1,581	-	-	2,000	-	2,580	-	3,882
201	Ministry of Defence (MoD)					5,600	1,982	-	20,552	-	23,643	-	28,746
1	Rehabilitation of Military Barracks and Facilities, Nationwide	Ongoing	Nationwide	GoSL	Budget	5,600	1,982	-	5,100	-	6,578	-	9,898
2	Procurement of Military Hardware and Communication Sets	Ongoing	Nationwide	GoSL	Budget	-	-	-	10,452	-	11,543	-	12,749
3	Construction of Military Barracks, Kambia	Ongoing	Nationwide	GoSL	Budget	-	-	-	5,000	-	5,522	-	6,099
209	Central Intelligence and Security Unit (CISU)					12,982	28,906	-	2,000	-	2,580	-	3,882
1	Procurement of Specialized Surveillance Equipment	Ongoing	Nationwide	GoSL	Budget	12,982	28,906	-	2,000	-	2,580	-	3,882
110	Anti Corruption Commission (ACC)					4,500	4,603	-	2,000	-	2,580	-	3,882
1	Completion of Anti-Corruption Building	Ongoing	Western Area	GoSL	Budget	4,500	4,603	-	2,000	-	2,580	-	3,882
110	Sierra Leone Insurance Commission					2,500	-	-	1,000	-	1,290	-	1,941
1	Construction of SLICOM Building	Ongoing	Western Area	GoSL	Budget	2,500	-	-	1,000	-	1,290	-	1,941
121	Audit Service Sierra Leone (ASSL)					-	2,000	-	3,000	-	3,869	-	5,823
1	Construction of ASSL Headquarters	Ongoing	Western Area	GoSL	Budget	-	2,000	-	3,000	-	3,869	-	5,823
123	Public Service Commission (PSC)					-	-	-	1,000	-	1,290	-	1,941
1	Construction of PSC Headquarter Building	Ongoing	Western Area	GoSL	Budget	-	-	-	1,000	-	1,290	-	1,941
207	Sierra Leone Correctional Services (SLCS)					-	-	-	3,000	-	3,313	-	3,659
1	Rehabilitation of Correctional Centres and Facilities	Ongoing	Nationwide	GoSL	Budget	-	-	-	3,000	-	3,313	-	3,659
134	Electoral Commission Sierra Leone (ECSL)					2,778	3,400	-	6,000	-	7,739	-	11,645
1	Construction of District Offices	Ongoing	Nationwide	GoSL	Budget	2,778	3,400	-	6,000	-	7,739	-	11,645
						1,958	500	-	1,000	-	1,290	-	1,941
	Cluster Five: Empowering Women, Children, and Persons with Disability					500	500	-	-	-	-	-	-
305	Ministry of Social Welfare					500	-	-	-	-	-	-	-
1	Post Ebola Recovery Social Investment Fund (PERSIF)	Ongoing	Nationwide	AfDB/GoSL	Loan/Budget	500	-	-	-	-	-	-	-
2	Livelihood Support for Persons Living with Disability	Ongoing	Nationwide	GoSL	Budget	-	500	-	-	-	-	-	-
319	Ministry of Gender and Children Affairs					1,458	-	-	1,000	-	1,290	-	1,941
1	Women's Economic Empowerment Fund	Ongoing	Nationwide	AfDB/GoSL	Grant/Budget	1,458	-	-	1,000	-	1,290	-	1,941
						13,415	6,500	-	6,000	-	7,739	-	11,645
	Cluster Six: Youth Employment, Sports, and Migration					11,415	5,000	-	3,000	-	3,869	-	5,823
310	Ministry of Youth Affairs (MoYA)					-	1,404	-	-	-	-	-	-
1	Youth Economic Empowerment Fund	Ongoing	Nationwide	GoSL	Budget	-	1,404	-	-	-	-	-	-
2	Social Mobilisation for the Establishment of Chiefdom Youth Farms	Ongoing	Nationwide	GoSL	Budget	1,464	-	-	-	-	-	-	-
3	Support to Youth in Agro-processing	Ongoing	Nationwide	GoSL	Budget	-	630	-	-	-	-	-	-
4	Support to Youth in Fisheries	Ongoing	Nationwide	GoSL	Budget	3,079	854	-	1,000	-	1,290	-	1,941
5	Support to Youth in Car Wash	Ongoing	Nationwide	GoSL	Budget	6,873	613	-	2,000	-	2,580	-	3,882
6	Adolescence Sexual Reproductive Health Programme for Youth	Ongoing	Nationwide	GoSL	Budget	-	1,000	-	-	-	-	-	-
7	Development of National Apprenticeship Policy and Strategy	Ongoing	Nationwide	GoSL	Budget	-	500	-	-	-	-	-	-
	National Youth Commission					-	-	-	1,500	-	1,935	-	2,911
310	Youth Entrepreneurship and Employment Project	Ongoing	Nationwide	AfDB/GoSL	Loan/Budget	-	-	-	1,500	-	1,935	-	2,911

GOVERNMENT OF SIERRA LEONE

ANNEX 5-SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2021 - 2025

In thousands of Leones

MDA Code	Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY2021 Actual Jan-Dec	FY2022 Estimate Jan-Dec	FY2023 Budget		FY2024 Indicative		FY2025 Indicative	
								Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
313	National Youth Services					2,000	1,500	-	1,500	-	1,935	-	2,911
1	Graduate Service Programme	Ongoing	Nationwide	GoSL	Budget	2,000	1,500	-	1,500	-	1,935	-	2,911
Cluster Seven: Addressing Vulnerabilities and Building Resilience													
318	Ministry of Environment (Forestry Division)					9,173	30,624	-	12,000	-	15,477	-	23,290
1	National Tree Planting	Ongoing	Western Area	GoSL	Budget	9,173	29,749	-	12,000	-	15,477	-	23,290
410	National Protected Area Authority					9,173	29,749	-	12,000	-	15,477	-	23,290
1	REDD Plus and Capacity Building Project	Ongoing	Nationwide	GoSL	Budget	-	375	-	-	-	-	-	-
2	Sierra Leone Sustainable Protected Areas Management and Livelihoods Project	Ongoing	Nationwide	GoSL	Budget	-	125	-	-	-	-	-	-
417	Nuclear Safety and Radiation Protection Authority					300	500	-	-	-	-	-	-
1	Construction of a Central Radioactive Waste Management Facility	Ongoing	Western Area	GoSL	Budget	300	500	-	-	-	-	-	-
Cluster Eight: Means of Implementation													
127	Ministry of Planning and Economic Development (MoPED)					129,318	53,106	3,113	53,660	7,280	70,407	4,200	108,206
1	Strengthening District and National Level Planning	Ongoing	Nationwide	GoSL	Budget	2,539	5,275	-	3,000	-	3,777	-	5,653
2	Project Preparatory Facility (PPF)	Ongoing	Nationwide	GoSL	Budget	355	1,000	-	-	-	-	-	-
3	Strengthening District Development Coordination	Ongoing	Nationwide	GoSL	Budget	685	2,525	-	500	-	645	-	970
4	Preparatory Work for the Successor to the Medium Term National Development Plan	Ongoing	Nationwide	GoSL	Budget	600	-	-	500	-	645	-	970
5	Development of Web-based Project Mapping and Information System for the Public Investment Programme (PIP) and NGO Activities	Ongoing	Nationwide	GoSL	Budget	900	750	-	500	-	645	-	970
6	Support to the Establishment of a National Induced Resettlement Secretariat	Ongoing	Nationwide	ECOWAS	Budget	-	1,000	-	500	-	645	-	970
7	Piloting and Integrating the WAN Fambul	Ongoing	Nationwide	UNDP	Budget	-	-	-	500	-	552	-	801
127 National Council for Civil Education and Development													
1	Strengthening Community Civil Engagement	Ongoing	Nationwide	GoSL	Budget	2,884	-	-	-	-	-	-	-
138	Statistics Sierra Leone (Stat SL)					70,487	-	3,113	1,500	7,280	1,935	4,200	2,911
1	Surveys	Ongoing	Nationwide	FAO/GoSL	Grant/GoSL	-	-	2,700	1,500	7,280	1,935	4,200	2,911
129	Ministry of Finance (MoF)					14,891	2,618	-	11,900	-	15,348	-	23,096
1	Sierra Leone Economic Diversification Project	Ongoing	Nationwide	IDA/GoSL	Grant/Budget	-	250	-	200	-	258	-	388
3	Support to Public Financial Management Unit (PFMU)	Ongoing	Nationwide	IDA/GoSL	Budget	10,695	-	-	6,000	-	7,739	-	11,645
4	Sierra Leone Urban Resilient Project	Ongoing	Nationwide	IDA/GoSL	Budget	450	-	-	200	-	258	-	388
5	Accountable Governance for Basic Service Delivery	Ongoing	Nationwide	IDA/GoSL	Grant/Budget	-	1,507	-	1,800	-	2,322	-	3,494
6	Support to Medium Term Expenditure Framework (MTEF)	Ongoing	Nationwide	GoSL	Budget	2,927	861	-	3,700	-	4,772	-	7,181
701	Transfers to Local Councils					38,517	45,213	-	37,260	-	49,347	-	76,545
1	Local Government Development Grants	Ongoing	Nationwide	GoSL	Budget	6,083	15,000	-	5,000	-	6,449	-	9,704
2	Examination Fees for NPSE	Ongoing	Nationwide	GoSL	Budget	-	10,499	-	11,200	-	15,372	-	25,343
3	Examination Fees for BECE	Ongoing	Nationwide	GoSL	Budget	32,434	19,714	-	21,060	-	27,526	-	41,498
GRAND TOTAL						1,691,897	1,494,505	2,986,372	1,204,000	4,974,238	1,553,000	4,993,830	2,337,000

GOVERNMENT OF SIERRA LEONE
ANNEX 6-PRIMARY BUDGET SUMMARY BY MDA, FY2023 APPROPRIATION

In thousands of Leones

MDA Code	Details	Payroll	Other Charges	Domestic Capital	Total
101	Charged Emoluments	148,414	-	-	148,414
105	Ministry of Political and Public Affairs Office of the Permanent Secretary African Peer Review Mechanism	2,957 1,524 1,432	3,400 1,400 2,000	- - -	6,357 2,924 3,432
106	Office of the Chief Minister	22,243	26,050	5,000	53,293
107	Ministry of Local Government & Rural Development Office of the Permanent Secretary Chiefdom Functionaries Decentralization Secretariat	45,397 9,965 28,372 7,061	20,155 18,155 - 2,000	- - - -	65,552 28,120 28,372 9,061
108	Sierra Leone Small Arms Commission	3,583	2,000	-	5,583
109	Independent Commission for Peace and National Cohesion	3,220	3,500	-	6,720
110	Office of the President Office of the Secretary to the President National Assets Commission Public Sector Reform Unit Anti Corruption Commission Office of the Ombudsman Independent Media Commission Political Parties Registration Commission Law Reform Commission Sierra Leone Insurance Commission Local Government Service Commission National Monitoring and Evaluation Department	111,378 35,570 486 5,358 42,388 7,014 5,068 7,303 4,374 3,626 190 -	76,129 42,929 1,000 1,100 10,000 2,500 1,500 8,500 1,000 2,000 1,600 4,000	3,000 - - - 2,000 - - - - 1,000 - -	190,507 78,499 1,486 6,458 54,388 9,514 6,568 15,803 5,374 6,626 1,790 4,000
112	Office of the Vice President Office of the Secretary to the Vice President National Early Warning and Responses Mechanism Center	24,936 22,767 2,169	22,040 19,040 3,000	- - -	46,976 41,807 5,169
116	Parliamentary Service Commission	35,064	38,000	-	73,064
117	Cabinet Secretariat	7,004	3,700	-	10,704
118	The Judiciary	117,956	18,000	-	135,956
121	Audit Service Sierra Leone	48,083	12,500	3,000	63,583
122	Human Resource Management Office	17,034	4,500	-	21,534
123	Public Service Commission	6,023	3,500	1,000	10,523
124	Law Officers' Department Office of the Solicitor General Administrator and Registrar General Sierra Leone Law School Legal Aid Board Justice Sector Coordinating Office	36,812 20,049 6,011 2,257 6,635 1,861	27,500 12,000 4,800 1,200 7,500 2,000	300 - 300 - - -	64,612 32,049 11,111 3,457 14,135 3,861

In thousands of Leones

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OVERNMENT OF SIERRA LEONE
ANNEX 6-PRIMARY BUDGET SUMMARY BY MDA, FY2023 APPROPRIATION

In thousands of Leones

	MDA Code	Details	Payroll	Other Charges	Domestic Capital	Total
133		Ministry of Information and Communication	27,702	4,400	3,500	35,602
134		National Electoral Commission	36,163	395,000	6,000	437,163
137		National Commission for Democracy	5,037	3,400	-	8,437
138		Statistics - Sierra Leone	24,394	7,000	1,500	32,894
139		National Commission for Privatisation	8,007	2,300	-	10,307
140		Mass Media Services	13,168	4,000	-	17,168
141		Government Printing Department	854	3,600	-	4,454
142		National Public Procurement Authority	12,001	5,800	-	17,801
143		Justice and Legal Service Commission	-	500	-	500
144		National Commission for Human Rights	18,015	3,000	-	21,015
145		Rights to Access Information Commission	4,098	2,500	-	6,598
146		Ministry of Western Region	3,096	2,000	-	5,096
201		Ministry of Defence	264,828	156,000	20,552	441,380
203		National Civil Registration Authority	41,917	5,200	4,000	51,117
205		Ministry of Internal Affairs	537	4,100	-	4,637
206		Sierra Leone Police	440,207	165,960	2,000	608,167
207		Sierra Leone Correctional Services	62,293	80,400	3,000	145,693
208		National Fire Authority	11,127	6,900	-	18,027
209		Central Intelligence and Security Unit	14,819	13,000	2,000	29,819
210		Office of National Security	21,067	15,000	-	36,067
211		Immigration Department	8,204	7,900	-	16,104
212		National Drugs Law Enforcement Agency	1,880	950	-	2,830
213		National Disaster Management Agency	11,383	15,000	-	26,383
214		National Cybersecurity Coordination Center	4,000	1,000	-	5,000
300		Ministry of Technical and Higher Education	364,741	137,580	42,200	544,521
		Office of the Permanent Secretary	10,236	31,580	42,200	84,016
		Tertiary Education Commission	7,175	6,000	-	13,175
		Tertiary Institutions	347,330	100,000	-	447,330

OVERNMENT OF SIERRA LEONE
ANNEX 6-PRIMARY BUDGET SUMMARY BY MDA, FY2023 APPROPRIATION

In thousands of Leones

MDA Code	Details	Payroll	Other Charges	Domestic Capital	Total
301	Ministry of Basic and Senior Secondary Education Office of the Permanent Secretary Teachers Sierra Leone Library Board	924,882 28,162 887,666 9,053	34,900 34,900 - -	476,668 476,668 - -	1,436,449 539,730 887,666 9,053
302	Ministry of Sports	7,999	4,000	-	11,999
303	Ministry of Tourism and Cultural Affairs	891	4,150	-	5,041
304	Ministry of Health and Sanitation Office of the Permanent Secretary Health Workers	603,482 23,227 580,255	67,300 67,300 -	88,620 88,620 -	759,402 179,147 580,255
305	Ministry of Social Welfare Office of the Permanent Secretary National Commission for Persons with Disability	10,993 9,081 1,913	17,500 14,700 2,800	- - -	28,493 23,781 4,713
306	Ministry of Lands, Housing and Country Planning	6,697	3,800	200	10,697
307	National Medical Supplies Agency	7,468	65,100	-	72,568
308	National Commission for Social Action	18,016	3,100	13,000	34,116
309	Sierra Leone Dental and Medical Board	-	700	-	700
310	Ministry of Youth Affairs Office of the Permanent Secretary National Youth Commission	6,709 1,662 5,047	6,200 3,000 3,200	4,500 3,000 1,500	17,409 7,662 9,747
311	Health Service Commission	4,007	4,000	-	8,007
312	Teaching Service Commission	12,464	3,500	-	15,964
313	National Youth Service	5,062	3,000	1,500	9,562
314	National HIV and AIDS Commission	3,571	2,500	-	6,071
315	Teaching Hospital Complex Administration	2,478	2,300	-	4,778
316	Civil Service Training College	-	800	-	800
317	Sierra Leone Council for Post Graduate College of Health Specialist	569	2,900	-	3,469
318	Ministry of Environment	2,597	4,150	12,000	18,747
319	Ministry of Gender and Children's Affairs	4,843	5,400	1,000	11,243
320	National Sports Authority	3,535	33,200	-	36,735
321	Student Loan Scheme Secretariat	2,500	4,000	-	6,500
322	National Land Commission of Sierra Leone	1,000	4,000	-	5,000

OVERNMENT OF SIERRA LEONE
ANNEX 6-PRIMARY BUDGET SUMMARY BY MDA, FY2023 APPROPRIATION

In thousands of Leones

MDA Code	Details	Payroll	Other Charges	Domestic Capital	Total
341	Pensions, Gratuities and Other Retirement Benefits	348,276	-	-	348,276
342	Government's Contributions to Social Security	-	-	-	-
345	Pharmacy Board Services	3,247	5,000	-	8,247
401	Ministry of Agriculture, Forestry and Food Security Office of the Permanent Secretary Seed Multiplication Programme	18,715 14,666 4,049	39,200 35,700 3,500	70,200 70,200 -	128,115 120,566 7,549
402	Ministry of Fisheries and Marine Resources	2,831	17,900	10,000	30,731
403	Ministry of Mines and Mineral Resources Office of the Permanent Secretary National Minerals Agency	36,002 2,428 33,574	5,020 2,620 2,400	- - -	41,022 5,048 35,974
404	Ministry of Transport and Aviation Office of the Permanent Secretary Sierra Leone Aircraft Accident and Incident Investigation Bureau	5,659 3,802 1,858	50,000 49,000 1,000	96,000 96,000 -	151,659 148,802 2,858
405	Ministry of Tourism and Cultural Affairs (Tourism Division) Grant to National Tourist Board Monuments and Relics Commission National and Railway Museums	9,989 8,888 1,101 -	10,100 5,400 3,000 1,700	2,000 1,000 1,000 -	22,089 15,288 5,101 1,700
406	Ministry of Energy	6,335	340,300	74,600	421,235
407	Ministry of Labour and Social Security	4,533	9,600	-	14,133
408	Ministry of Works and Public Assets	4,326	15,830	86,000	106,156
409	Ministry of Trade and Industry Office of the Permanent Secretary Sierra Leone Standards Bureau Sierra Leone Produce Marketing Company Department of Co-operatives Sierra Leone Produce Monitoring Board Consumer Protection Commission	26,114 7,590 10,742 6,282 - - 1,500	14,440 3,940 4,300 1,000 1,200 3,200 800	18,000 18,000 - - - - -	58,554 29,530 15,042 7,282 1,200 3,200 2,500
410	National Protected Area Authority Office of the Executive Director, NPAA Conservative Trust Fund Agency	21,082 17,952 3,129	5,100 3,400 1,700	- - -	26,182 21,352 4,829
411	Road Maintenance Fund Administration	29,637	197,938	-	227,575
412	National Telecommunications Commission	-	265,595	-	265,595
413	Sierra Leone Electricity and Water Regulatory Commission	5,237	1,200	-	6,437
414	Ministry of Water Resources Office of the Permanent Secretary Sierra Leone Water Company - SALWACO Water Resources Management Agency	20,927 1,277 12,591 7,059	17,200 4,600 8,800 3,800	97,000 37,500 59,500 -	135,127 43,377 80,891 10,859

OVERNMENT OF SIERRA LEONE
ANNEX 6-PRIMARY BUDGET SUMMARY BY MDA, FY2023 APPROPRIATION

In thousands of Leones

MDA Code	Details	Payroll	Other Charges	Domestic Capital	Total
415	Sierra Leone Maritime Administration	-	45,269	-	45,269
416	Civil Aviation Authority	-	54,406	-	54,406
417	Nuclear Safety and Radiation Protection Authority	6,038	4,500	-	10,538
418	Sierra Leone Agricultural Research Institute	17,047	4,800	-	21,847
419	Local Content Agency	4,035	3,200	-	7,235
420	Sierra Leone Environmental Protection Agency	-	39,215	-	39,215
421	Small and Medium Enterprises Development Agency	7,017	1,900	-	8,917
422	Sierra Leone Meteorological Agency	6,072	2,000	-	8,072
423	Sierra Leone Petroleum Regulation Agency	-	15,520	-	15,520
424	Sierra Leone Petroleum Directorate	-	9,585	-	9,585
425	Sierra Leone Road Safety Authority	-	54,792	-	54,792
426	Sierra Leone Seed Certification Agency	1,401	1,750	-	3,151
427	National Fertilizer Regulatory Agency	584	1,650	-	2,234
428	National Investment Board General Administration Sierra Leone Investment and Export Promotion Agency Corporate Affairs Commission Public Private Partnership Unit	14,402 6,044 5,290 3,068	10,100 1,600 5,200 1,500 1,800	-	24,502 7,644 10,490 4,568 1,800
430	Cargo Tracking Fees Transfers to SLPA	-	156,829	-	156,829
509	Change in Domestic Suppliers Arrears	-	186,000	-	186,000
601	Public Debt Charges - Domestic	-	2,228,000	-	2,228,000
602	Public Debt Charges - External	-	1,652,011	-	1,652,011
610	Contingency Expenditure	-	10,200	-	10,200
611	Special Warrants of the President	-	4,800	-	4,800
612	Unallocated Head of Expenditure	-	4,000	-	4,000
701	Transfers to Local Councils	32,658	115,252	37,260	185,170
NATIONAL TOTAL		4,827,080	7,713,127	1,204,000	13,744,207

GOVERNMENT OF SIERRA LEONE
ANNEX 7a-ALLOCATION TO EDUCATION, FY2023 - 2025

In thousands of Leones

Particulars	FY2023 Budget	FY2024 Indicative	FY2025 Indicative
Wages and Salaries	4,827,080	5,589,585	6,682,056
Non-Salary, Non-Interest, Recurrent Expenditures	3,833,116	3,922,890	4,768,604
Domestic Capital	1,204,000	1,553,000	2,337,000
Total Government Discretionary Budget	9,864,196	11,065,475	13,787,660
Education Sector Programmes			
Salaries for Ministry of Basic Education and Teachers	999,882	1,159,863	1,391,835
Salaries for Teaching Service Commission Staffs	12,464	14,459	17,350
Salaries for MTHE Tertiary Education Institutions	364,741	423,099	507,719
Salaries for Sierra Leone Law School	2,257	2,618	3,142
Salaries for Teaching Hospital Complex	2,478	2,874	3,449
Recurrent Expenditure for Basic Education	34,900	39,494	45,565
Recurrent Expenditure for Technical and Higher Education	137,580	136,847	166,934
Recurrent Expenditure for Sierra Leone Law School	1,200	1,358	1,567
Recurrent Expenditure for Civil Service Training College	800	905	1,044
Grants for Devolved Education Services to Local Councils	17,068	16,099	20,118
Recurrent Expenditure for Teaching Service Commission	3,500	3,961	4,570
Recurrent Expenditure for Teaching Hospitals Complex	2,300	2,603	3,003
Domestic Capital budget allocation to Education	551,128	712,112	1,082,008
Total Allocations to Education Sector	2,130,297	2,516,291	3,248,305

% Government Budgetary Allocations to the Education Sector

22%

23%

24%

GOVERNMENT OF SIERRA LEONE
ANNEX 7b-ALLOCATION TO HEALTH, FY2023 - 2025

In thousands of Leones

Particulars	FY2023 Budget	FY2024 Indicative	FY2025 Indicative
Wages and Salaries	4,827,080	5,589,585	6,682,056
Non-Salary, Non-Interest, Recurrent Expenditures	3,833,116	3,922,890	4,768,604
Domestic Capital	1,204,000	1,553,000	2,337,000
Total Government Discretionary Budget	9,864,196	11,065,475	13,787,660
Health Sector Programmes			
Salaries for Ministry of Health (Health Workers)	681,482	717,439	860,927
Salaries for National Medical Supplies Agency	7,468	8,663	10,396
Salaries for Post Graduate College of Health Specialists	569	660	792
Salaries for Health Service Commission	4,007	4,648	5,578
Salaries for National HIV & AIDS Commission	3,571	4,143	4,971
Salaries for Pharmacy Board Services	3,247	3,767	4,520
Grants for Devolved Health Services to Local Councils	65,223	61,518	76,878
Recurrent Expenditure for Health	67,300	76,159	87,867
Domestic Capital budget allocation to Health Sector	88,620	114,298	171,999
Recurrent Expenditure for Pharmacy Board Services	5,000	5,658	6,528
Recurrent Expenditure for National Medical Supplies Agency	65,100	73,104	84,342
Recurrent Expenditure for Health Service Commission	4,000	4,527	5,222
Recurrent Expenditure for National HIV & AIDS Commission	2,500	2,829	3,264
Recurrent Expenditure for Post Graduate College of Health Specialists	2,900	3,282	3,786
Recurrent Expenditure for Dental and Medical Board	700	792	914
Total Allocations to Health Sector	938,688	1,081,488	1,327,985

% Government Budgetary Allocations to the Health Sector

10% **10%** **10%**

GOVERNMENT OF SIERRA LEONE
ANNEX 7c--ALLOCATION TO AGRICULTURE, FY2023 - 2025

In thousands of Leones

Particulars	FY2023 Budget	FY2024 Indicative	FY2025 Indicative
Wages and Salaries	4,827,080	5,589,585	6,682,056
Non-Salary, Non-Interest, Recurrent Expenditures	3,833,116	3,922,890	4,768,604
Domestic Capital	1,204,000	1,553,000	2,337,000
Total Government Discretionary Budget	9,864,196	11,065,475	13,787,660
Agriculture Sector Programmes			
Salaries for Agriculture Workers	18,715	21,709	26,051
Salaries for Fisheries and Marine Workers	2,831	3,284	3,941
Salaries for National Protected Area Authority	21,082	24,455	29,346
Salaries for Sierra Leone Agricultural Research Institute	17,047	19,775	23,730
Salaries for Sierra Leone Seed Certification Agency	1,401	1,625	1,950
Salaries for National Fertilizer Regulatory Agency	584	677	813
Recurrent Expenditure for National Protected Area Authority	5,100	5,771	6,659
Recurrent Expenditure for Sierra Leone Agricultural Research Institute	4,800	5,432	6,267
Recurrent Expenditure for Sierra Leone Environment Protection Agency	39,215	36,988	46,223
Recurrent Expenditure for Agriculture Ministry	39,200	44,360	51,179
Recurrent Expenditure for Fisheries and Marine Resources	17,900	20,256	23,370
Sierra Leone Seed Certification Agency	1,750	1,980	2,285
National Fertilizer Regulatory Agency	1,650	1,867	2,154
Domestic Capital Budget Allocation to Agriculture	70,200	90,541	136,249
o/w Input System: E-Vouchers for Rice Production (Seeds, Fertilizers and Tractor Services)	55,000	70,937	106,748
Domestic Capital Budget for Fisheries and Marine Resources	10,000	12,898	19,409
Establishment of Youth Farms & Youth In Fisheries	1,000	1,290	1,941
Total Allocations to Agriculture Sector	252,474	292,908	381,565
% Government Budgetary Allocations to the Agriculture Sector	3 %	3 %	3 %

GOVERNMENT OF SIERRA LEONE
ANNEX 8a-PAYROLL BUDGET BY CATEGORY FOR FY 2022 - 2025

In thousands of Leones

No	Category	FY2022 Estimate		FY2023 Budget		FY2024 Indicative		FY2025 Indicative	
		Workforce	Amount	Workforce	Amount	Workforce	Amount	Workforce	Amount
1	Ministries, Departments and Agencies (MDAs) - Civil Service	5,420	328,051	5,420	335,617	5,895	388,668	5,895	464,585
2	Health Workers	13,710	564,071	14,210	580,255	14,710	671,977	15,710	803,231
3	Subvented Agencies	5,781	669,325	5,841	674,226	5,781	780,802	5,781	933,312
	Computerised	5,473	519,089	5,533	523,989	5,473	606,817	5,473	725,344
	Manual	308	150,236	308	150,237	308	173,985	308	207,969
4	Teachers	37,700	728,542	37,700	887,666	39,700	1,027,981	40,700	1,228,772
5	Consultants	721	160,374	721	162,811	771	188,546	771	225,374
6	Tertiary Institutions	3,229	339,822	3,229	347,330	3,229	402,233	3,229	480,799
7	Security:	23,400	640,527	25,400	814,340	26,350	943,065	28,050	1,127,269
	o/w Military	7,218	221,085	7,218	264,828	7,418	306,690	7,918	366,594
	Police	13,606	337,084	15,606	440,207	16,106	509,791	17,106	609,366
	Fire Force	357	8,346	357	11,127	407	12,885	407	15,402
	Correctional Services	1,991	46,649	1,991	62,293	2,191	72,140	2,391	86,231
	Other Security Agency (CISU & ONS)	228	27,363	228	35,886	228	41,558	228	49,675
8	Political Class	215	137,523	215	148,414	265	171,874	265	205,445
9	Judiciary	383	115,921	361	117,956	361	136,602	361	163,284
10	Foreign Missions	585	337,784	591	349,141	560	404,331	560	483,307
11	End of Service Benefits and Gratuity, Retirement & Death Benefit	-	185,855	-	263,934	-	305,655	-	365,357
	Gratuity		120,033		200,804		232,545		277,967
	Pensions		52,471		50,995		59,056		70,592
	Death Benefits		13,351		12,135		14,053		16,798
13	Political Pensioners	46	12,035	46	49,217	46	56,997	46	68,130
16	Extra NaSSIT Contribution (Old Employees & Military)	-	35,315	-	35,124	-	40,676	-	48,621
17	Local Governance (PCs, CFs,):	2,027	60,551	2,027	61,049	2,021	70,178	2,021	84,570
	Computerised (Local Councils Core Staff)	855	31,824	855	32,678	849	37,322	849	45,296
	Manual (Paramount Chiefs & Chiefdom Functionaries)	1,172	28,726	1,172	28,372	1,172	32,856	1,172	39,274
Total Wage Bill		93,217	4,315,695	95,761	4,827,080	99,689	5,589,584	103,389	6,682,057

GOVERNMENT OF SIERRA LEONE
ANNEX 8b-FOREIGN MISSION PAYROLL SUMMARY, FY 2022 - 2023

In thousands of Leones

	Mission	Workforce	Monthly Gross Salary (Forex)	FY2022 Estimate	FY2023 Budget
1	Embassy, Dubai	19	\$71,064.65	9,916,912	10,401,970
2	High Commission, Abuja	40	\$95,824.56	13,372,101	14,026,150
3	Embassy, Addis Ababa	27	\$87,573.88	12,220,737	12,818,480
4	High Commission, Banjul	23	\$86,888.98	12,125,161	12,718,220
5	Embassy, Berlin	23	€ 93,660.45	12,695,121	13,316,060
6	Embassy, Brussels	27	€ 137,304.00	18,610,747	19,521,030
7	Embassy, Cairo	19	€ 72,763.74	9,383,202	9,842,150
8	Embassy, Beijing	21	\$73,221.62	10,217,912	10,717,690
9	Embassy, Conakry	27	\$105,779.47	13,783,110	14,457,270
10	Embassy, Geneva	14	\$77,323.85	10,790,369	11,318,150
11	High Commission, Accra	26	\$78,428.36	10,944,501	11,479,820
12	Embassy, Tehran	16	\$64,077.14	8,941,820	9,379,180
13	High Commission, Nairobi	25	\$61,568.65	8,591,765	9,012,000
14	Embassy, Kuwait	21	\$126,699.64	17,680,649	18,545,440
15	High Commission, London	31	£78,483.92	12,051,862	12,641,340
16	Embassy, Monrovia	32	\$98,193.73	13,702,713	14,372,940
17	Embassy, Rabat	31	\$115,691.93	16,144,548	16,934,200
18	Embassy, Moscow	16	\$54,502.40	7,605,687	7,977,690
19	UN Delegation, New York	33	\$347,990.25	45,061,253	43,647,600
20	Embassy, Riyadh	34	\$120,869.85	16,867,115	17,692,120
21	Embassy, Dakar	19	\$76,008.83	10,606,860	11,125,660
22	Embassy, Seoul	16	\$75,592.05	10,548,699	11,064,660
23	Embassy, Ankara	19	\$86,008.43	12,002,282	12,589,330
24	Embassy Washington, DC	26	\$146,321.78	18,995,418	18,453,200
25	UNESCO Delegation, Paris	6	\$0.00	4,923,456	5,089,000
Grand Total		591		337,784,000	349,141,350

ANNEX 9: FINANCIAL PERFORMANCE OF STATE-OWNED ENTERPRISES, FY2021 - 2025
In thousands of Leones

State-owned Enterprise		Actual 2021	Estimate 2022	Budget 2023	Indicative 2024	Indicative 2025	Comments
1	Electricity Distribution and Supply Authority (EDSA)						
	Own Cash Receipts	616,570	636,662	1,200,000	1,380,000	1,587,000	Experiencing liquidity challenges in the short term, but has potential to break even in the medium term
	Central Government Transfer (Receipt)	313,242	508,623	500,000	500,000	500,000	
	Total Cash Receipts	929,812	1,145,285	1,700,000	1,880,000	2,087,000	
	Cash outflow	960,611	1,523,875	2,233,604	2,568,644	2,953,941	
	Net Cashflow (outflow)	(30,799)	(378,590)	(533,604)	(688,644)	(866,941)	
2	Electricity Generation and Transmission Company (EGTC)						
	Own Cash Receipts	134,698	187,396	250,000	274,418	290,333	Liquidity challenges in FY2023 and the medium term
	Central Government Transfer (Receipt)	-	-	-	-	-	
	Total Cash Receipts	134,698	187,396	250,000	274,418	290,333	
	Cash outflow	159,293	152,277	433,154	433,523	476,876	
	Net Cashflow (outflow)	(24,595)	35,119	(183,154)	(159,105)	(186,543)	
3	Sierra Leone State Lottery (SLSL)						
	Own Cash Receipts	2,333	46,708	52,775	60,381	72,250	Under Joint Venture
	Central Government Transfer (Receipt)	-	-	-	-	-	
	Total Cash Receipts	2,333	46,708	52,775	60,381	72,250	
	Cash outflow	4,696	40,492	48,603	56,366	67,242	
	Net Cashflow (outflow)	(2,363)	6,216	4,172	4,015	5,008	
4	Sierra Leone Housing Corporation (SALHOC)						
	Own Cash Receipts	4,073	4,050	78,515	80,542	82,873	Potential to generate profit with the requisite investments and receipt from 7th Battalion
	Central Government Transfer (Receipt)	-	2,000	-	-	-	
	Total Cash Receipts	4,073	6,050	78,515	80,542	82,873	
	Cash outflow	3,217	4,415	28,568	32,853	34,459	
	Net Cashflow (outflow)	856	1,635	49,947	47,689	48,414	
5	Sierra Leone Ports Authority (SLPA)						
	Own Cash Receipts	83,372	122,144	143,174	150,333	157,850	Making Profit
	Central Government Transfer (Receipt)	11,705	16,748	16,748	18,423	20,265	
	Total Cash Receipts	95,077	138,892	159,922	168,756	178,115	
	Cash outflow	108,042	128,072	150,445	152,086	165,475	
	Net Cashflow (outflow)	(12,965)	10,820	9,477	16,670	12,640	
6	Sierra Leone National Shipping Company (SLNSC)						
	Own Cash Receipts	16,726	33,545	39,942	43,403	47,743	Potential to profit and pay dividend
	Central Government Transfer (Receipt)	-	-	-	-	-	
	Total Cash Receipts	16,726	33,545	39,942	43,403	47,743	
	Cash outflow	9,877	30,816	36,986	40,067	44,142	
	Net Cashflow (outflow)	6,849	2,729	2,956	3,336	3,601	
7	Sierra Leone Telecommunication Company Limited (SIERRATEL)						
	Own Cash Receipts	24,705	20,422	-	-	-	Concessioned
	Central Government Transfer (Receipt)	-	-	-	-	-	
	Total Cash Receipts	24,705	20,422	-	-	-	
	Cash outflow	23,647	10,352	-	-	-	
	Net Cashflow (outflow)	1,058	10,070	-	-	-	
8	Sierra Leone Road Transport Corporation (SLRTC)						
	Own Cash Receipts	27,691	14,782	104,887	104,772	105,482	Potential to make profit
	Central Government Transfer (Receipt)	-	-	-	-	-	
	Total Cash Receipts	27,691	14,782	104,887	104,772	105,482	
	Cash outflow	28,314	14,866	96,804	87,011	87,011	
	Net Cashflow (outflow)	(623)	8,083	17,761	39,042	66,440	

ANNEX 9: FINANCIAL PERFORMANCE OF STATE-OWNED ENTERPRISES, FY2021 - 2025
In thousands of Leones

State-owned Enterprise		Actual 2021	Estimate 2022	Budget 2023	Indicative 2024	Indicative 2025	Comments
9	Sierra Leone Commercial Bank (SLCB)						
	Own Cash Receipts	357,235	450,426	516,236	-	-	Showing profitability
	Central Government Transfer (Receipt)	-	-	-	-	-	
	Total Cash Receipts	357,235	450,426	516,236	-	-	
	Cash outflow	293,140	274,011	305,643	-	-	
	Net Cashflow (outflow)	64,095	176,415	210,593	-	-	
10	Rokel Commercial Bank (RCB)						
	Own Cash Receipts	283,823	308,670	339,210	380,664	420,890	Profitable and potential to increase over the medium term. Paying dividend to Government
	Central Government Transfer (Receipt)	-	-	-	-	-	
	Total Cash Receipts	283,823	308,670	339,210	380,664	420,890	
	Cash outflow	218,008	222,021	241,599	260,800	285,845	
	Net Cashflow (outflow)	65,815	86,649	97,611	119,864	135,045	
11	Sierra Leone Airport Authority (SLAA)						
	Own Cash Receipts	61,491	75,918	-	-	-	Concessioned
	Central Government Transfer (Receipt)	2,300	-	-	-	-	
	Total Cash Receipts	63,791	75,918	-	-	-	
	Cash outflow	64,194	55,786	-	-	-	
	Net Cashflow (outflow)	(403)	20,132	-	-	-	
12	Guma Valley Water Company (GVWC)						
	Own Cash Receipts	32,526	43,515	65,105	82,660	93,030	Potential to be profitable in the medium term, experiencing liquidity challenges in FY2023 as expecting huge transfers from GoSL for CAPEX
	Central Government Transfer (Receipt)	7,358	2,000	104,548	44,985	17,000	
	Total Cash Receipts	39,884	55,515	169,653	127,645	110,030	
	Cash outflow	47,876	53,249	169,080	121,221	96,562	
	Net Cashflow (outflow)	(7,992)	2,266	573	6,424	13,468	
13	Sierra Leone Produce Marketing Company (SLPMC)						
	Own Cash Receipts	8,542	8,249	16,075	16,739	17,779	Potential to make profit
	Central Government Transfer (Receipt)	3	717	1,772	1,722	1,898	
	Total Cash Receipts	8,545	8,966	17,847	18,461	19,677	
	Cash outflow	9,516	9,349	15,547	16,796	18,446	
	Net Cashflow (outflow)	(971)	(383)	2,300	1,665	1,231	
14	National Insurance Company Limited (NIC)						
	Own Cash Receipts	17,363	21,009	23,099	26,523	33,086	Potential to make Profit
	Central Government Transfer (Receipt)	-	-	-	-	-	
	Total Cash Receipts	17,363	21,009	23,099	26,523	33,086	
	Cash outflow	19,487	19,355	21,260	19,644	22,445	
	Net Cashflow (outflow)	(2,124)	1,654	1,839	6,879	10,641	
15	Sierra Leone Postal Services (SALPOST)						
	Own Cash Receipts	12,259	9,630	8,452	9,298	10,227	Experiencing liquidity challenges in the
	Central Government Transfer (Receipt)	-	-	-	-	-	short to medium run, but with a potential to be
	Total Cash Receipts	12,259	9,630	8,452	9,298	10,227	
	Cash outflow	7,950	17,106	12,845	12,623	11,714	
	Net Cashflow (outflow)	4,309	(7,476)	(4,393)	(3,325)	(1,487)	
16	Sierra Leone Water Company (SALWACO)						
	Own Cash Receipts	3,877	4,350	15,300	16,830	18,513	Experiencing liquidity
	Central Government Transfer (Receipt)	-	-	-	-	-	3,000
	Total Cash Receipts	3,877	4,350	15,300	16,830	18,513	to be profitable by
	Cash outflow	8,621	9,350	20,865	20,830	21,513	
	Net Cashflow (outflow)	9,111	9,173	5,886	6,475	7,122	
		(490)	177	14,979	14,355	14,391	

ANNEX 10a: RESOURCES MOBILISED FOR NEW AND ON-GOING PROJECTS FROM APRIL 2018 - OCTOBER, 2022
In millions of US\$

MDA Code	Project Title	Funding			FY 2018			FY 2019			FY 2020			FY 2021			Grand Total FY 2022		
		Funding Source	Loan	Grant	Total	Loan	Grant	Total	Loan	Grant	Total	Loan	Grant	Total	Loan	Grant	Total		
Cluster One: Human Capital Development		-	-	20.0	20.0	40.0	30.0	70.0	62.0	83.0	145.0	27.1	154	424	5.0	140.0	145.0	382.4	
300	Ministry of Technical and Higher Education Partial Financing of the Construction of the University of Science and Technology	-	-	-	-	-	-	-	32.0	-	32.0	-	-	-	-	-	-	32.0	
		EBID	-	-	-	-	-	-	32.0	-	32.0	-	-	-	-	-	-	32.0	
301	Ministry of Basic and Senior Secondary Education SLSkills Development Project Education Sector Support OFID Education Sector Support BADEA SL Free Education Project Free Education (COVID-19 Response Additional Financing) Digital Connectivity in Schools to Accelerated COVID-19 Education Response and Recovery Project	-	-	20.0	20.0	40.0	-	40.0	-	50.0	50.0	25.0	6.9	31.9	5.0	-	5.0	146.9	
		IDA/WB	-	20.0	20.0	-	-	-	-	-	-	-	-	-	-	-	-	20.0	
		OFID	-	-	-	20.0	-	20.0	-	-	-	25.0	-	25.0	-	-	45.0	45.0	
		BADEA	-	-	-	20.0	-	20.0	-	-	-	-	-	-	-	-	20.0	20.0	
		WB	-	-	-	-	-	-	-	50.0	-	50.0	-	-	-	-	50.0	50.0	
		GPE/IBRD	-	-	-	-	-	-	-	-	6.9	-	6.9	-	-	-	6.9	6.9	
		IsDB	-	-	-	-	-	-	-	-	-	-	-	-	5.0	5.0	-	5.0	
304	Ministry of Health and Sanitation Sierra Leone COVID-19 Emergency Preparedness and Response Project Maternal, Neonatal and Child Health Strengthening Multi-Country COVID-19 Crisis Response Support Strengthening COVID-19 Response and Essential Health Services Supplementary Loan for Developing Three	-	-	-	-	-	-	-	30.0	33.0	63.0	2.1	8.5	10.6	-	60.0	60.0	133.6	
		WB	-	-	-	-	-	-	-	7.5	-	7.5	-	8.5	-	-	16.0	16.0	
		IsDB	-	-	-	-	-	-	20.0	0.5	20.5	-	-	-	-	20.0	0.5	20.5	
		AfDB	-	-	-	-	-	-	-	25.0	-	25.0	-	-	-	-	25.0	25.0	
		IsDB	-	-	-	-	-	-	10.0	-	10.0	-	-	-	10.0	-	-	10.0	
		Kuwait	-	-	-	-	-	-	-	-	2.1	-	2.1	-	-	-	-	2.1	
		WB	-	-	-	-	-	-	-	-	-	-	-	-	-	60.0	60.0	60.0	
306	Ministry of Lands, Country Planning and the Environment MoLCP&E Sierra Leone Land Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	40.0	40.0	-	40.0	
308	National Commission for Social Action 70.0 Social Safety Net (Second Additional Financing) Productive Social Safety Nets and Youth Employment	-	-	-	-	-	30.0	30.0	-	-	-	-	-	-	-	40.0	40.0	40.0	
		WB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		WB	-	-	-	-	30.0	30.0	-	-	-	-	-	-	-	30.0	30.0	30.0	
		WB	-	-	-	-	-	-	-	-	-	-	-	-	-	40.0	40.0	40.0	
Cluster Two: Diversifying the Economy and Promoting Growth																			
401	Ministry of Agriculture and Food Security Rural Finance & Community Improvement II Agricultural (AVDP) Value Chain Development Project Regional Rice Value Chain Development Sierra Leone Agro-Industry and Rice Value Chain Development Project Land and Infrastructure Development Bank	4.5	4.5	4.5	4.5	9.0	70.9	32.4	103.3	-	39.1	39.1	-	-	-	62.1	62.1	213.5	
		IFAD	-	-	-	-	-	-	-	39.1	-	39.1	-	-	-	62.1	62.1	213.5	
		IFAD	-	-	-	5.9	5.9	11.8	-	-	-	-	-	-	-	4.5	5.9	9.0	
		IsDB	-	-	-	15.0	7.3	22.3	-	-	-	-	-	-	-	-	15.0	7.3	
		AfDB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11.2	11.2	
		India Exim Bank	-	-	-	30.0	-	30.0	-	-	-	-	-	-	-	30.0	-	30.0	

ANNEX 10a: RESOURCES MOBILISED FOR NEW AND ON-GOING PROJECTS FROM APRIL 2018 - OCTOBER, 2022
In millions of US\$

MDA Code	Project Title	Funding	FY2018			FY2019			FY2020			FY2021			Grand Total FY 2022		
			Grant	Loan	Total	Grant	Loan	Total	Grant	Loan	Total	Grant	Loan	Total	Grant	Loan	Total
	Funding Source																
	Agricultural Value Chain Development Project Promoting Climate Resilience in the Cocoa and Rice Sectors as an Adaptation Strategy in Sierra Leone	IFAD	-	-	-	20.0	-	20.0	-	-	-	-	-	-	28.0	8.0	28.0
	Additional Financing for Smallholder Commercialization and Agribusiness Devt	WB	-	-	-	-	-	-	9.1	-	9.1	-	-	-	-	9.1	-
	Emergency Food Production Program	WB	-	-	-	-	-	-	30.0	-	30.0	-	-	-	30.0	-	30.0
	West Africa Food System Resilience Program Phase 2	WB	-	-	-	-	-	-	-	-	-	2.1	-	2.1	-	-	2.1
												60.0	-	60.0	-	60.0	60.0
	Cluster Three: Infrastructure and Economic Competitiveness		10.0	7.3	17.3	76.2	91.2	167.4	-	26.1	26.1	15.0	50.0	65.0	35.5	101.2	276.0
404	Ministry of Transport and Aviation - PFMU/TIDU/MoTA Integrated Resilient Urban Mobility Project	IDA/WB	-	-	-	50.0	-	50.0	-	-	-	-	-	-	-	-	50.0
			-	-	-	50.0	-	50.0	-	-	-	-	-	-	-	-	50.0
406	Ministry of Energy Energy Sector Reform Utility (Additional Financing)	IDA/WB	-	-	-	36.0	86.0	122.0	25.0	-	25.0	-	50.0	-	-	50.0	161.0
	Rehabilitation and Extension of the Bo-Kenena Distribution System	AIDB	-	-	-	36.0	-	36.0	-	-	-	-	-	-	-	-	36.0
	West Africa Regional Energy Trade Development Policy Financing - EDSA	WB	-	-	-	-	-	-	25.0	-	25.0	-	-	-	-	-	25.0
	Enhancing Sierra Leone Energy Access	IDA	-	-	-	-	-	-	-	-	-	-	50.0	-	-	-	50.0
408	Sierra Leone Roads Authority (SLRA) Manor River Union Road Development and Transport Facilitation Programme - Phase 3	AIDB	-	-	-	-	-	-	-	-	-	35.5	-	35.5	-	-	35.5
409	Ministry of Trade and Industry SL-Agro-Processing Competitiveness Project Support to Investment Promotion Agencies in Transition Countries Pilot	IDA/WB	-	10.0	10.0	-	-	-	1.1	-	1.1	-	-	-	10.0	1.1	11.1
			-	-	-	-	-	-	-	-	-	-	-	-	-	-	10.0
414	Ministry of Water Resources: Guma Valley Water Company (GVWC) Greater Freetown Water Supply and Sanitation Masterplan and Investment Studies	AIDB	-	2.3	2.3	26.2	5.2	31.4	-	-	-	15.0	-	15.0	-	41.2	7.8
	Freetown WASH and Aquatic Environment Revamping Project	AIDB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.3
	Revamping of Aquatic Environment in the Greater Freetown	AIDB	-	-	-	9.1	5.2	14.3	-	-	-	-	-	-	9.1	5.2	14.3
	Expansion and Rehab. of Existing Portable Water Facilities in 4 Communities	Kuwait	-	-	-	17.1	-	17.1	-	-	-	-	-	-	17.1	-	17.1
	India EXIM Bank																
	Emergency COVID-19 Relief Assistance for Water, Sanitation Hygiene Impro	AIDB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.2
414	Ministry of Water Resources: SALWACO Drilling of 100 Solar Powered Boreholes and Rural Development	SFD	-	5.0	5.0	-	-	-	-	-	-	-	-	-	-	-	5.0
			-	5.0	5.0	-	-	-	-	-	-	-	-	-	-	-	5.0

ANNEX 10a: RESOURCES MOBILISED FOR NEW AND ON-GOING PROJECTS FROM APRIL 2018 - OCTOBER, 2022

In millions of US\$

MDA Code	Project Title	Funding	FY 2018			FY 2019			FY 2020			FY 2021			Grand Total FY 2022		
			Loan	Grant	Total	Loan	Grant	Total	Loan	Grant	Total	Loan	Grant	Total	Loan	Grant	Total
	Cluster Four: Governance and Accountability for Results	Funding Source	-	-	-	-	30.0	-	30.0	-	-	-	-	-	0.8	0.8	30.8
133	Ministry of Information and Communications		-	-	-	30.0	-	-	30.0	-	-	-	-	-	-	-	-
	Fibre Backbone Network Phase II	China Exim Bank	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SL Digital Transformation Project	WB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Cluster Five: Empowering Women, Children, and Persons with Disability		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Ministry of Social Welfare		-	-	-	13.7	13.7	-	-	-	-	-	-	-	-	-	-
	Post Ebola Recovery Social Investment Funds	AIDB	-	-	-	13.7	13.7	-	-	-	-	13.7	13.7	-	-	-	13.7
	Cluster Six: Youth Employment, Sports, and Migration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Cluster Seven: Addressing Vulnerabilities and Building Resilience		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Cluster Eight: Means of Implementation		-	-	-	54.1	54.1	-	170.4	170.4	96.7	96.7	50.0	50.0	-	321.2	321.2
129	Ministry of Finance		-	-	-	54.1	54.1	-	140.4	140.4	96.7	96.7	-	-	-	291.2	291.2
	Enhancing Policy Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Research & Capacity Building (R&DD)	AIDB	-	-	-	0.7	0.7	-	-	-	-	-	-	-	-	0.7	0.7
	Enhancing Tax Compliance in		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sierra Leone - NRA	AIDB	-	-	-	1.4	1.4	-	-	-	-	-	-	-	-	1.4	1.4
	SL Financial Inclusion Project - BSL	WB	-	-	-	12.0	12.0	-	-	-	-	-	-	-	-	12.0	12.0
	Second Productivity and Transparency Support Grant Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Policy Financing - MoF/BSL/NRA/SSL	WB	-	-	-	40.0	40.0	-	-	-	-	-	-	-	-	40.0	40.0
	Project for Digitisation of Government Payments in the Mano River Union (MRU)	AIDB	-	-	-	-	-	-	0.4	0.4	-	-	-	-	-	0.4	0.4
	SL Third Productivity and Transparency Support Grant	WB	-	-	-	-	-	-	100.0	100.0	-	-	-	-	-	100.0	100.0
	SL Economic Diversification Project	WB	-	-	-	-	-	-	40.0	40.0	-	-	-	-	-	40.0	40.0
	Resilient Urban Sierra Leone	IDA	-	-	-	-	-	-	-	-	-	-	-	-	-	56.7	56.7
	Accountable Governance for Basic Service Delivery	IDA	-	-	-	-	-	-	-	-	-	-	-	-	-	40.0	40.0
	Digital Transformation	IDA	-	-	-	-	-	-	-	-	-	50.0	-	-	-	-	-
138	Statistics Sierra Leone		-	-	-	-	-	-	30.0	30.0	-	-	-	-	-	30.0	30.0
	Harmonizing and Improving Statistics in West Africa	WB	-	-	-	-	-	-	30.0	30.0	-	-	-	-	-	30.0	30.0
	Loan and Grant		14.5	31.8	46.3	217.1	221.4	438.4	62.0	318.7	380.7	42.1	162.1	204.2	5.0	288.4	897.0
																	1,237.7
% Distribution Loan and Grant			31.3%	68.7%	100.0%	49.5%	50.5%	100.0%	16.3%	83.7%	53.6%	1.3%	75.8%	77.1%	27.5%	72.5%	100.0%

ANNEX 10b - FY2021-22 PIPELINE PROJECTS
In millions of US\$

MDA Code	Project Title	Funding Sources	FY2021	FY2022
Cluster One: Human Capital Development				
304	Ministry of Health and Sanitation		140.0	172.5
	Construction and Equipping of a Cardiovascula and Renal/Urological Hospital			
	Quality Essential Health Services and Systems Support			
	Health Supply Chain Development	EBID	15.0	
	Radiotherapy and Diagnostic Centers	IDA	60.0	
	Construction of King Salman Referral Hospital	IsDB		10.0
	General Referral Hospital in Sierra Leone	KFAED		17.5
		SFD		30.0
		Koria EXIM Bank		100.0
306	Ministry of Lands, Country Planning and the Environment MoLCP&E)		40.0	-
	Land Administration	IDA	40.0	
308	National Commission for Social Action (NaCSA)		40.0	-
	Social Safety Net and Youth Employment	IDA	40.0	
Cluster Two: Diversifying the Economy and Promoting Growth				
401	Ministry of Agriculture and Food Security		242.3	81.8
	Agricultural Value Chain Development			
	Regional Rice Value Chain Development	OFID	242.3	81.8
	Agricultural Value Chain Development	BADEA	15.0	
	West Africa Food System Resilient Program	IFAD	10.0	
	Global Agriculture & Food Security	IDA	12.3	
	Rice Agro-Industrial Cluster Agriculture	IDA	60.0	
	Soil Fertility Mapping	IDA	27.5	
		AfDB	30.5	
		AfDB	167.3	
		IsDB	1.5	
Cluster Three: Infrastructure and Economic Competitiveness				
404	Ministry of Transport and Aviation (MoTA)		145.1	383.3
	Freetown Estuary Transport Development			
		Koria EXIM Bank	90.0	90.0
408	Ministry of Works and Public Assets			
	Kailahun-Koindu Road		110.1	189.3
	Tikonko-Mattru Road	AfDB	35.1	
	Kailahun-Koindu-Guinea-Liberia Road Reconstruction	IsDB	40.0	
	Construction of Tikonko-Kptema-Serabu Road	BADEA	35.0	
	Construction of Mano Junction-Tongo-Bumpeh Road	IsDB	25.0	
	Construction of Kenema-Zimmi Road	BADEA	81.2	
		IsDB	83.1	
409	Ministry of Trade and Industry		15.0	-
	COVID-19 Emergency Response (Trade & SME Component)	IsDB	15.0	

ANNEX 10b - FY2021-22 PIPELINE PROJECTS
In millions of US\$

MDA Code	Project Title	Funding Sources	FY2021	FY2022
406	Ministry of Energy Rural Electrification of Seven (7) District Headquarter Townships Eastern Corridor Transmission Support	- EBID Kalpataru Power	104.0 32.0	72.0
414	Ministry of Water Resources: Guma Valley Water Company (GVWC) Freetown WASH and Aquatic Environment Revamping Freetown WASH and Aquatic Environment Revamping	OFID IsDB	20.0 20.0 -	-
Cluster Eight: Means of Implementation			125.0	-
129	Ministry of Finance Inclusive Sustainable Growth Financing Digital Transformation	OFID IDA	125.0 75.0 50.0	-
Total Loan and Grant			652.3	637.6

ANNEX 11: SUMMARY OF POVERTY RELATED EXPENDITURE, FY2023
In thousands of Leones

Expenditure Category	Non-salary, on-interest Recurrent Expenditure	Domestic Capital Expenditure	Total
Total Discretionary Primary Expenditure	3,647,116.0	1,204,000.3	4,851,116.3
Total Poverty Related Expenditure	1,188,272.0	1,074,930.6	2,263,202.6
Anti-Corruption Commission (ACC)	10,000.0	-	10,000.0
Statistics - Sierra Leone	7,000.0	-	7,000.0
Sierra Leone Police	165,960.0	2,000.0	167,960.0
Sierra Leone Correctional Services	80,400.0	-	80,400.0
National Fire Authority	6,900.0	-	6,900.0
Ministry of Technical and Higher Education	137,580.0	12,165.0	149,745.0
Ministry of Basic and Secondary Education	34,900.0	563,807.8	598,707.8
Ministry of Health and Sanitation	67,300.0	23,715.0	91,015.0
National Medical Supplies Agency	65,100.0	-	65,100.0
Ministry of Social Welfare	17,500.0	-	17,500.0
Ministry of Gender and Children's Affairs	5,400.0	-	5,400.0
Health Service Commission	4,000.0	-	4,000.0
Ministry of Transport and Aviation (MoTA)	50,000.0	4,945.8	54,945.8
Ministry of Agriculture, Forestry and Food Security	39,200.0	83,670.0	122,870.0
Ministry of Environment	4,150.0	-	4,150.0
Ministry of Energy	340,300.0	39,045.0	379,345.0
National Commission for Social Action(NaCSA)	3,100.0	8,490.0	11,590.0
Sierra Leone Electricity and Water Regulatory Commission	1,200.0	-	1,200.0
Ministry of Water Resources	17,200.0	99,216.0	116,416.0
Ministry of Works	15,830.0	200,616.0	216,446.0
Local Councils	115,252.0	37,260.0	152,512.0
Other Discretionary Expenditures	2,458,844.0	129,069.6	2,587,913.6
Summary:			
Total Discretionary Primary Expenditure	3,647,116.0	1,204,000.3	4,851,116.3
Total Poverty Related Expenditure	1,188,272.0	1,074,930.6	2,263,202.6
Poverty Related Expenditure as a % of Total Discretionary Primary Expenditure	32.6%	89.3%	46.7%

ANNEX 12: TREASURY SINGLE ACCOUNT (TSA) AGENCIES REVENUE AND EXPENDITURE PROJECTIONS
In thousands of Leones

Details	FY2021 Actuals				FY2022 Estimate				FY2023 Budget			
	Revenue	Transfer	% Transfer	Amount Retained	Revenue	Transfer	% Transfer	Amount Retained	Revenue	Transfer	% Transfer	Amount Retained
National Telecommunications Commission	191,274	120,014	63%	71,260	165,547	120,060	67%	45,488	379,386	265,595	90%	113,791
Petroleum Regulatory Agency	26,408	23,768	90%	2,641	14,408	12,968	90%	1,441	27,954	15,520	90%	12,434
Sierra Leone Maritime Administration	64,168	57,751	90%	6,417	60,168	54,151	90%	6,017	87,631	45,269	90%	42,362
Environment Protection Agency	38,218	27,233	71%	10,984	51,000	40,800	80%	10,200	60,225	39,215	80%	21,010
Sierra Leone Civil Aviation Authority	33,781	25,336	75%	8,445	72,000	54,000	75%	18,000	72,330	54,406	75%	17,924
Sierra Leone Road Safety Authority	85,617	71,441	83%	14,176	90,617	81,556	90%	9,062	142,827	54,792	90%	88,035
Petroleum Directorate	6,062	20,104	332%	(14,042)	5,891	17,366	-	(11,475)	31,162	9,585	-	21,577
Sub-Total	445,528	345,647	78%	99,882	459,631	380,900	75%	78,732	801,515	484,382	75%	317,133
Transfer to Road Maintenance Fund	211,839	225,881	100%	(14,042)	269,810	269,810	100%	-	393,970	354,767	100%	39,203
Transfer to Road Maintenance Fund												
Administration (RMFA)	211,839	211,839	100%	-	269,810	269,810	100%	-	197,938	197,938	100%	-
o/w Transfer to RMFA from SLRSA	-	14,042	100%	-	-	9,062	100%	-	-	88,035	100%	-
Parastatals (Cargo Tracking)									196,032	156,829		39,203
Grand Total	657,367	571,528	88%	85,840	729,441	650,710	86%	78,732	1,195,485	839,149	86%	356,336

In thousands of Leones

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ANNEX 13b: PROJECTED OWN SOURCE REVENUES OF LOCAL COUNCILS FOR FY 2023

In thousands of Leones

No	Local Council	Taxation Revenue					Non Tax Revenue				Total Own Revenue
		Local Tax	Property Tax	Market Dues	Business Registration	Licenses	Fees & Charges	Mining Revenues	Evacuation Fees	Other Non-Tax Revenue	
1	Bo District	30,803	1,393,119	15,000	54,750	99,067	24,000	74,000		20,000	1,710,739
2	Bo City	15,000	2,200,000	720,000	160,000	1,000,000	2,060,680		80,500	191,500	6,427,680
3	Bombali District	50,200	505,494	10,000	43,500	75,742	619,083				1,304,019
4	Makeni City	6,400	1,368,227	364,800	28,875	350,000	509,078			375,555	3,002,935
5	Bonthe District	42,000	121,500	4,500	50,700	251,827	140,905	691,590	7,000		1,310,022
6	Bonthe Municipal	10,000	65,000	15,250	20,000	5,000	20,000	21,150		5,000	161,400
7	Falaba District	35,000	190,000	15,000	50,000	45,000	100,000			5,000	440,000
8	Freetown	609,000	25,808,715	4,972,590		5,806,303	14,388,750				51,585,358
9	Kailahun District	98,820	803,500	30,000	59,000	365,500	180,000	60,000	180,000	60,250	1,837,070
10	Kambia District	52,013	674,166	538,240	115,000	644,536	776,700	125,000	100,000	66,400	3,092,055
11	Karene District	25,800	120,162	44,280	35,250	57,800	64,310		120,250	36,450	504,302
12	Kenema District	75,000	496,098	4,536	27,000	24,740	131,420	615,977	840,000		2,214,771
13	Kenema City	15,000	2,945,203	1,140,235	13,000	1,189,456	217,000				5,599,894
14	Koinadugu District	45,000	35,000	70,000	150,000	245,000	350,000	145,000	600,000	40,542	1,680,542
15	Kono District	50,260	614,990	3,884	30,000	52,000	48,800	1,000,000	80,266	40,000	1,920,200
16	Koidu New Sembehun	4,000	1,834,370	496,800	54,913	451,309	74,175	109,149			3,024,716
17	Moyamba District	30,000	230,000	50,000	98,500	262,250	76,800	1,443,400		37,417	2,228,367
18	Port Loko City	10,000	115,097	46,800	34,500	263,173	10,000	60,000		20,000	559,570
19	Port Loko District	60,000	750,000	20,000	50,000	208,660	198,625	850,000		36,250	2,173,535
20	Pujehun District	30,820	400,000	120,000	67,698	111,820	992,620	77,043			1,800,000
21	Tonkolili District	145,000	1,266,950	24,000		306,000	769,575	285,000			2,796,525
22	Western Area District	880,000	5,526,675	1,188,000	352,000	4,075,610	2,190,370	180,961		402,600	14,796,216
	Total	2,320,116	47,464,266	9,893,915	1,494,686	15,890,793	23,942,891	5,738,270	2,081,016	1,343,964	110,169,916

ANNEX 14a: PROJECTED EXTERNAL DEBT SERVICE PAYMENT 2020 - 2025

In millions of US\$

Creditor/International Financial Institution	2020 Actual			2021 Actuals			2022 Estimate			2023 Projection			2024 Projection			2025 Projection		
	Principal	Interest		Principal	Interest		Principal	Interest		Principal	Interest		Principal	Interest		Principal	Interest	
IDA	3,034	2,814		4,071	3,630		6,441	3,774		7,637	3,102		11,676	3,433		14,367	3,505	
IMF 1/	42,398	-		-	-		10,952	-		31,149	-		38,021	-		23,217	-	
ADB	1,178	1,304		1,425	1,245		1,819	1,434		2,768	1,251		3,415	1,366		3,935	1,386	
IFAD	1,092	289		2,474	354		1,422	378		1,923	417		1,965	644		2,060	638	
IDB	13,935	1,583		6,551	321		13,853	1,490		13,919	1,043		13,997	998		14,887	1,248	
EIB/EEC	638	1,476		655	1,602		2,031	1,469		5,081	1,295		5,192	1,255		5,608	1,249	
BADEA	1,126	132		977	169		2,014	106		2,245	185		2,253	165		2,560	436	
OFID	5,606	1,906		6,407	1,094		8,603	1,539		7,388	1,167		7,737	1,492		7,537	1,345	
EBID	3,305	1,196		2,320	754		4,713	1,342		3,620	893		3,627	696		3,643	1,114	
Multilateral Total	72,310.9	10,700.5		24,880.9	9,168.0		51,847.1	11,532.4		75,730.3	9,352.5		87,882.4	10,047.7		77,812.8	10,920.5	
China EXIM Bank	2,953	632		-	266		4,385	1,087		4,124	804		3,952	670		5,279	626	
Govt. Of China	1,492	310		-	-		300	-		2,448	-		2,413	-		2,469	-	
India EXIM Bank	2,935	642		-	-		7,375	621		7,553	621		6,836	1,108		6,836	1,199	
Korea EXIM Bank	-	5		-	3		1	5		1	5		-	6		-	6	
Kuwait Fund	2,666	1,065		4,762	408		4,688	1,311		5,145	1,311		4,512	1,306		4,832	1,267	
Saudi Fund	951	389		-	-		1,086	440		962	361		991	375		993	615	
Abu Dhabi Fund	963	156		886	-		954	179		913	156		963	184		963	164	
Bilateral Total	11,961	3,199		5,648	677		18,790	3,643		21,147	3,259		19,667	3,648		21,371	3,876	
Commercial	3,375	-		6,200	-		8,900	-		7,500	-		7,500	7,500		-	7,500	
Grand Total (A+B+C)	87,647	13,900		36,729	9,844		79,537	15,176		104,377	12,611		115,049	13,696		106,684	14,797	

Note:

1/ Only reflect IMF repayment for budget support (includes IMF repayment which was not externalised on account of CCRT Relief from the IMF).

ANNEX 14b - PROJECTED EXTERNAL DEBT STOCK, 2020 - 2026
In millions of US\$

Creditor	2020	2021	2022	2023	2024	2025	2026
Multilateral	1,538	1,581	1,504	1,495	1,450	1,370	1,370
World Bank	433	464	450	470	477	463	
Multilateral	1,538	1,581	1,504	1,495	1,450	1,370	1,257
World Bank	433	464	450	470	477	463	448
IMF	509	541	485	422	359	294	217
ADB	161	165	167	171	174	175	173
IFAD	49	49	51	55	59	62	63
IDB	127	128	128	144	145	141	131
EEC/EIB	90	78	72	67	61	56	51
BADEA	55	53	55	63	66	68	71
OFID	72	69	62	65	67	63	56
EBID	43	33	34	38	43	47	47
Bilaterals	241	253	247	272	292	302	300
Govt. of China	14	14	3	2	2	2	1
Exim Bank of China	48	63	56	53	48	42	36
Kuwait Fund	64	62	65	74	79	78	73
Saudi Fund	28	26	30	37	45	49	48
Exim Bank of India	30	28	34	46	57	70	80
Exim Bank of Korea	47	50	50	52	53	54	55
Abu Dhabi	10	9	8	8	8	7	6
Commercial Creditors	179	168	162	154	147	139	132
Total	1,959	2,002	1,912	1,921	1,889	1,811	1,689

Note:

1/ IMF debt is a reflection of projected disbursement under the on-going ECF less projected repayment from 2020 to 2026

GOVERNMENT OF SIERRA LEONE

ANNEX 14c- STATE -OWNED ENTERPRISES LOANS CONTINGENT LIABILITIES AS AT END-SEPTEMBER 2022

State-Owned Enterprise	Acronym	Creditor	Purpose	Date Conducted	Original Loan Amount	Tenure	Interest Rate	Amount Outstanding as at End-September, 2020
Guma Valley Water Company	GVWC	African Development Bank (AfDB)/1	GVWC, Freetown Wash and Aquatic Environmental Revamping Project (Water & Sanitary Revamping)	2019	UA47,630,000	20-Years	1.5%	UA47,630,000
Sierra Leone Telecommunications Company Ltd.	SIERRATEL	Exim Bank of India /1	Modernisation and Expansion of Telecommunications Infrastructure Project Loan Agreement (ADSL NETWORK)	July 2009	\$29,450,000	20-Years	2.8%	\$29,450,000
Sierra Leone Telecommunications Company Ltd.	SIERRATEL	Exim Bank of China /1	Sierratel Wireless Local Loop Credit Agreement, CNY (Renminbi) 115,984,112.7 CDMA NETWORK)	October 2007	\$20,169,000	20-Years	2.0%	\$19,062,333
Sierra Leone Telecommunications Company Ltd.	SIERRATEL	Government of Sierra Leone	Expansion of network (RASCOM LOAN)	2009	SLL 4,350,000	N/A	N/A	SLL 4,350,000
Electricity Distribution and Supply Authority	EDSA (Karazeniz Power ship Utility Grid Infrastructure and Electricity Supply)	GT Bank	To support electricity of Credit, equivalent of US\$7,000,000)	October 2020 supply (Letter	SLL 65,100,000	36 months	0.0%	SLL 65,100,000
Sierra Leone Road Transport Corporation	SLRTC	Government of Sierra Leone	Soft loan from GoSL (Stimulus Package for COVID-19)	Jun-20	SLL 5,000,000	36 months	0.0%	SLL 5,000,000
Sierra Leone Airport Authority	SLAA	Government of Sierra Leone	Soft loan from GoSL (Stimulus Package for COVID-19)	Jun-20	SLL 7,000,000	36 months	0.0%	SLL 7,000,000
Sierra Leone Postal Services	SALPOST	Government of Sierra Leone	Soft loan from GoSL (Stimulus Package for COVID-19)	Jun-20	SLL 3,000,000	36 months	0.0%	SLL 3,000,000

GOVERNMENT OF SIERRA LEONE

ANNEX 14c- STATE -OWNED ENTERPRISES LOANS CONTINGENT LIABILITIES AS AT END-SEPTEMBER 2022

State-Owned Enterprise	Acronym	Creditor	Purpose	Date Conducted	Original Loan Amount	Tenure	Interest Rate	Amount Outstanding as at End-September, 2020
Sierra Leone Airport Authority	SLAA	Government of Sierra Leone	Soft loan from GoSL (Stimulus Package for COVID-19)	Jun-20	SLL 2,399,000	36 months	0.0%	SLL 2,399,000
Sierra Leone Postal Services	SALPOST	Government of Sierra Leone	Soft loan from GoSL (Stimulus Package for COVID-19)	Jun-20	SLL 6,443,000	36 months	0.0%	SLL 6,443,000
Electricity Distribution and Supply Authority	EDSA	GT Bank	Payment to Karpower under Power Purchase Agreement	Jul-21	SLL 30,000,000	30 months	18.0%	SLL 30,000,000
Electricity Distribution and Supply Authority	EDSA	United Bank for Africa (UBA)	Payment to Karpower under Power Purchase Agreement	Aug-21	SLL 55,000,000	30 months	20.0%	SLL 55,000,000
Sierra Leone Telecommunications Company Ltd.	SIERRATEL	Sierra Leone Commercial Bank	Overdraft facility	Aug-21	SLL 2,000,000	24 months	21.0%	SLL 2,000,000
Sierra Leone Road Transport SLRTC		Rokel	Sierra Leone Road BankCommercial Transport, Fleet Renewal Project	Sep-21	SLL 37,220,000	2 and 1/2 Years	16.0%	SLL 37,220,000
Total					SLL 217,512,000 \$49,619,000 UA47,630,000			SLL 217,512,000 \$48,512,333 UA47,630,000

Notes:

/1 These loans were originally contracted by Government of Sierra Leone and on-lend to the respective SoEs and Government is servicing the principal and interest regularly. Given that the SoEs are yet to commence repayment to Government, the original loan balances remain the same in the books of the SoEs.

ANNEX 14D - STATE-OWNED ENTERPRISES COVID-19 STIMULUS LOANS 2020 - JUNE 2022

In thousand of Leones

No.	Name of SOE Recurr Exp	Year Obtained	Amount (SLe't)	Interest Rate	Loan Duration	Grace Period	Monthly Repayment/Debt Granularity (Le'mn)
1	Sierra Leone Road Transport Corporation (SLRTC)	Jun-20	5,000,000	0 Percent	36 Months	6 Months	139
2	Sierra Leone Airport Authority (SLAA)	Jun-20	7,000,000	0 Percent	36 Months	6 Months	194
3	Sierra Leone Postal Services (SALPOST)	Jun-20	3,000,000	0 Percent	36 Months	6 Months	83
4	Sierra Leone Airport Authority (SLAA)	Jun-21	2,399,000	0 Percent	24 Months	6 Months	100
5	Sierra Leone Postal Services (SALPOST)	Jun-21	6,443,000	0 Percent	36 Months	12 Months	179
Total			23,842,000				695

GOVERNMENT OF SIERRA LEONE

ANNEX 14e- APPROVED LOAN, OVERDRAFT AND LETTER OF CREDIT TO MDAs AND SoEs GUARANTEED BY GOVERNMENT OF SIERRA LEONE 2018 - NOVEMBER 2022

Date	MDA/Institution/SoE	MDA	SOE	Bank/	Terms NLe	Guarantee Amount NLe	Loan NLe	Overdraft Amount	Letter of Credit Amount (US\$)
7-Jun-18	Njala University College	Njala University	No	SLCB	-	-	3,900,000	-	-
25-Jun-18	Sierra Leone Hajj	Ministry of Social Welfare	No	SLCB					1,873,000
	Sierra Leone Postal Services Committee	SALPOST Ltd (SALPOST)Coordinating	Yes	Government			284,571		
20-Jul-18	Energy Venture Ghana	MoE	No	City Bank USA			-		2,366,375
22-Aug-18	KARPOWER	MoE	No	GTB			-		5,000,000
17-Sep-18	Sierra Leone Postal	SALPOST	Yes	Government			489,301		
		Services Ltd (SALPOST)							
		Total 2018					4,673,873	-	9,239,375
24-Jan-19	Angelique International Limited	MoE	No	BSL			-		83,000
25-Feb-19	EDSA	MoE	No	GT Bank		65,100,000			
11-Mar-19	Sierra Leone State Lottery	State Lottery	Yes	SLCB			2,000,000		
31-May-19	Sierra Leone National Shipping Company	SLNSC	Yes	SLCB			-	1,000,000	-
26-Aug-19	Energy Venture Ghana	MoE	No	City Bank USA				562,663	
29-Nov-19	Ernest Bai Koroma University of Science & Technology	Ministry of Education	No	SLCB			-	1,500,000	-
11-Dec-19	EMCO Construction and Logistics (Thermal Machine, Deiseal)	Ministry of Works	No	SLCB			4,500,000		-
	Total 2019						65,100,000	2,500,000	645,663
20-Feb-20	102 Vehicles First LC	Transport Ministry of Transport and Aviation	No	BSL					1,860,681
20-Jun-20	102 Vehicles Transport Second LC	Ministry of Transport and Aviation	No	BSL					1,675,979
28-Apr-20	SALCAB	Ministry of Information and Communications	Yes	SLCB					160,000
2-Jun-20	Energy Venture Ghana	MoE	No	City Bank USA			-		333,049

GOVERNMENT OF SIERRA LEONE

ANNEX 14e- APPROVED LOAN, OVERDRAFT AND LETTER OF CREDIT TO MDAs AND SoEs GUARANTEED BY GOVERNMENT OF SIERRA LEONE 2018 - NOVEMBER 2022

Date	MDA/Institution/SoE	MDA	SOE	Bank/	Terms le	Guarantee Amount Le	Loan Le	Overdraft Amount	Letter of Credit Amount
2-Jun-20	First Tricon (SL) Ltd	Ministry of Works	No	SLCB			20,000,000	-	-
14-Aug-20	National Telecommunication Commission (NATCOM)	Ministry of Information and Communications	No	SLCB			50,000,000	-	-
20-Aug-20	Health Registration and Epidemic Control System-Securiport	Ministry of Health	No	BSL					12,000,000
20-Sep-20	102 Vehicles Transport Third LC	Ministry of Transport and Aviation	No	BSL					1,473,690
13-Dec-20	102 Vehicles Transport Forth LC	Ministry of Transport and Aviation	No	BSL					1,645,614
		Total 2020					- 70,000,000	-	19,149,013
15-Sep-21	Sierra Leone Road Transport, Fleet Renewal Project	Ministry of Transport and Aviation	Yes	RCB	16 percent Interest, 2 and 1/2 Years, 6 months Grace period, 1 percent facility fees.		37,220,000		
	Total end-October 2021						37,220,000		
3-Nov-22	National Telecommunication Commission (NATCOM)	Ministry of Information and Communications	Yes	SLCB			27,000,000		
7-Jul-22	Sierra Leone Hajj Coordinating Committee	Ministry of Social Welfare	No	SLCB					1,700,000
	Total November 2022						- 64,220,000	-	1,700,000
	GRANT TOTAL 2018-2021			TOTAL			65,100,000 182,613,873	2,500,000	30,734,051

ANNEX 15A: TOTAL DUTY AND TAX EXEMPTIONS BY CATEGORY OF BENEFICIARIES 2018 TO 2022

In thousands of Leones

[illegible]

ANNEX 15B: TOTAL DUTY AND TAX EXEMPTIONS ON RICE IMPORTATION: 2010-2022 (Jan-Sept)
In thousands of Leones

Year	Total Import Lost (10%)	Total Import GST assuming 15% GST is paid on Rice	Total Revenue Loss
2010	27,686	41,529	69,215
2011	57,455	86,183	143,638
2012	51,535	77,302	128,837
2013	57,790	86,685	144,476
2014	54,781	82,171	136,952
2015	71,619	107,429	179,048
2016	63,395	95,092	158,487
2017	137,550	206,324	343,874
2018	138,581	207,871	346,452
2019	117,335	176,003	293,338
2020	198,406	327,370	525,776
2021	140,048	231,079	371,127
2022 (Jan-Sept)	91,839	151,534	304,403
Total	1,208,019	1,876,573	3,145,622