



GOVERNMENT OF SIERRA LEONE

# GOVERNMENT BUDGET

and

# STATEMENT OF ECONOMIC AND FINANCIAL POLICIES

*For the Financial Year 2021*

*Theme: "Economic Recovery for Job Creation and Human Capital Development"*

DELIVERED BY

**JACOB JUSU SAFFA**

*Minister of Finance*

**in the Chamber of Parliament**

TOWER HILL, FREETOWN

ON

**Friday, 13th November, 2020**

at

**10:00 a.m.**

## MR. SPEAKER, HONOURABLE MEMBERS

I rise to move that the Bill entitled "The Appropriation Act 2021" being an Act to authorise expenditure from the Consolidated Revenue Fund for the services of Sierra Leone for 2021, be read the first time".

### I. Introduction

Mr. Speaker, Honourable Members, the 2020 Government Budget and Statement of Economic and Financial Policies, which I presented to this Noble House on the 8th of November 2019 contained 159 commitments. The Coronavirus disease (COVID-19) reached the shores of Sierra Leone when we had just begun implementing the 2020 budget.

2. As a proactive Government, we took necessary steps to respond to the pandemic even before Sierra Leone recorded its COVID-19 index case on 30th March 2020. These steps culminated into the COVID-19 Health Preparedness and Response Plan, which focused on **SAVING LIVES** and the Quick Action Economic Response Programme (QAERP), which focused on **SAVING LIVELIHOODS**. The implementation of these two response programmes, with new priorities, necessitated additional Government spending and compelled our development partners to reprioritise, reallocate and scale-up financial support. Hence, there was a need for a Supplementary Budget, which I presented to this noble house on 24th July 2020 with 28 COVID-19 response commitments.

3. Mr. Speaker, Honourable Members, I am pleased to report to this Noble House that in the midst of COVID-19 and all its accompanying challenges, 112 of the 159 commitments in the original 2020 Budget have either been completed or are on track to be completed by the planned dates. Also, 25 of the 28 commitments in the Supplementary Budget have either been completed or on track for delivery. This gives a delivery rate of 89 percent on the 2020 Supplementary Budget.

4. Mr. Speaker, Honourable Members, please allow me to give a quick update on the implementation of the QAERP and the COVID-19 Health Response Plan.

- \* Government launched through the Bank of Sierra Leone a Le500 billion Special Credit Facility to support the production, importation, and distribution of essential commodities. To date, 73.2 percent (estimated at Le366 billion) of this have been accessed by businesses at very concessional rates. An additional Le121 billion worth of loan applications is under consideration.
- \* The National Revenue Authority (NRA) deferred taxes due for the importation of essential commodities, especially for rice, fuel, and other basic foodstuffs. As at end August 2020, an amount of Le86.9 billion has been deferred. The NRA also deferred taxes for businesses in the hospitality, aviation, transportation, education, security, and health sectors.
- \* Government has designed the National Micro-Finance Programme (**MUNAFU FUND**) and nationwide consultations with relevant stakeholders have been completed. Requests for Expressions of Interest to Financial Service Providers have been issued, and the necessary administrative arrangements are being put in place. We hope to start providing credit from this Fund in 2021 to the targeted SMEs.
- \* Government provided cash transfers to 11,000 persons with disabilities across all sixteen districts, and 29,000 informal sector workers in Freetown, Bo, Port Loko, Kenema and Makeni. Payments to 35,000 extremely poor households will commence by the end of November 2020. We are also on track to enrol an additional 35,000 households for payments in early 2021.
- \* In addition, Government provided safety net support to 2,368 workers in the tourism and hospitality industry, where each worker received Le1,800,000.
- \* Government also provided critical financial support to the Sierra Leone Airports Authority (SLAA), Sierra Leone Civil Aviation Authority (SLCAA), Sierra Leone Road Transport Corporation (SLRTC) and the Sierra Leone Postal Services (SALPOST). The Le19 billion directly benefited employees in the form of wages and helped to keep these parastatals operational.
- \* Government has provided advance payment of 30 percent for the rehabilitation of 1,835 km of trunk roads nationwide and is in the process of effecting payment for the completion of 109 km of township streets.
- \* Government provided 324 metric tons (MT) of improved seed rice; 555 MT of fertiliser; 10 MT of assorted vegetable seeds; and advisory services for land preparation and fertiliser application during the 2020 planting season.
- \* Government hired tractors from private contractors for the ploughing, harrowing and seed harrowing of 6,000 hectares of land for rice cultivation in 10 districts.

5. Mr. Speaker, Honourable Members, the Ministry of Health and Sanitation, NaCOVERC and partners continue to save lives during the pandemic. Currently, Government has:

- \* Established and operationalised six labs for COVID-19 testing. Four of these labs are located in the Western Area, one in Kenema and one in Makeni.
- \* Established 21 Treatment and Care Centres across the country, with at least one in each district.
- \* Provided 1,000 beds dedicated to COVID-19 cases. With reported COVID-19 cases declining, these are now being scaled down to 500 beds.
- \* Trained 80 Field Health Personnel on contact tracing at the national and district levels including Points of Entry (POE).
- \* Provided life insurance policy for 11,039 health care workers engaged in the fight against COVID-19.
- \* Constructed permanent structures for quarantine and isolation at Points of Entry.
- \* Rolled out technology-based solutions developed under the leadership of the Directorate of Science, Technology, and Innovation (DSTI) that resulted in increased capacity for evidence-based decision making in our health response strategy. These solutions include the Electronic-Pass system (E-Pass); drone surveillance of citizens' movement; an SMS platform where citizens can access real-time information on COVID-19, a Quarantine App and a web portal for the registration and payment for COVID-19 tests.

6. Mr. Speaker, Honourable Members, these interventions have resulted in Sierra Leone recording declining COVID-19 infections as well as lower death rates for the past three months. Also, the QAERP interventions have ensured that our economy has not grounded to a halt. These successes were possible because of the bi-partisan support of this Noble House in approving the 2020 Supplementary Budget and other supporting legislations. The timely support of development partners including the International Monetary Fund, World Bank, European Union, African Development Bank, FCDO (formerly DfID), the Islamic Development Bank, NGOs, Civil Society Organisations and private sector donations also contributed to the success.

7. Mr. Speaker, Honourable Members, despite these achievements, the COVID-19 pandemic has reversed most of our hard-won gains in recent years. We are now grappling with a weakened economy, which has translated into low revenues in the midst of higher needs for critical expenditures; low exports; high risk of debt distress; and increased youth unemployment. We must also continue to address the challenges of the infrastructure deficit, rising food insecurity and low human capital development as we continue to respond to the COVID-19 pandemic.

8. Mr. Speaker, Honourable Members, the 2021 Budget, therefore, seeks to achieve two inter-related objectives:

- (i) To continue to respond to the impact of the COVID-19 pandemic on the economy and livelihoods especially the hardest hit sectors and vulnerable groups; and
- (ii) To accelerate economic recovery in the context of the Medium-Term National Development Plan to boost resilience, create jobs and reduce poverty.

Hence, the theme for this Budget is ***Economic Recovery for Job Creation and Human Capital Development.***

## **II. Global and Regional Economic Developments in 2020 and Outlook for 2021**

9. Mr. Speaker, Honourable Members, according to the October 2020 World Economic Outlook (WEO), more than 85 percent of countries around the world are expected to experience negative growth. Advanced, emerging market and developing economies will suffer deep and broad-based declines in output. This happened at a time when the global economy was enjoying strong economic and financial fundamentals early in the year driven by optimism due to the reduced trade tensions. The global economy is now projected to contract by 4.4 percent in 2020. The containment and mitigating measures imposed by countries to stem the spread of the virus led to a sharp fall in commodity prices, and countries are experiencing spill over effects from the decline in external demand.

10. While policymakers continue to implement measures that will protect their economies and financial systems, the recovery seems to depend highly on the containment of a possible resurgence of the virus and the availability of an effective, affordable and trusted vaccine. The good news is, global growth is forecasted to recover by 5.2 percent in 2021, but this assumes continued monetary and fiscal policy support.

11. Sub-Saharan Africa is projected to contract by 3.0 percent as the pandemic threatens to reverse years of development gains and progress in the fight against extreme poverty and hunger. Regional growth is projected to recover modestly to 3.1 percent. This assumes continued availability of additional financing that will promote resilience, lift medium-term growth, and create job opportunities.

12. Inflation in developed and emerging economies remains low on the back of weak energy prices, as economic activities collapsed under the weight of the pandemic. In developing countries, domestic prices remain high but declining gradually following initial COVID-19 induced increases.

13. Mr. Speaker, Honourable Members, the global developments have implications for the Sierra Leone economy. In general, commodity prices are expected to rise gradually in 2021 after plummeting in 2020 due to COVID-19. However, the good news is that energy prices, despite some recovery, are expected to stabilise below pre-pandemic levels. Average petroleum product prices are projected to hit US\$43.8 per barrel in 2021. The other good news is that both supply constraints and strong demand continue to boost iron ore prices recently.

### **III. Macroeconomic and Budgetary Performance in 2020**

14. Mr. Speaker, Honourable Members, the outbreak of the COVID-19 in early 2020 and measures adopted globally and locally to contain the spread of the disease weakened the growth prospects of the economy in 2020. The shock was perceived to disrupt key economic activities severely. As a result, the economy was initially projected to contract by 3.1 percent. The implementation of the QAERP combined with the relaxation of some of the COVID-19 containment measures mitigated the adverse impact of the disease in some sectors including agriculture, manufacturing, and construction. Based on preliminary data available for the first half of 2020, the economy is now projected to contract by 2.8 percent instead of 3.1 percent.

15. Inflation has been on a downward trend since April 2020 reaching 13.7 percent in September 2020 from 15.6 percent in March. This is associated with the Special Credit Facility rolled out by the Bank of Sierra Leone, which ensured an affordable and steady supply of essential commodities in the market.

16. Mr. Speaker, Honourable Members, COVID-19 caused delays in the resumption of iron ore mining and disrupted the exportation of diamonds. As a result, the performance of the external sector was weak during the first half of 2020. Total exports for the period January to June 2020 amounted to US\$183.8 million, a 41.0 percent decline from US\$311.7 million recorded during the same period in 2019. Total imports amounted to US\$680.4 million, 9.7 percent lower than imports for the same period in 2019, mainly due to the decline in the import of machinery and transport equipment as Foreign Direct Investments (FDI) inflows into critical sectors were disrupted.

17. Consequently, the trade deficit widened to US\$415 million in the first half of 2020 compared to US\$372.7 million in the same period in 2019. Despite this, gross international reserves increased to nearly 6 months of imports as at end September 2020. This is due to the disbursement of budgetary and balance of payments support by the IMF, World Bank, European Union, and the African Development Bank. The official exchange rate of the Leone to the US dollar remained relatively stable.

18. Mr. Speaker, Honourable Members, as a result of the lull in economic activities and the need for balance of payments support to close the external financing gap engendered by COVID-19, the external debt stock is projected to increase to 78.9 percent of GDP in 2020 from 71.8 per cent in 2019. However, domestic debt is projected to decline to 23.9 percent of GDP in 2020 from 27.6 percent in 2019.

#### **Mobilisation of External Resources**

19. Mr. Speaker, Honourable Members, the impressive economic programme and management under President Bio's Administration has considerably restored development partners' confidence in Sierra Leone. This is evidenced by the amount of external resources mobilised since 2018. Total resources mobilised from International Financial Institutions (IFIs) increased from US\$46.3 million in 2018 to US\$438.4 million in 2019 and US\$380.7 million between January and October 2020. Overall, of the total resources mobilised between April 2018 and October 2020 amounting to US\$865.4 million, grants accounted for 66.1 percent. Additional grant resources amounting to US\$543 million were mobilised from bilateral partners and the UN agencies. An estimated US\$103 million was channelled through NGOs.

20. Mr. Speaker, Honourable Members, Government has once again passed the Millennium Challenge Cooperation (MCC) scorecard. In the 2021 Scorecard, which assessed performance in 2019 and 2020, Sierra Leone passed 13 indicators up from 11. This is the highest number of indicators Sierra Leone has ever passed on the MCC scorecard. The consecutive passing of the scorecard has increased our chances of being considered for the MCC Compact that would make available substantial financial resources for the implementation of transformational development projects.

21. Mr. Speaker, Honourable Members, Government's commitment to implementing policies measured by the MCC is not merely about passing. We implement these policies because we believe they are critical for the development of our country and the transformation of the lives of our citizens.

22. Mr. Speaker, Honourable Members, at the Ministry of Finance, we consider fiscal policy to be one of the key pathways to ensuring such transformation. The overall budget deficit, including grants, as a percentage of GDP, the MCC's standard measure of the stance of fiscal policy, was 8.8 percent in 2017. Following the adoption of fiscal consolidation measures upon assuming office, the deficit narrowed to 5.6 percent in 2018 and declined further to 3.1 percent in 2019. The MCC score on fiscal policy improved from 4.0 percent in 2017 to 18.8 percent in 2020, showing marked progress in this Administration's management of the nation's finances. We will continue to pursue prudent fiscal policies and implement radical but necessary reforms in our public financial management.

### **Budgetary Performance in 2020**

23. Mr. Speaker, Honourable Members, domestic revenue collected from January to September 2020 amounted to Le4.1 trillion (9.9 percent of GDP) exceeding the revised target of Le4.0 trillion by Le59.0 billion. However, compared to the pre-COVID target of Le4.7 trillion, domestic revenue recorded a shortfall of Le 698.7 billion. Of the amount collected, Income taxes contributed Le1.47 trillion; Goods and Services Tax, Le732.6 billion; Customs and Excise duties, Le905.1 billion; Mineral revenue, Le172.7 billion; Royalty on fisheries, Le69.4 billion; TSA agencies, Le250.9 billion; Timber Royalties, Le187 billion; other MDAs, Le57.0 billion and Road User Charges, Le74.4 billion. Domestic revenue is projected to reach Le5.37 trillion for the year as a whole.

24. Budget support disbursed by the IMF, World Bank, African Development Bank and European Union amounted to Le1.77 trillion while debt relief amounted to Le185.5 billion. Project grants amounted to Le448.5 billion.

25. Mr. Speaker, Honourable Members, total expenditure and net lending, amounted to Le7.12 trillion during the first three quarters of 2020. It is estimated to amount to Le10.5 trillion (25.5 percent of GDP) by the end of the year.

26. Recurrent expenditures amounted to Le5.18 trillion for the period January to September 2020 and are estimated to reach Le6.89 trillion by the end of the year. During the same period, Wages and Salaries amounted to Le2.42 trillion and is expected to remain within the annual budgetary limit of Le3.3 trillion. Goods and Services expenditure amounted to Le922.7 billion, while Subsidies and Transfers amounted to Le953.2 billion. Debt service payments, including principal repayments

and interest payments on domestic and external debt accounted for 33.2 percent of domestic revenue and 25.9 percent of recurrent expenditures in 2020. Total capital spending amounted to Le1.93 trillion, of which, domestic funded capital expenditure is Le1.1 trillion.

27. Mr. Speaker, Honourable Members, the COVID-19 pandemic has reversed our gains in fiscal consolidation achieved in recent years. The overall budget deficit, including grants, is estimated to widen to 5.3 percent of GDP in 2020 from 3.1 percent in 2019. The deficit is financed by the issuance of marketable treasury securities to the commercial banks estimated at Le1.26 trillion and IMF Rapid Credit Facility (RCF) COVID-19 Response budget support of Le1.39 trillion disbursed through the Bank of Sierra Leone. Net foreign financing amounted to Le553 billion.

#### **IV. Medium-Term Economic Outlook**

28. Mr. Speaker, Honourable Members, the medium-term outlook for the Sierra Leone economy, like other economies in Sub-Sahara Africa and the rest of the world hinges critically on the duration, spread and severity of the COVID-19 pandemic. Given these uncertainties, the Sierra Leone economy is expected to recover gradually over the medium-term. The economy is projected to recover by 3.3 percent in 2021 and grow further by an average of 3.9 percent during the period 2022 to 2023. The recovery will be driven by an increase in agricultural activities, resumption of iron ore mining, expansion in non-iron ore mining activities, and recovery of the manufacturing, construction, and tourism sectors.

29. During the period 2021 to 2023, agriculture will benefit from a policy shift towards increasing private sector participation in the procurement and distribution of agricultural inputs and management of machinery and equipment. This is expected to increase rice production. The fisheries sector is also expected to recover due to improved governance and sustainable fishing practices.

30. Mr. Speaker, Honourable Members, the mining sector is expected to recover following the resumption of iron ore mining at the Tonkolili Mines and expansion in rutile, diamond, and gold mining activities. The manufacturing sector will also recover as electricity supply improves and supply chain disruptions minimise. Government will also provide the necessary incentives to support local manufacturing industries engaged in the production of essential items. The resumption of Government funded road construction activities is expected to boost economic growth.

31. Mr. Speaker, Honourable Members, the services sector, especially trade and tourism, is expected to recover following the resumption of international flights and relaxation of COVID-19 restrictions including the lifting of the night curfew and ban on inter-district travel. The Sierra Leone Economic Diversification Project, funded by the World Bank, will support the improvements of key tourist destinations in the country as well as Government's efforts in rebranding Sierra Leone as an attractive tourist and investment destination.

32. Exports are projected to recover strongly in 2021 owing to the resumption of iron ore mining supported by the recovery of the Chinese economy. Imports are expected to grow at an average of 5.5 percent in the medium term. The increase in exports, FDI inflows and disbursement of grants are expected to increase the foreign exchange reserves and stabilise the exchange rate.



33. Mr. Speaker, Honourable Members, while we remain optimistic about the performance of our economy in the medium-term, there are downside risks including

- (i) a prolonged COVID-19 pandemic and its associated disruption to global and domestic economic activities;
- (ii) premature withdrawal of external financial assistance by development partners; and
- (iii) adverse terms of trade, especially a fall in the price of iron ore or increase in the price of fuel.

## **V. Economic Recovery Strategies for Job Creation and Human Capital Development in 2021**

### **1. Maintaining a Stable Economic Environment**

34. Mr. Speaker, Honourable Members, safeguarding macroeconomic stability characterised by low inflation, stable exchange rates, low budget deficits and sustainable debt levels is critical during economic recovery. A stable economic environment will strengthen investor and development partners' confidence in the economy, which will, in turn, support the expansion of economic activities and create job opportunities. To this end, Government will implement a combination of prudent and transparent fiscal and debt management policies complemented by a proactive monetary policy.

### **Fiscal Policy**

35. Mr. Speaker, Honourable Members, the main objective of fiscal policy in 2021 is to mobilise revenues and control expenditures in order to restore fiscal and debt sustainability while addressing critical spending needs to continue to protect livelihoods. Our revenue mobilisation strategy will focus on strengthening tax administration through the modernisation and automation of processes and expanding the tax base. Government will also prioritise spending in sectors that generate economic growth, create jobs, and promote human capital development.

### **Revenue Measures in 2021**

36. Mr. Speaker, Honourable Members, the NRA will implement the following measures to enhance domestic revenue collection in 2021:

#### **(a) To expand the tax base, the National Revenue Authority (NRA) will:**

- i. Undertake 'block' registration of taxpayers to further enhance the accuracy and reliability of the Taxpayer Register. The nationwide block registration will capture taxpayers not currently registered with the NRA, thereby expanding the tax base and mobilising additional revenues;
- ii. Analyse data obtained from the Freetown City Council on the Property Census to expand the rental income taxpayer base, thereby establishing a reliable and complete rental income tax database;

- iii. Identify high net worth individuals, especially high income earning professionals, who are currently not paying due taxes and bring them into the tax net;
- iv. Implement the Tourism Registration Strategy to adequately capture tourism operators and get them into the tax system;
- v. Implement a flat rate turnover tax regime for SMEs in an attempt to enhance compliance and enable the use of mobile money for payment of their taxes;
- vi. Fully roll out the Block Management System and Domestic Tax Preparer Scheme to support compliance of small and medium taxpayers.

**(b) To improve efficiency in revenue collection, the NRA will:**

- i. Strengthen and modernise its systems and procedures by leveraging technology;
- ii. Fully roll out the Integrated Tax Administration System (ITAS) and the Electronic Cash Register (ECR) in 2021;
- iii. Scale up the implementation of the Electronic Single Window System to cover both free imports and commercial imports.

**(c) To close leakages and reduce tax evasion and tax avoidance, the NRA will:**

- i. Review the fiscal regimes in all existing agreements between the Government and the private sector to reduce revenue losses and create a competitive level playing field for all investors;
- ii. Implement the Duty and Tax Waiver Policy, which seeks to rationalise the granting of duty and tax waivers to avoid misuse and abuse and at the same time create a consistent policy framework and a level playing field for all beneficiaries;
- iii. Introduce a transfer pricing legislation to minimise transfer mispricing and revenue loss from related party transactions, consistent with international best practice with support from African Tax Administration Forum (ATAF), World Bank and the United Nations Development Programme (UNDP);
- iv. Submit legislation through the Ministry of Finance to Parliament to control tax avoidance and evasion relating to digital taxation and e-commerce.

**(d) To tackle harmful tax practices, the NRA will:**

- i. Enhance its capacity to undertake transfer pricing audits;
- ii. Increase access to data through MoUs with third-party sources and the OECD's Automatic Exchange of Information (AEOI) platform;

- iii. Set up a data warehouse and train NRA staff to extract, transform and store data in a centralised repository.
- (e) To strengthen the administration of taxes in the telecommunications sector, the NRA will:**
- i. Audit and review the methodology used by telcos to compute GST;
  - ii. Engage stakeholders in the telecommunications sector on how to compute GST on communication transactions;
  - iii. Formalise data-sharing arrangements with NATCOM to inform GST assessment.
- (f) To enhance tax compliance of Small and Medium taxpayers, the NRA will:**
- i. Implement a Domestic Tax Preparers Scheme that allows trained tax agents to help Small and Medium taxpayers in record keeping and tax compliance;
  - ii. Continue its tax education program, including targeted taxpayer workshops, publishing relevant taxpayer education materials, production and airing of jingles, use of celebrities and activists for tax education and implementing a National Taxpayer Awards Day by the end of the year.
- (g) To prevent under-declaration and smuggling at customs, the NRA will:**
- i. Activate the valuation module of the ASYCUDA World system and enhance it with an international price reference database;
  - ii. Fully utilise the newly constructed cargo inspection facility at the seaport;
  - iii. Operationalise excise stamp duty on imports of alcohol, tobacco and other commodities subject to excise duties, thereby controlling smuggling associated with the importation of these commodities.

**(h) Tax Policy Measures**

37. Several tax policy measures have been proposed in the 2021 Finance Bill to protect local manufacturing industries; enhance the efficiency and effectiveness of tax administration; cushioning the lingering effect of COVID-19 on businesses especially SMEs; improve consumer welfare, and support Government priority areas, among others. The details are spelt out in the 2021 Finance Bill.

**(i) Duty and Tax Exemptions**

38. Mr. Speaker, Honourable Members, duty and tax waivers constitute a significant source of revenue loss due to the continued abuse and misuse of the facility by some beneficiary agencies. Despite the drop from Le 601.0 billion in 2019 to Le326.0 billion during the first three quarters of 2020, duty and tax waivers still remain high. The share of duty and taxes waived on donor-funded projects is also high at 22 percent during the

first three quarters of 2020. To address this issue, effective 1st April 2021, Government will discontinue the practice of granting direct duty and tax waivers on all donor-funded projects. Where necessary, Government will provide counterpart funds to these projects for payment of the required taxes.

#### **(j) Revenue Mobilisation in Local Councils**

39. Mr. Speaker, Honourable Members, Government will deepen reforms on enhancing the capacity of Local Councils for efficient own-source revenue mobilisation in 2021. Municipal and City Councils will particularly be supported in the administration of property tax, which provides the greatest potential of revenues for these councils. In that regard, the following actions will be undertaken:

- i. Automation of property cadastre systems in City and Municipal Councils;
- ii. Conduct of a Chiefdom Finance Study;
- iii. Provision of technical support to local councils in the determination of their individual revenue potential;
- iv. Preparation and issuance of revised guidelines for revenue collection and sharing between Local and Chiefdom Councils; and
- v. Development of a Fiscal Decentralisation Policy and Strategy

40. Mr. Speaker, Honourable Members, these actions, when implemented, will improve on the autonomy of local councils and reduce their dependence on central government transfers.

#### **Expenditure Management Measures in 2021**

41. Mr. Speaker, Honourable Members, Government remains committed to improving public expenditure management and control. This is needed to create the necessary fiscal space to support enhanced but efficient spending on priority sectors including human capital development, agriculture, infrastructure and tourism. To this end, Government will continue to implement reforms to improve the integrity and sustainability of the Government payroll; strengthen expenditure controls on Goods and Services and improve the quality, composition and efficiency of domestic capital spending.

#### **(a) Improving the Integrity and Sustainability of the Government Wage Bill**

42. Mr. Speaker, Honourable Members, Government will sustain and broaden ongoing wage reforms to improve the integrity of the payroll and attain a sustainable wage bill. Government's objective in the medium-term is to stabilise the wage bill at 6.0 percent of GDP. Some of the ongoing reforms which have contributed to improving the integrity of the payroll include:

- (i) reconciling mismatches of names and dates of birth of public servants in the NASSIT and NCRA databases with the Government payroll;

- (ii) implementing the policy decision that new employees brought into the payroll have valid NASSIT, BBAN and National Identification (NI) numbers;
- (iii) timely removal of public sector employees above the retirement age of 60 years from the payroll;
- (iv) automation of the payroll of Sub-vented Agencies, tertiary educational institutions and local councils to avoid dual employment; and
- (v) the Accountant-General's Department has also established a Payroll Quality Assurance Team that conducts pre-pay run checks.

43. Going forward, the following measures will be implemented to continue to improve the integrity and sustainability of the Government payroll:

- (i) Minimising the manual processing of payroll payments through the automation of the payroll of the remaining sub-vented agencies, foreign missions, and the salaries of paramount chiefs and chieftom functionaries;
- (ii) Continued reconciliation of mismatches of names and dates of birth of public sector workers on the NASSIT and NCRA databases with the Government payroll in the Accountant-General's Department;
- (iii) The Accountant-General's Department will henceforth make pension payments directly into the bank accounts of all Government Pensioners who retired before the establishment of the Social Security Fund and those under special legal frameworks;
- (iv) All Government Pensioners will henceforth be required to submit to the Accountant General's Department a Proof of Life certificate by the 31st of March each year; otherwise their pension payments will be suspended.
- (v) In collaboration with NASSIT and NCRA, the Ministry of Finance will conduct a biometric verification of all public sector pensioners;
- (vi) The Ministry of Finance and the Accountant General's Department Payroll Audit Team will conduct random verification of public sector employees that have recently changed their critical information such as name, National Identification Number (NIN), BBAN Number, date of birth, and NASSIT number;
- (vii) The Ministry of Finance will strengthen the capacity of the dedicated Payroll Team established within the Internal Audit Division of the Ministry to ensure compliance with policy measures;
- (viii) With support from development partners, Government will also undertake an external audit of the payroll;
- (ix) Implement a new teacher retirement and recruitment policy that is in line with the academic year to avoid disruptions to the school year and to improve on the predictability and management of teacher payroll costs;

- (x) Government will develop a follow-up strategy to guide payroll reforms in the medium-term.
- (xi) Operationalise the Wages and Salaries Commission, which has been approved by Cabinet. The Wages and Compensation Bill will soon be laid in Parliament for enactment.

**(b) Strengthening Commitment Controls for Goods and Services Expenditures**

44. Mr. Speaker, Honourable Members, Government will continue with ongoing efforts to strengthen commitment controls to avoid the accumulation of arrears and improve the credibility of the budget.

45. This Noble House will recall that the Ministry of Finance rolled-out phase one of the Electronic PETS system (E-PETS) in 2020 with support from DSTI. In 2021, the Ministry of Finance will:

- (i) Not process any PETS Form 1 not submitted in electronic format;
- (ii) Commence the implementation of Phase Two of the E-PETS system in collaboration with DSTI. This would be the automation of PETS Form 2 to ensure full automation of the budget execution process;
- (iii) Not process payment vouchers for Local Purchase Orders that are not generated within IFMIS;
- (iv) Not process payments for contracts without prior approval from the Ministry of Finance. The Ministry of Finance therefore strongly advises MDAs to seek approval for contract certificates before awarding contracts to suppliers or contractors;
- (v) Continue to ensure that payment requests are sent to the Bank of Sierra Leone, only if there are adequate funds in the Consolidated Revenue Fund (CRF) to meet such payments.

**(c) Upgrading and Expanding the Coverage of IFMIS**

46. The IFMIS system has been rolled out to 54 MDAs as at October 2020. The IFMIS will be upgraded to a web-based version and extended to Local Councils, Embassies or High Commissions and donor-funded projects. This will ensure comprehensive recording, accounting and reporting of government financial transactions.

**(d) Strengthening Contract Management**

47. Weak contract management often leads to Government incurring extra-budgetary expenditures and the accumulation of arrears. The Ministry of Finance will establish an information management system to record, track, monitor, and report on the execution of all Government contracts.

### **(e) Implement the Vehicle Fleet Policy**

48. Following the approval of the Fleet Management Policy by Cabinet, the Ministry of Transport and Aviation in collaboration with the Ministry of Finance will commence the implementation of the Fleet Policy in 2021 to minimise the cost of procurement, maintenance of Government vehicles as well as provide access to eligible public and civil servants.

### **(f) Improving the Efficiency of Domestic Funded Capital Expenditures**

49. Mr. Speaker, Honourable Members, the Public Investment Management Assessment (PIMA) carried out jointly by the IMF and World Bank in December 2019, proffered several reforms for an efficient and effective Public Investment Programme (PIP). Government is committed to implementing the reforms proffered in the PIMA. As a first step, Government has concluded the development of a National Public Investment Policy. This policy is expected to provide the enabling environment for improved public sector management and private sector participation in public investment. The policy provides the framework for setting priorities and establishes a clear process for the planning, appraisal, budgeting, implementation and post evaluation of public investment projects.

### **(g) Improving Public Procurement**

50. Mr. Speaker, Honourable members, procurement activities accounts for a large share of Government expenditures. In recent years, the National Public Procurement Authority (NPPA) has made significant progress in strengthen public procurement through regularly producing quarterly price norms to guide procuring entities, develop and roll out National Capacity Building Strategy, develop a National Procurement curriculum to ensure that procurement officers have the relevant tools to undertake procurement activities. This has contributed in ensuring value for money and promote transparency and accountability in public procurement. To further improve efficiency, the NPPA will introduce e-procurement in 2021. The implementation and effective operation of the e-Procurement system will support the achievement of efficiency gains and savings in public expenditure.

51. Bids for the development of a customized e-procurement software will be launched before end December 2020 and the software will be piloted in the Ministry of Health and Sanitation and the Ministry of Basic and Secondary School Education in 2021.

### **(h) Exploring Public-Private Partnerships**

52. Mr. Speaker, Honourable Members, given the fiscal constraints of low domestic revenues, declining external support engendered by COVID-19 in the midst of an increasing need for investment in infrastructure to support economic recovery, Government will explore public-private partnerships as an additional avenue to attract investment and participation from the private sector to deliver critical projects and services such as key trunk roads, energy projects, large –scale irrigation projects and state-of-the-art medical diagnostic centres, to name a few. Government is mindful of the potential implications for the Budget and will therefore assess risks posed through contingent liabilities.

### **(i) Managing COVID-19 Expenditures**

53. Mr. Speaker, Honourable Members, to ensure the transparent and accountable use of funds for the COVID-19 response, since March 2020, Government established a special COVID-19 account at the Bank of Sierra Leone into which funds are transferred weekly or as required from the Consolidated Revenue Fund (CRF). All cash donations are also lodged into this account. Additionally, NaCOVERC maintains a special operational account at a commercial bank. All disbursements from the COVID-19 account are lodged into this operational account. The Audit Service Sierra Leone (ASSL) continues to provide real time guidance to NaCOVERC and has begun auditing the COVID-19 response.

54. Mr. Speaker, Honorable Members, the Ministry of Finance has published several reports providing updates on funds transferred into the COVID-19 accounts at the Bank of Sierra Leone and the sources of these funds (public and private). The reports also cover transfers from the COVID-19 accounts to NaCOVERC. NaCOVERC has also prepared financial statements as at 30th September 2020, covering emergency spending undertaken since the beginning of the crisis. The statement captures information on spending based on a well-defined classification system. This is the result of the close collaboration between NaCOVERC's fiduciary team and the Accountant-General's Department to put in place an appropriate accounting and reporting framework and chart of accounts.

55. Mr. Speaker, Honorable Members, the National Public Procurement Authority (NPPA) has begun publishing on its website contracts related to the COVID-19 interventions, and is committed to publishing all remaining contracts. The information published includes the name of the beneficiary companies and the owners in line with the commitments made under our request for financial assistance from the IMF under the RCF. In addition to regular reporting, ASSL will carry out an audit of spending of all funds disbursed to NaCOVERC and the Government's broader COVID-19 response.

56. Mr. Speaker, Honorable Members, going forward, Government will prepare and publish monthly financial reports on NaCOVERC's financial transactions, and increase information carried out under the QAERP to provide a complete picture of the Government's COVID-19 response. Government will also continue to publish all large procurement contracts on a regular basis in line with the commitments made under the Government's request for financial assistance from the IMF under the RCF.

### **(j) Improving the Performance of State-Owned Enterprises (SOEs)**

57. Mr. Speaker, Honourable Members, in recent years, significant progress has been made in the fiduciary oversight of SOEs, resulting in the reduction in their liabilities. For example, in the last two years, the two state-owned banks have become profitable, and one has started paying dividend to the Government. The banks have also prepared medium-term business strategies to make them viable. However, some SOEs continue to pose significant fiscal risks to the national budget due to weak governance, poor financial performance, poor investment decisions, as well as substantial arrears to suppliers.



58. The main objective of my Ministry, therefore, is to work closely with the relevant Ministries Departments and Agencies (MDAs), including the National Commission for Privatisation (NCP), to transform the operations of poorly performing SOEs. Where necessary, Government may divest from those SOEs that clearly present a threat to fiscal sustainability.

### **(k) Monitoring and Evaluation of Programmes and Projects**

59. Mr. Speaker, Honourable Members, Government places importance on the monitoring and evaluation of development results. To this end, a National Monitoring and Evaluation Directorate (NaMED) has been established in the Office of the President with direct oversight of His Excellency President Dr. Julius Maada Bio. NaMED will monitor and evaluate all Government and donor funded projects, programmes and policies articulated in the National Development Plan. In this respect, **NO FUNDS** will be disbursed to Public investment projects without NaMED's monitoring report to validate the progress of work and results achieved against funds utilised. NaMED in collaboration with the Ministry of Finance will communicate to MDAs and local councils on the operational details of this policy.

### **Monetary and Exchange Rate Policies in 2020 and Outlook for 2021**

60. Mr. Speaker, Honourable Members, in 2021, monetary policy will complement fiscal policy to mitigate the economic fallout from the COVID19 pandemic. To this end, monetary policy will continue to focus on price and financial stability to support economic recovery in 2021. The stance of monetary policy will take into consideration the need to promote economic growth without jeopardising price stability. The exchange rate of the Leone to international currencies will continue to be determined by market forces to allow the economy to adjust to external shocks and improve its competitiveness.

61. Mr. Speaker, Honourable Members, the 2021 Finance Bill makes provision for exporters to repatriate at least 30 percent of export proceeds through the local commercial banks. I hope this Honourable House will favourably consider this policy proposal, which is expected to improve the overall foreign exchange situation in the country.

### **Public Debt Management Policy**

62. Mr. Speaker, Honourable Members, to reduce the risk of high debt distress, Government will pursue four key debt management policies:

- (i) Continue to seek grant financing or borrow at highly concessional terms to finance investments in critical sectors of the economy, including infrastructure;
- (ii) Limit domestic borrowing within a sustainable fiscal anchor and establish a Debt Management Fund to smoothen the maturity profile and minimise the cost of domestic borrowing;

- (iii) Continue to explore non-debt creating financing models such as Public-Private Partnerships supported by a thorough analysis of the potential fiscal risks and without recourse to Government guarantees;
- (iv) Pay outstanding and verified arrears subject to the availability of budgetary resources.

63. Mr. Speaker, Honourable Members, despite the COVID-19 environment, Government remains committed to prudent debt management practices anchored on the Medium-Term Debt Management Strategy. Cabinet recently approved the Arrears Clearance Strategy and Principles (2020-2025). Government is committed to implementing the recommendations contained therein.

64. The implementation of the Arrears Clearance Strategy commenced with the payment of Le 605 billion out of about Le1.36 trillion worth of pre-April 2018 to December 2019 crystallised cheques. Government plans to pay Le256.7 billion of crystalised cheques and Le132.7 billion of non-crystalised cheques by end December 2020 if the fiscal situation permits.

65. Mr. Speaker, Honourable Members, Government will continue to pay down outstanding arrears to contractors projected at Le147.4 billion in 2021. The payment of arrears is expected to enable businesses to resume operations and reduce non-performing loans in the banking system. This action will also inject liquidity in the banking system, which will translate into a fall in treasury bill rates and consequently lending rates. For instance, treasury bill rates dropped to an average of 10 percent as at the end of October from 25 percent in June 2020. If sustained, this will, in turn, lead to a drop in lending rates and thus increase access to affordable credit for businesses.

66. Government is committed to discontinuing the accumulation of arrears. To achieve this milestone, the Ministry of Finance will undertake incremental structural reforms in public financial management, including enhanced budget credibility, and tracking of procurement contracts using contract management database.

67. Mr. Speaker, Honourable Members, following the political transition, Government realised a huge backlog of unpaid bills to State-Owned Enterprises (SOEs) and Tertiary Educational Institutions (TEIs) emanating from services rendered to MDAs for which payments were not made. SOEs and (TEIs) equally owed Government substantial amount on accrued taxes; liabilities in respect of bail-outs and operational cost support extended by Government; and external debt service payments made by Government on behalf of SOEs and TEIs, which should be refunded to the Consolidated Revenue Fund.

68. From June 2016 to June 2020, Government had provided bail-out and operational cost support including external debt service payments on behalf of SOEs amounting to Le504.4 billion. In addition, an amount of Le189.4 billion was owed by SOEs to Government in respect of tax arrears, including penalties for delayed payments. On the other hand, SOEs were owed a total Le359.4 billion by MDAs for various services rendered during the same period.

69. Mr. Speaker, Honourable Members, to address this situation, Cabinet has graciously approved the implementation of a cross debt settlement arrangement between Government, SOEs and Tertiary Academic Institutions that would require minimal cash movement to clean up the books of SOEs and TEIs and improve on domestic revenue mobilisation.

70. The process of cross debt settlement will involve setting-off tax liabilities, bailout cost and external debt service support against obligations of Government, and agree on a credible payment plan to liquidate the net obligation owed by Government or SoEs.

## **Regional Integration**

71. Mr. Speaker, Honourable Members, given the trade and supply-chain disruptions with Europe, the Americas and Asia, it is imperative for Government to strongly leverage the economic potential of regional and continental trade relations within the context of the COVID-19 recovery. As a member of the Economic Community of West African States (ECOWAS), we are committed to the single currency project, and we will continue the implementation of the ECOWAS Trade Liberalisation Scheme (ETLS) and the Common External Tariff (CET).

72. Mr. Speaker, Honourable Members, this Noble House ratified the African Continental Free Trade Agreement (AfCFTA) on 7th November 2018 joining 28 other countries that have both signed and ratified the Agreement. Trading under the AfCFTA Agreement was due to commence on 1st July 2020 but has been postponed to 1st January 2021 a due to the COVID-19 pandemic. In preparation, Government through the Ministry of Trade and Industry with support from the United Nations Economic Commission for Africa (UNECA) has developed the National Trade Strategy with a specific focus on repositioning Sierra Leone for trade across the African Continental Free Trade Area.

73. Mr. Speaker, Honourable Members, Government will work with the private sector, development partners and AfCFTA member countries to ensure that Sierra Leone benefits from access to the free movement of persons, goods and capital across the entire continental market.

## **2. Economic Diversification**

74. Mr. Speaker, Honourable Members, economic diversification is a central strategy to support the recovery of our economy from the COVID-19 pandemic. Economic diversification is relevant for Sierra Leone given our vulnerability to natural disasters, historical over-reliance on mining, and volatility in the prices of our main export commodities. Economic diversification is therefore critical to building the resilience of our economy and doing so requires boosting the productivity and competitiveness of the growth sectors such as agriculture and agribusiness, fisheries, tourism and manufacturing that have the potential to create jobs for our youthful population.

## (a) Policy Shift in Agriculture

75. Mr. Speaker, Honourable Members, to diversify the economy and create jobs, we must make agriculture more productive. With nearly 60 percent of the working population self-employed in agriculture, it is the most direct channel for job creation. Higher agricultural productivity and output would also offer greater food security, thereby contributing to human capital development.

76. To boost agricultural productivity, create jobs and ensure food security, the Ministry of Agriculture and Forestry in partnership with the Ministry of Finance and the Bank of Sierra Leone has embarked on a major policy shift aimed at promoting private sector participation in the delivery of agricultural inputs. We are transitioning from a Government-led procurement and distribution system to a private sector-driven delivery of agricultural inputs including fertiliser, seed rice and agrochemicals as well as the management of agricultural machinery and equipment.

77. Mr. Speaker, Honourable Members, in the short-term, the policy focuses on making financing available to develop a thriving rice value chain. The intervention will target the pre-production, production and processing segments of the rice value chain.

78. **Under the pre-production segment of the rice value-chain**, the strategy involves:

- i. Setting up a special loan facility through the Bank of Sierra Leone to support importers of agricultural inputs (agro-dealers);
- ii. Registration of existing and new agro-dealers at the Chiefdom level;
- iii. Using an e-voucher system to ensure access to agricultural inputs for smallholder farmers engaged in cash and food crop cultivation. These farmers will be registered in a digital database and will receive support for at least three growing cycles. They will receive supplies of agricultural inputs from agro-dealers upon presentation of e-vouchers;
- iv. Establishment of an e-voucher Clearing House to serve as the point for agro-dealers to cash e-vouchers received from farmers. This would be done through the capitalisation of a network of community banks.

79. **Under the production segment of the chain**, the private sector will provide mechanisation services, as well as other agriculture advisory services, including an electronic-extension services system. Government will establish Machine Rings at the district level that will be managed using a public-private partnership approach. The Government will lease out existing machines to private sector operatives who will provide land preparation services to farmers. The plan is to organise rice-producing farmers in clusters to generate scale for machine use and reduce the cost to individual farmers. Machine service can also be requested using the e-voucher system, which can be managed through registered agro-dealers. This new approach will initially target the main rice bowls, including Inland Valley Swamps (IVS), riverine grassland, mangrove swamps and other lowlands with potential for multiple cropping cycles in a year.

80. Mr. Speaker, Honourable Members, in the **processing segment**, the goal is to trigger a supply pool, where farmers are mobilised around large-scale rice milling services. The focus is to establish rice value chain farmer groups and rice aggregators that are linked around commercial-scale rice milling stations. Supporting rice aggregators for both the local and export markets will decrease transaction costs for smallholder farmers. These off-takers sometimes bear the cost of processing, packaging, transportation, storage and marketing. This approach also potentially solves the challenge of dealing with an overwhelming smallholder production base.

81. In the medium-term, Government plans to merge 59 Financial Services Associations (FSAs) with 17 Community Banks, with an Agricultural Investment Bank. The defunct National Development Bank and the APEX Bank will essentially become the Investment Bank for agricultural financing. The proposed bank will be private-sector led with Government holding minority shares.

## **Fisheries**

82. Mr. Speaker, Honourable Members, Sierra Leone has a valuable marine ecosystem, which, if well managed, has the potential to generate not only increased Government revenues and foreign exchange earnings but also create job opportunities for our youth and women. Some progress has been made in strengthening the policy and regulatory framework for sustainable fisheries management. Still, challenges remain in controlling illegal, unregulated and unreported fishing activities and improving fish processing and value-addition to access international markets.

83. To further improve the management of the sector and its capacity to create jobs, Government will:

- (i) Complete the development and publication of a Fisheries Management Plan including the Fish Stock Assessment;
- (ii) Scale-up the implementation of the Revised Fisheries Regulations (2019) and roll out the implementation of the Fisheries Management Plan to enhance sustainable management of our fish stocks;
- (iii) Invest in technology including radar systems, mid-range surveillance boats and drone technology to monitor and control illegal fishing activities and actively use data to act on infractions;
- (iv) Reform the operations of the Joint Maritime Committee;
- (v) Expedite arrangements for the construction of the Fishery Bonded Industrial Park (Fish Harbour Complex). The project is a US\$55 million grant under the Belt and Road Initiative from the Chinese Government. The Government of Sierra Leone will be responsible for the acquisition of the land, provision of water, electricity and the construction of the road linking the port to the Freetown municipality.
- (vi) Promote artisanal fishing which offers an attractive path for economic development since the sector is labour-intensive and therefore able to generate much-needed jobs;

- (vii) Continue to provide appropriate fishing gears to artisanal fishermen to ensure sustainable fishing practices.

## **Tourism**

84. Mr. Speaker, Honourable Members, the Medium Term National Development Plan identified tourism as one of the key sectors to be supported as part of the Government's strategy to diversify the economy. Growth in the tourism sector with its linkages with other sectors such as agriculture, fisheries and other services can lead to positive spill-over effects on the economy, including direct and indirect employment. However, the sector has been the hardest hit by the COVID-19 outbreak, leading to the closure of several hotels, restaurants and the laying off of some workers. To maximise the sector's potential for economic diversification, Government with support from development partners will address the inadequate infrastructure in prime tourism destinations, weak governance of the sector, poor global image, high cost of travel and the difficulty of accessing Freetown.

85. Mr. Speaker, Honourable Members, the Sierra Leone Economic Diversification Project (SLEDP) funded by the World Bank and Government of Sierra Leone will support the physical upgrading of 6 tourist destinations to enhance the attractiveness of the sites to private sector investment. Five of these destinations are located in the Western Peninsula close to Freetown and one in the Sherbro estuary. The upgrades will include installing solar lights; waste management drainage systems, water supply, signage, interpretation, parking with solar carports, and walkways. The Project will also support the Government's efforts to rebrand Sierra Leone's international image as a tourism and investment destination and complement other sector-wide reforms.

## **Improving the Business Environment and Investment facilitation**

86. Mr. Speaker, Honourable Members, the slow implementation of business regulatory reforms is contributing to low productivity of businesses, especially in the manufacturing and service sectors. It is therefore critical to improve the competitiveness of businesses, the regulatory environment and governance to diversify the economy and promote private sector-led investment. To this end, through the Sierra Leone Economic Diversification Project, Government will implement reforms that will make business registration more straightforward and quicker. This would be through the establishment of a one-stop-shop for on-line registration by electronically linking the NRA, Corporate Affairs Commission and NASSIT business registration systems.

87. The project will also facilitate the digitisation of land records, maps and property deeds; improve access to credit by automating the Credit Reference Bureau and operationalising the Collateral Registry. Government will also improve the business environment through the strengthening of the judicial system to enforce contracts; deepening the fight against corruption and promoting public-private dialogue. These reforms will be complemented by significant investments in technology and infrastructure to improve access to electricity, transportation network, broadband connectivity and deepen the penetration of the fibre optic backbone.

88. Mr. Speaker, Honourable Members, the Ministry of Trade, in collaboration with the Ministry of Finance, has commenced the preparation of the Special Economic Zone Policy and Strategy promised in the 2020 Budget.

89. Mr. Speaker, Honourable Members, more significantly, Government will operationalise the National Investment Board (NIB) in 2021. This involves merging certain existing entities into one entity. The Bill establishing the NIB will be laid before this Noble House for enactment before the end of 2020. The overall purpose of the NIB is to provide a one-stop-shop for investors.

### **Supporting the Manufacturing Sector**

90. Mr. Speaker, Honourable Members, promoting value-addition in manufacturing especially in the processing of local products such as rice, fish, palm oil, gold, diamond, cocoa, cashew and timber could accelerate growth, generate better quality jobs, and help diversify the economy. To this end, in addition to investing in infrastructure and implementing business regulatory reforms, Government will provide tax incentives to support the growth of domestic manufacturing industries.

91. In this respect, Government is proposing a reduction in the excise tax rates for the use of local raw materials such as sorghum, cassava, maize, barley and sugar in the production of locally manufactured beer. The aim is to encourage local content and value addition by promoting the use of these materials in domestic manufacturing and food processing. In addition, Government is also proposing to exempt bulk wheat grain and wheat flour from import duty and GST. The objective is to reduce the price of bread, which is almost our second staple food.

92. Mr. Speaker, Honourable Members, Government is proposing the imposition of excise duties on the importation of items such as palm oil products, vegetable oil, nails and medicated soap, which are produced locally in significant quantities. The objective is to enable our local industries to compete with cheaper imports of similar products. Government is also proposing a reduced corporate tax rate for manufacturing entities or factories whose management and functional activities are located outside the Western Area. This is aimed at encouraging industrial decentralisation, improving job creation and socio-economic development in these regions. These tax incentives are contained in the 2021 Finance Bill.

### **3. Investing in Infrastructure**

93. Mr. Speaker, Honourable Members, investing in infrastructure including energy, trunk roads, feeder roads, water supply and the fibre optic network remains a priority to Government. This is critical in removing major bottlenecks to private investments and supporting the economic recovery. Government will continue to prioritise resources to address the infrastructure deficit in the country and further explore alternative ways to fund infrastructural development.

94. **In the energy sector**, the objective is to increase access to affordable electricity nationwide by increasing installed capacity, upgrading and expanding the transmission and distribution network. To achieve this, Government will undertake policy and legislative reforms to encourage private sector participation in the generation, distribution and transmission of electricity as well as revenue collection. In addition to exemptions from import duty and GST already provided on the importation and sale of solar materials, Government is proposing to exempt GST on the consumption, supply and use of renewable energy from solar mini grids. Furthermore, Government is also proposing corporate tax relief for any business engaged in the provision or supply of renewable energy from solar mini grids for a period of five years.

95. Mr. Speaker, Honourable Members, in 2021, Government will begin the process of restoring electricity in district headquarter towns. Contracts have been awarded for the restoration of the transmission and distribution network in seven district headquarter towns – Kailahun, Bonthe, Pujehun, Mattru Jong, Moyamba, Kabala, and Kambia. In addition, the CLSG power line is expected to be functional by mid-2021. This project will immediately benefit 39 communities and eventually, 55 communities. Some of them include Gendema, Gofor, Zimmi and Potoru in Pujehun District; Gorahun, Hanga, Mano Junction, Largo, Panguma, Dodo and Tongo, in Kenema District; Kangama, Njaima, Bumpe, Sewafe, Ngo Town in Kono District; Masingbi, Makomp, Matotoka, Makali, Mambonto and Bumbuna in Tonkolili District; Mapaki, Kamabai, Manjoro, Kamansanki in Bombali District; Fadugu in Koinadugu District; Kamalo and Kamakwe in Karene District. The 6 MW Solar Park at Newton, will be commissioned soon.

96. Mr. Speaker, Honourable Members, Government's priority **in the road sector** for 2021 is to complete ongoing road projects. The following trunk roads are expected to be completed in 2021: Moyamba/Moyamba Junction and three bridges in Magbele, Mabang and Kpangbama; the Bandajuma to Mano River Bridge; the Pendembu to Kailahun Road; the Lumley/Tokeh Road and the Hillside Bye Pass Road. In addition, the Bandajuma/Pujehun, Bo/Tinkoko and Tagrin/Lungi/Konakridee Roads will be completed in 2021. Government has also secured funding from BADEA for the Mattru-Jong/Kpetema Road. The Islamic Development Bank has also committed to providing funding for the construction of the Tinkoko/Kpetema Road, the Kailahun/Kangama Road whilst the African Development Bank is committed to funding the Kamagama/Koindu Road.

97. Government will also undertake re-gravelling of selected trunk and feeder roads across the country, especially roads leading to touristic, fishing and agriculturally productive areas. With support from our development partners, Government will also embark on the construction of major bridges to replace obsolete and non-motorised ferries. In addition to the construction and rehabilitation of existing roads across the country, Government is currently undertaking feasibility studies and detailed engineering design for the construction of **2,685 km** of strategic roads including the Koidu/Fiama/Kameidor/Guinea border Road, Kabala/Krubonla Road, Kabala/Makakura/Yifin/Masingbi Road and the Kabatha/Gbinti/Batkanu/Mateboi Road.

98. Mr. Speaker, Honourable Members, access to safe drinking **water and improved sanitation** remain a critical focus of Government and its importance has risen with the current global health crisis. Government has commenced the construction of a water treatment plant and distribution network in Bonthe Municipal and will start a water project covering 6 district headquarter towns including, Kambia, Kabala, Magburaka, Kailahun, Moyamba and Pujehun. Government has also secured US\$15 million funding from the Indian Exim Bank for the provision of water supply in 4 towns: Njala-Taima, Mattru- Jong, Daru and Mongor. Government is reviewing feasibility studies for water supply facilities in Lungi, Port Loko, Koidu, New Sembehun and its environs. Government will also complete the restoration of water facilities in Blama and Lunsar. To develop an effective water resource assessment and monitoring system, Government will construct 10 Hydrological Monitoring Networks and 25 Ground Water Monitoring Stations across the country.



#### **(i) Strengthen the Capacity of Local and Chiefdom Councils.**

99. Mr. Speaker, Honourable Members, I am pleased to report to this Noble House that Government has fully implemented the proposed increases in the remuneration for Mayors, Chairmen, their Deputies, Core Staff and Councilors of Local Councils, Paramount Chiefs, Regent Chiefs, Chiefdom Speakers and Tribal Heads in the Western Area made in the 2020 Budget. The proposed increases to the other chiefdom functionaries will be implemented when the staff audit and biometric verification is completed. In recognition of their critical role in maintaining peace and stability, Government will commence the payment of remuneration to village headmen in the Western Area in 2021.

100. Mr. Speaker, Honourable Members, in addition, to restore the dignity of our Traditional Authorities, which is a Manifesto Commitment, Government will procure vehicles for all Chiefdom Councils, provincial and district offices in 2021. In the same vein, Government will procure One vehicle and three Motor-bikes for each of the 22 Local Councils. Government will also procure vehicles for other district functionaries including magistrates and security personnel. This will be the first stage in capacitating chieftaincy and local councils for improved service delivery in the rural areas.

101. Mr. Speaker, Honourable Members, in a bid to accelerate the implementation of development programmes and projects as outlined in the MTNDP, Government through the Ministry of Planning and Economic Development undertook the decentralisation and popularisation of the Medium-Term National Development Plan (2019 – 2023) across all 16 districts in the country. The aim was not only to strengthen district ownership of the plan but also to achieve the following:

- (i) To ensure that the Public Investment Programme (PIP) is decentralised to Local Councils and communities. This will ensure that development grants and allocations to Local Councils are tied to specific projects and programmes which are driven by community needs. The communities will therefore become public monitors of the implementation of projects, programmes and use of public facilities.
- (ii) To ensure that local-level planning is revitalised with structures that will be a conduit between the local and central Government.
- (iii) To create the platform for the revival of District Development Coordination Committees (DDCCs) to serve as the inter-agency platforms that will bring together district stakeholders to engage on district emerging issues; coordinate district development programmes and projects and ensure alignment with the Medium-Term National Development Plan.

#### **4. Human Capital Development**

102. Mr. Speaker, Honourable Members, Human Capital Development (HCD) remains the most important pillar of our development strategy. According to the 2018 Human Capital Index (HCI), the loss in productivity of a future worker in Sierra Leone was 65 percent. This loss has reduced slightly to 64 percent in the 2020 HCI but is threatened by the current global crisis. In order to sustain these gains and accelerate improvements

in the productivity of Sierra Leoneans, Government will continue to strengthen our health systems, improve access to free quality basic education, improve the quality of higher education and strengthen technical and vocational education. The goal is to create a nation with educated, empowered and healthy citizens equipped with the education, skills and jobs needed to reach their fullest potential.

### **Strengthening Health Systems**

103. Mr. Speaker, Honourable Members, based on estimates from the 2019 Sierra Leone Demographic and Health Survey (DHS), maternal mortality rate dropped from 1,165 deaths per 100,000 live births in 2013, to 796 deaths per 100,000 live births, a 32 percent improvement. Similarly, under-five mortality rate dropped from 156 to 122 per 1,000 live births, a 22 percent improvement over the same period.

104. Despite these improvements, as a Government, we consider the life of every mother, child and Sierra Leonean as sacred. Therefore, Government remains committed to reducing further our infant and maternal mortality rates, stunting and teenage pregnancy.

105. Mr. Speaker, Honourable Members, in our COVID-19 response, Government built on the lessons learnt from the Ebola outbreak. However, the realities presented to us by the pandemic has once again reinforced the need for strengthening our health systems. Government will therefore consolidate ongoing efforts to improve the delivery of health care services and achieve favourable health outcomes nationwide by investing in health infrastructure, improving the quality of health services, building the capacity of health staff and improving health governance systems.

106. Mr. Speaker, Honourable Members, in 2021, in order to strengthen our health infrastructure, Government with support from development partners will invest in the rehabilitation, construction and upgrading of district health facilities to include well equipped Intensive Care Units (ICUs), Accident and Emergency Centres (A&Es), Blood Banks, Dentistry and Eye Centres, Diagnostic Laboratories and Mortuaries. We will also support the ongoing construction of the Health Village at Kerry Town and the Cancer Diagnostic Centre.

107. Mr. Speaker, Honourable Members, Government will expand the National Emergency Services. Given the interlinkages between nutrition, health and learning outcomes, Government will also scale-up the implementation of the School Health Policy and establish boarding school clinics that will provide sick bays, first aid services, basic treatment, family planning and reproductive health services. We will also review the Cost Recovery Initiative and encourage private sector participation through public-private partnerships to make it more efficient for re-investment and expansion.

108. Mr. Speaker, Honourable Members, given the acute shortage of Sierra Leonean specialists across critical medical fields, Government will continue to invest in post-graduate and other specialised fields of training, including the provision of telemedicine services for health staff. More importantly, Government will undertake robust policy reforms to delink the health sector from the civil service. In this regard, Government will enhance the capacity of the Health Service Commission through legislative reforms to recruit, retain, motivate and manage health sector professionals with the right skills mix.

109. Mr. Speaker, Honourable Members, as we continue to promote evidence-based decision making and leverage technology in health governance and service delivery, Government will,

- (i) launch the Health Finance Strategy,
- (ii) continue the roll-out of an Integrated Human Resource Information System to all districts;
- (iii) operationalise the National Public Health Agency;
- (iv) pilot the Performance-based Financing Scheme ;
- (v) continue the roll-out of the Health Management and Information System across health facilities;

### **Improving access to Free Quality School Education**

110. Mr. Speaker, Honourable Members, the Free Quality School Education (FOSE) Programme remains the Government's flagship and central pathway for guaranteeing the future productivity of our children. The provision of basic education to over two million children is guided by the core principles of universal access, radical inclusion, comprehensive safety and quality learning and teaching.

111. Mr. Speaker, Honourable Members, according to the 2019 Annual School Census, following the introduction of the FOSE programme, there has been a sharp increase in the enrolment in basic and senior secondary education; a 40 percent increase in pre-primary learners; a 29 percent increase in primary learners; a 43 percent increase in Junior Secondary School (JSS) learners and a 48 percent increase in Senior Secondary School (SSS) learners.

112. Mr. Speaker, Honourable Members, in 2021, to continue work towards universal access to quality education, Government will:

- (i) continue to pay tuition fees for all children in Government-owned and Government-Assisted schools;
- (ii) continue to pay examination fees for NPSE, BECE and WASSCE;
- (iii) refurbish and renovate 5 Boarding Schools;
- (vi) expand school feeding for Government-owned and Government-assisted pre-primary and primary schools in impoverished communities;
- (vii) continue to improve the efficiency of the school bus services and
- (viii) strengthen school monitoring and supervision by rolling out the Sierra Leone Education Attendance Monitoring System (SLEAMS). Already, 140 School Inspectors have been recruited, bringing the total to 160. All School Inspectors will be provided with motorbikes and fuel support.

113. In line with our commitment to radical inclusion, Government will:

- (i) continue to support all girls, including teenage pregnant girls, to access quality education in a safe space;
- (ii) continue the provision of assistive devices for special needs children;
- (iii) continue to ensure that school rehabilitations and new constructions provide ramps, WASH facilities and other amenities for special needs children;
- (iv) facilitate the re-deployment of qualified teachers to remote areas;
- (v) continue the delivery of accelerated learning at the Non-Formal Accelerated Learning Centers already established in every Chiefdom.

114. Mr. Speaker, Honourable Members, to enhance quality education, Government will:

- (i) develop the new Medium Term Education Sector Plan;
- (ii) continue to recruit trained and qualified teachers;
- (iii) license all new teachers;
- (iv) establish modern science laboratories in major towns;
- (v) make existing libraries functional and establish new libraries with ICT facilities in lacking districts;
- (vi) roll-out the Basic Education and Civic Education Curriculum developed in collaboration with the National Council for Civic Education and Development (NaCCED) and;
- (vii) invest in continuous professional development and reassessment of teachers.

115. Mr. Speaker, Honourable Members, Government prioritises the continuous professional development of teachers. In October 2020, the Ministry of Basic and Senior Secondary (MBSSE) and the Teaching Service Commission (TSC) completed the reassessment of all eligible teachers prior to the development of the new harmonised teacher policies. This was not done for over 11 years before now. I am pleased to inform this Noble House that 4,158 teachers nationwide, consisting of 9 pre-school teachers, 2,944 primary school teachers, 1,159 secondary school teachers and 46 technical and vocational teachers have been successfully reassessed and are now approved for salary upgrades, effective January 2021. The fair and transparent reassessment and promotion of teachers so that they can get their fair wages is a matter of principle and justice.

## **Improving the Quality of Higher Education and Strengthening Technical and Vocational education**

116. Mr. Speaker, Honourable Members, improving access to quality education extends to higher education as we continue to equip our citizens with the education and skills needed for the job market and personal productivity. During the course of the year, we commenced the review of the existing legislature to provide a foundation for the progressive overhaul of higher education and skills development in Sierra Leone. The curriculum for the pre-service and in-service training of teachers was completed, and 6 teacher training institutions across the country were rehabilitated.

117. Mr. Speaker, Honourable Members, Government is keen on building the foundations for a demand-led skills development system. We have mainstreamed the concept of Agriculture Technical and Vocational Education (Agric-TVET) across 8 Government Technical Institutes around the country and operationalised the US\$22 million Skills Development Fund project. The Ministry of Higher and Technical Education also collaborated with DSTI to launch the Future of Work Initiative in partnership with Coursera and the World Economic Forum (WEF). Through this initiative, 4,000 courses from world-leading universities were made available to about 50,000 Sierra Leoneans free of charge for 6 months.

118. Mr. Speaker, Honourable Members, keeping in step with the utilisation of technology across sectors, institutions of higher learning are investing in the digitisation of their processes and systems including the establishment of a digital learning management system in six (6) teacher training colleges. The provision of e-learning services during COVID-19 by these institutions is in progress.

119. Mr. Speaker, Honourable Members, Government will (i) continue to review outdated legislature for the continued transformation of higher education, and TVET; (ii) implement the Quality Assurance Policy for Higher Education Institutions and strengthen the already established Quality Assurance Units ; (iii) implement the Teaching Practice Policy; (iv) fully implement the Internship Policy; (v) continue the establishment of Technical Institutes in all sixteen districts; and (vi) operationalise the Students Loan Scheme.

120. Mr. Speaker, Honourable Members, the Student Loan Scheme apart from being a manifesto promise, is the modern approach to funding tertiary education that is being adopted around the world. Consultations with key stakeholders to inform the design and subsequent implementation of the scheme have been completed. The development of the legal framework is at an advanced stage. Government will ensure that loan disbursements would be done in a credible and transparent manner for all qualifying Sierra Leoneans, irrespective of income level, gender and ethnicity.

## **Expanding Social Safety Nets.**

121. Mr. Speaker, Honourable Members, social protection is the fourth component of the Government's human capital development strategy and has gained importance under the current global economic conditions. Our social protection initiatives support society's most vulnerable, especially youths, women and girls to enhance our inclusive growth strategy. The goal is to leave no one behind.

122. Mr. Speaker, Honourable Members, as at end October 2020, with Government and donor partner funding, 38,083 extremely poor households including people living with disabilities were provided with cash transfers. 92 percent of these beneficiaries are female. Due to the COVID-19 outbreak, the enrolment for an additional 35,000 beneficiaries is ongoing for payment in early 2021.

123. Through the National Commission for Social Action (NaCSA), the Government will collaborate with partners to provide cash transfers to 73,000 extremely poor and vulnerable households including Persons Living with Disabilities (PWDs). Furthermore, micro-grants and productive skills development will be provided for 5,000 Persons with Disabilities (PWDs), including Albinos, household heads of refugees, and vulnerable communities.

### **Improving the Welfare of Women and Children**

124. Mr. Speaker, Honourable Members, women and children constitute a large portion of our vulnerable population, and we will continue to empower and protect them. In the area of Sexual and Gender-Based Violence (SGBV), the Ministry of Gender and Children's Affairs has launched a free Rape Hotline in April 2020 and established six Sexual and Gender-Based Violence One Stop Centres. The establishment of four more such centres is in progress. To ensure women are supported with a safe space during investigations of cases of sexual violence, the Ministry of Gender and Children's Affairs will scale up the development of the National Community Safe Home Project.

125. Mr. Speaker, Honourable Members, the protection of women and children requires a system-wide approach. In light of this, Government has integrated comprehensive sexuality education into the formal basic education curriculum. Government will implement a National Street Children Strategy which will re-integrate 10,000 street children with their families.

126. Mr. Speaker, Honourable Members, as part of intentional efforts to promote the economic empowerment of women, Government has developed the Gender Equality and Women's Empowerment Policy. The policy includes a Women's Economic Empowerment Fund to support women entrepreneurs.

### **Empowering the Youth**

127. Mr. Speaker, Honourable Members, Government continues to directly invest in the productivity of our youth. In 2021, Government will

- (i) expand the Youth in Car Wash Project;
- (ii) support the Youth in Agro-processing;
- (iii) establish Chiefdom Youth Farms;
- (iv) promote the Youth in eco-tourism and
- (v) establish the Youth Entrepreneurship and Employment Project.

128. Government will also develop a National Apprenticeship Policy and Strategy, roll out a Graduate Service Programme to further facilitate skills acquisition and expand the National Youth Service. Our support to Youth Resource Centres will also continue.

## **The 2021 Budget**

### **The Resource Envelope for FY2021**

129. Mr. Speaker, Honourable Members, the projected total resource envelope for the 2021 financial year is Le9.21 trillion, of which, domestic revenue will contribute Le6.42 trillion, budget support, Le822 billion, and domestic financing, Le1.69 trillion. Project loans and grants are projected at Le1.85 trillion. These are resources disbursed by development partners through commercial banks and in some cases the Bank of Sierra Leone for the financing of projects in various sectors.

130. Mr. Speaker, Honourable Members, with the improved revenue measures highlighted earlier in this statement, our domestic revenue is projected to increase to Le6.42 trillion, and represents 13.5 percent of GDP in 2021. Income Taxes will contribute Le2.4 trillion; Goods and Services Tax (GST), Le1.2 trillion; Customs and Excise Duties, Le1.5 trillion, Royalty and Licenses on minerals, Le275 billion; Royalties and Licenses on fisheries, Le116.9 billion; Parastatals dividends, Le88.5 billion; revenues from other Government departments including TSA agencies and Royalty on timber exports will amount to Le735.8 billion. Road User Charges and Vehicle Licenses will contribute Le124.9 billion to domestic revenue in 2021.

### **Expenditure Priorities and Allocations**

131. Mr. Speaker, Honourable Members, Government priorities for the medium-term are articulated in the Medium-Term National Development Plan (2019-2023). These priorities remain relevant for the recovery of the economy from the devastation caused by the COVID-19 pandemic. The composition and allocation of Government expenditures, both recurrent and capital reflect these priorities while continuing to respond to the health and economic effects of COVID-19 shock.

132. Mr. Speaker, Honourable Members, Total Expenditure and Net Lending for 2021 will amount to Le10.26 trillion (21.5 percent of GDP) compared to the estimated Le10.29 trillion (25.0 percent of GDP) for 2020. Of this, total Recurrent Expenditure will amount to Le7.2 trillion (15.2 percent of GDP) and Capital Expenditure and Net Lending to Le3.0 trillion (6.4 percent of GDP). Foreign-financed capital expenditures are projected at Le1.9 trillion (3.9 percent of GDP) and domestic funded capital expenditures at Le 1.18 trillion (2.5 percent of GDP).

### **Wages and Salaries**

133. Mr. Speaker, Honourable Members, an important component of the proposed Terms and Conditions of Service for our service personnel is military pay and related allowances. Therefore, as part of Government's commitment to improving on the living conditions of our service personnel, the salaries of all military personnel will be increased by 25 percent yearly over a three-year period effective April 2021.

Additionally, salaries of all security personnel, including Sierra Leone Police, Office of National Security (ONS), Central Intelligence and Security Unit (CISU), Correctional Centres and Fire Force will also be increased by 25 percent effective April 2021.

134. Mr. Speaker, Honourable Members staff of tertiary education institutions will also receive a 25 percent pay rise, effective April 2021. Additionally, 1,000 teachers and 1,000 health workers will be recruited in support of our Human Capital Development (HCD) agenda. Provisions have also been made to recruit additional military personnel and much-needed Extension Workers in Agriculture and other Civil Servants.

135. Consequently, the Government Wage Bill is projected to increase to Le3.5 trillion in 2021 from Le3.3 trillion in 2020. Of this, Le290 billion is allocated to Pensions and Gratuities and other allowances. Contributions to the Social Security Fund for Government Workers will amount to Le250.8 billion.

### **Debt Service payments**

136. Mr. Speaker, Honourable Members, total interest payments will amount to Le1.3 trillion in 2021. Of this, interest payments on domestic debt will amount to Le1.1 trillion, reflecting the high stock of domestic debt accumulated over the years. Interest on external debt will amount to Le138.4 billion.

### **Other Recurrent, Domestic and Foreign Capital Expenditures**

137. Mr. Speaker, Honourable Members, the budgetary allocations for 2021 is aligned with the priorities of the Government as articulated in the National Development Plan (2019-2023) and the New Direction Manifesto. The focus of the 2021 Budget is to stimulate economic recovery while continuing to contain the COVID-19 pandemic. To this end, the composition of expenditures will reflect the strategies laid out to support economic recovery, create jobs and promote human capital development in 2021.

### **Cluster One: Human Capital Development**

#### **Education**

138. Mr Speaker, Honourable Members, Government is allocating Le1.54 trillion to the education sector, representing 22 percent of the total budget. This will support the continued delivery of the Free Quality School Education programme; salaries of teachers and other support to basic and secondary education; salaries of staff and other support to higher and technical education.

139. From the recurrent budget, Le738.6 billion is allocated as salaries for teachers of primary and secondary schools; and Le249.6 billion for salaries of staff of tertiary education institutions.

140. The sum of Le152 billion is provided for technical and higher education, including Le100 billion as grants to tertiary education institutions; Le11.6 billion as Grants-in-Aid; Le4.8 billion for the Students Loan Scheme and Le5.4 billion for technical and vocational education.



141. The sum of Le30.3 billion is allocated to basic and secondary education, including Le11.8 billion as Grants-in-Aid for Government Boarding schools and Le4.7 billion for the coordination of the Free Quality Education Programme, Le2.1 billion for schools for the physically challenged; and Le1.4 billion for schools inspection.

142. In addition, the sum of Le11.6 billion is allocated for devolved functions in the education sector.

143. The sum of Le345.2 billion is allocated in the domestic capital budget to the education sector, of which Le257.7 billion will support the Free Quality School Education Programme, covering the procurement of teaching and learning materials, school fees subsidy, school feeding programme, examination fees for NPSE, BECE, WASSCE and diet for boarding schools.

144. An amount of Le10 billion is provided for welfare and hygiene package for girls. In addition, Le10.1 billion is allocated for the rehabilitation of schools and Boarding facilities as well as the establishment of laboratories in senior secondary schools in major towns.

145. The World Bank has committed Le150 billion for the FQSE education project and BADEA and OFID will provide Le143.5 billion for the rehabilitation of four Government secondary schools.

146. For technical and higher education, development partners including, BADEA, World Bank and EBID will disburse Le146.9 billion for the implementation of various projects including the construction of the University of Science and Technology in Kono and the School of Excellence in ICT in the Bonthe Municipality. The sum of Le18.2 billion is allocated as counterpart contribution to various donor funded projects.

## **Health**

147. Mr. Speaker, Honourable Members, the Health sector is allocated Le794.2 billion representing 11 percent of the total budget. This will cover the salaries of health care professionals in the health-related agencies; transfers to NaCOVERC, improving access to quality and basic health services, reproductive and child health care services, hospitals and ambulance services.

148. From the recurrent budget, the sum of Le463.2 billion is allocated for salaries of health workers and professionals; Le100 billion as transfers to NaCOVERC; Le12.9 billion for primary, and health care services including Malaria, TB and HIV/AIDS prevention and control, Le6.4 billion for reproductive and child health care services, and Le22.3 billion for hospitals and ambulance services. An amount of Le64.8 billion is allocated to the National Medical Supplies Agency for the procurement of Free Health Care drugs and other essential drugs and medical supplies. The sum of Le36.8 billion is also allocated to Local Councils for devolved health services; Le38.8 billion for the monthly cleaning exercise; and Le8.7 billion for solid waste management.

149. Development partners including World Bank, Global Fund, GAVI, IDB, BADEA and Kuwaiti Fund will disburse a total amount of Le274 billion to support various projects in the health sector including the COVID-19 Health Sector Response Plan. Government will provide Le30.6 billion as counterpart contribution to various donor funded projects as well as the rehabilitation of district hospitals and PHUs.

## **Social Protection**

150. Mr. Speaker, Honourable Members, with the outbreak of COVID-19, Government thought it fit to protect the most vulnerable of our population and is therefore committed to scaling up expenditures on social protection.

151. The World Bank, KfW and IDB will disburse Le81.1 billion to NaCSA for the implementation of various social protection projects including the Social Safety Nets Project and the Community Driven Development Project. Government is providing Le9.7 billion as counterpart contribution to these projects and Le2.9 billion from the recurrent budget.

152. In addition, Government is allocating to the Ministry of Social Welfare, Le15.2 billion, of which, support to social protection programmes, Le8.4 billion; support to pilgrims, Le5.4 billion; Ministry of Labour and Social Security, Le4.9 billion; and an amount Le1.5 billion is allocated for devolved social welfare services.

## **Cluster Two: Diversifying the Economy**

### **Agriculture**

153. Mr. Speaker, Honourable Members, the key objective in the agriculture sector in 2021 is to improve the productivity of rice production through a private-sector led agricultural input delivery and machinery management system. Government also prioritizes the production of other food crops and livestock to ensure food self-sufficiency as well as cash crops for export.

154. To this end, Government is allocating Le422.6 billion, representing 6 percent of the budget to support the production of rice and other food crops. From the recurrent budget, the sum of Le31.5 billion to the Ministry of Agriculture, of which, Le10.7 billion is to support food security interventions including subsidies for fertilizer and seedlings to be delivered to smallholder farmers through the newly introduced e-voucher system; Le4.0 billion for the rehabilitation of Inland Valley Swamps; and Le3.0 billion for agricultural extension services; Le10.6 billion for the procurement of agricultural tools and processing equipment. An amount of Le1.7 billion is allocated for livestock development and Le3.2 billion to support cash crop production.

155. As the Ministry of Agriculture reduces its direct intervention in the procurement and distribution of agricultural inputs, there is need to strengthen the regulatory and quality assurance functions of the Ministry. In that regard, Government is allocating Le1.0 billion and Le1.5 billion for the operationalisation of the Seed Certification Agency and the Fertiliser Regulatory Agency respectively.

156. An amount of Le8.6 billion is allocated for devolved functions in the Agriculture Sector.

157. Government is also allocating Le111.8 billion from the domestic capital budget, of which, Le55.0 billion to support farmers to acquire seeds, fertiliser and machinery services through the e-voucher system; Le28.8 billion for Chiefdom Youth Farms; Le10 billion for the Onion Production Project and Le4.0 billion for livestock development.

158. The World Bank, AfDB, IFAD, and IDB will also disburse the sum of Le103 billion for the implementation of various projects in the agriculture sector including SCaDEP and the Agricultural Value Chain projects. Government will provide Le8 billion as counterpart funding for the donor funded projects.

## **Fisheries**

159. Mr. Speaker, Honourable Members, to promote sustainable management of fisheries resources and value-addition, Government is allocating Le14.6 billion, of which Le6.1 billion for the procurement and distribution of appropriate fishing gears for artisanal fishermen. The sum of Le3.0 billion is also provided to support value-addition activities in the sector to promote fish export.

160. Government is also allocating Le15.9 billion from the domestic capital budget to enhance monitoring control and surveillance, improving quality and safety standards for fisheries products, rehabilitation of fishing infrastructure and support women in fisheries.

161. The People's Republic of China has committed Le100 billion for the construction of the Fish harbour through a public-private partnership agreement and Government is providing Le500 million as counter-part funding to the project in 2021.

## **Tourism**

162. Government is allocating Le12.6 billion from the recurrent budget to the Ministry of Tourism and Cultural Affairs, including Le4.9 billion to the National Tourist Board; Le1.6 billion for the promotion of local and international tourism; Le2.6 billion to the Monuments and Relics Commission and Le1.4 billion to the National Railway Museum.

163. From the domestic capital budget, Government is allocating Le9.1 billion to the tourism sector, of which Le1.4 billion is for the promotion and development of domestic ecotourism; Le2.5 billion to the National Tourist Board as counterpart funding to donor funded projects as well as the construction of five tourist information offices. An amount of Le5.2 billion to the National Relics Commission, of which Le2.2 billion is counterpart funding to the Comprehensive Preservation and Development of Bunce Island, Le1.0 billion each for the restoration of the Old Fourah Bay College and the construction of a Heritage Resource Centre in Bonthe. Government will allocate the sum of Le2.2 billion to meet its counterpart funding commitment for the preservation and development of Bonthe Island

## **Trade and Manufacturing**

164. Mr. Speaker, Honourable Members, as part of efforts to support the recovery of trade and manufacturing, Government is allocating from the recurrent budget an amount of Le16.2 billion to the Ministry of Trade and Industry, of which Le13.8 billion is to support various agencies engaged in promoting exports and investments as well as improving the business environment. These include, the Sierra Leone Investment and Export Promotion Agency (SLIEPA), the Sierra Leone Standards Bureau, Produce Monitoring Board and Sierra Leone Produce Marketing Company. In addition, Le3.0 billion is allocated to the Local Content Agency and Le1.7 billion to the Small and Medium Enterprise Development Agency.

165. We are allocating Le50 billion from the domestic capital budget to commence the implementation of the MUNAFA FUND and Le2.0 billion for preparatory activities towards the reopening of the Koindu market and establishment of Special Economic Zone.

## **Cluster 3: Infrastructure Development and Economic Competitiveness**

### **Improving Electricity Supply**

166. Mr. Speaker, Honourable Members, Government is allocating from the domestic capital budget an amount of Le45.5 billion to the energy sector for the electrification of seven district towns, rehabilitation of the Dodo Hydro dam and EGTC thermal plants and installation of solar street lights. The amount also includes counterpart contribution to donor funded projects in the sector. The World Bank, ADB, and Indian Exim Bank will disburse Le324.7 billion towards the implementation of various projects in the energy sector.

### **Improving Water Supply**

167. Mr. Speaker, Honourable Members, Government is allocating from the recurrent budget, Le15.7 billion to the Ministry of Water Resources including Le5.0 billion as grants to SALWACO and Le3.2 billion for the National Water Resources Management Agency.

168. In addition, Government is allocating from the domestic capital budget, Le67.5 billion to SALWACO for the construction of water supply facilities in six district headquarter towns, water supply system in Bonthe; and construction of industrial boreholes. The amount also includes counterpart contribution to donor funded projects in the sector including the Three Towns Water Supply Systems Project in Bo, Kenema and Makeni and the Four Town Water Supply Project in Mongor, Matru, Daru and Njala. An amount of Le2.4 billion is allocated for devolved services in the water sector.

169. Development partners including the ADB, Saudi Fund and Indian Exim Bank are providing Le122.5 billion to support various projects in the water sector including the Rural Water Supply and Sanitation Project, construction of Four Towns Water Supply Project and construction of 100 solar powered boreholes.

## **Improving the Road Network**

170. Mr. Speaker, Honourable Members, development partners including the European Union, ADB, OFID, IDB, Kuwaiti Fund and Saudi Fund are providing Le269 billion under the supervision of the Sierra Leone Authority (SLRA) for rehabilitation, reconstruction and upgrading of several trunk roads including Bo-Bandajuma- Mano River Bridge; Moyamba-Moyamba Junction and the three Bridges in Magbele, Mabang and Kpangbama, and the Tokeh Lumley Road.

171. From the domestic capital budget, Government is allocating Le270 billion, of which, Le150 billion is for the completion of township roads; Le30 billion for the rehabilitation and reconstruction of critical bridges in Freetown and Le14 billion for spot improvement and re-gravelling of trunk roads, Le4.0 billion for the construction of culverts in Bonthe Island; Le10 billion each for the completion of Tagrin-Konakridee, Banajuma-Pujehun and Pujehun to Gbondapi; Le10 billion for the construction of major culverts along Mile 1 in Kabala, Kabala-Krubonla Road and Baima Songa and Le4.0 billion for feasibility studies on major roads. The allocation also includes Le20 billion as counterpart contribution to donor funded road projects.

## **Rehabilitation and Construction of Government Buildings**

172. Mr. Speaker, Honourable Members, Government is allocating Le12.7 billion from the recurrent budget to the Ministry of Works and Public Assets for the repairs and maintenance of Government buildings and payment of rents and rates. In addition, Le12.9 billion is allocated from the domestic capital budget for the rehabilitation of the existing Presidential Lodge, administrative buildings and residential quarters.

173. Mr. Speaker, Honourable Members, under various MDAs, Government is allocating Le74.5 billion from the domestic capital budget of which, Le10.0 billion for the rehabilitation of foreign missions; Le12.5 billion to Ministry of Information and Communications for the National Fibre Optic Backbone and operationalisation of the E-Government platform; Le12.0 billion for the rehabilitation of the new NCRA complex; Le4.5 billion for the rehabilitation of Court Barrays; Le5.0 billion for the reconstruction and rehabilitation of police stations and facilities; Le6.3 billion for the rehabilitation and construction of military barracks; Le4.5 billion for the construction of Anti-Corruption building; Le4.5 billion for the construction of the Audit Service Building and Le3.0 billion for the rehabilitation of the NEC building.

## **Cluster Four: Governance and Accountability for Results**

174. Mr. Speaker, Honourable Members, to promote good governance and efficient management of the economy, Government is allocating from the recurrent budget, Le10.4 billion to the Audit Service Sierra Leone; Le8.0 billion to the Anti-Corruption Commission; Le14.0 billion to the Judiciary; Le18.5 billion to the Law Officer's Department; Le94.9 billion to the Ministry of Foreign Affairs and International Cooperation; Le62.1 billion to the Ministry of Finance; Le14.9 billion to the Ministry of Planning and Economic Development; Le6.0 billion to Statistics Sierra Leone; Le1.28 billion to the National Commission for Democracy; Le108.9 billion to the Ministry of Defence; Le96.3 billion to the Sierra Leone Police; Le58.7 billion to the Sierra Leone Correctional Services; and Le5.9 billion to the National Fire Authority, and Parliament, Le21.9 billion.

## **Cluster Five: Empowering Women, Children, and Persons with Disability**

175. Mr. Speaker, Honourable Members, as part of Government's efforts to address women empowerment, and issues affecting children and persons with disability, Government is allocating Le4.0 billion from the recurrent budget, to the Ministry of Gender and Children Affairs. Of this, Le3.0 billion is allocated to Gender and Children's programmes, an amount of Le1.0 billion to the Children's Commission.

176. From the domestic capital budget, Le5.0 billion is allocated to the Women's Economic Empowerment Fund and Le1.0 billion for the prevention of gender-based violence. An amount of Le1.53 billion is allocated for devolved functions to Social Welfare. The sum of Le1.9 billion is provided for devolved gender and children related services.

## **Cluster 6: Empowering Youth, and Promoting Sports**

177. Mr. Speaker, Honourable Members, Government is allocating Le5.8 billion to the Ministry of Youths Affairs, of which, the National Youth Commission is allocated Le3.0 billion and the National Youth Service, Le2.5 billion. An amount of Le3.7 billion is allocated to the Ministry of Sports. The National Sports Authority is allocated Le25.2 billion.

178. From the domestic capital budget, the Ministry of Youth Affairs is allocated Le24.0 billion, of which, Le8.0 billion is to support Youth in Car Wash and Le5.0 billion each is allocated to the Youth Economic Empowerment Fund and Youth in Agro-processing. The Youth in Fisheries and the National Youth Service will each receive Le2.0 billion. The National Youth Commission is allocated Le3.0 billion. The sum of Le2.3 billion is allocated for devolved sports services.

179. Development partners including the ADB and UNDP will provide Le35.0 billion, of which Le15.0 billion is for the Youth Entrepreneurship and Employment Project and Le10.0 billion to promote youth and eco-tourism.

## **Cluster Seven: Addressing Vulnerabilities**

180. Mr. Speaker, Honourable Members, to address vulnerability issues including climate change, Government is allocating from the recurrent budget, Le3.8 billion to the Ministry of Environment, Le3.0 billion to the Ministry of Lands, Housing and Country Planning. The National Protected Area Authority and the National Water Resource Management Agency are allocated Le3.3 billion each. From the domestic capital budget, Government is allocating Le10 billion to the Ministry of Environment to support the National Tree Planting.

## **Budget Deficit and Financing**

181. The overall budget deficit, including grants, is projected to amount to Le2.14 trillion (4.5 percent of GDP) in 2021. The deficit, excluding grants, is projected at Le3.85 trillion (8.1 percent of GDP). The domestic primary deficit is projected at Le737.7 billion (1.5 percent of GDP).

182. The deficit will be financed by both foreign and domestic sources. Foreign financing comprising mainly project loans will amount to Le1.28 trillion less principal repayments of Le633.3 billion, giving Net Foreign financing of Le648.8 billion. The deficit will also be partly financed by a further COVID-19 response budget support loan of Le548.5 billion that we will request from the IMF and that would be disbursed through the Bank of Sierra Leone. The remainder of the deficit will be financed through the issuance of marketable securities to the commercial banks projected at Le1.14 trillion. Government will repay the non-bank sector through the redemption of bonds worth Le332.5 billion issued to contractors in lieu of arrears owed.

### **Risks to the Implementation of the 2021 Budget**

183. Mr. Speaker, Honourable Members, the potential risks that could derail the implementation of this Budget have been identified as follows:

- i. A prolonged COVID-19 pandemic will delay the economic recovery and continue to negatively affect Government finances.
- ii. Further delay in the resumption of iron ore mining at both Tonkolili and Lunsar will negatively affect growth, exports, domestic revenue and foreign exchange earnings;
- iii. Delayed implementation of policy reforms especially those linked to the disbursement of World Bank budget support will affect the implementation of this Budget.
- iv. Delay or non-disbursement of the IMF budget support loan will result to delay in budget execution or a cut in some expenditure categories including payment of arrears, support to State-Owned Enterprises and completion of capital project in the energy and roads sector
- v. The occurrence of natural disasters and associated emergency spending could derail the implementation of the budget.

### **Conclusion**

184. Mr. Speaker, Honourable Members, the policy measures I have announced consider the linkages between the economic and public health impacts of COVID-19 and the trade-offs required in the response and recovery process within the context of our Medium-Term National Development Plan.

185. Mr. Speaker, Honourable Members, even in the midst of a pandemic, we continue to ensure the delivery of the commitments made in the 2020 budget as well as the supplementary budget. Government will continue this trend in the implementation of the 2021 budget. To ensure the delivery of the commitments made in this budget, Government has carefully revised the public investment portfolio and rationalised recurrent expenditures. We will ensure that all disbursements for projects are contingent on monitoring and evaluation reports from the National Monitoring and Evaluation Department (NAMED) now domiciled in the Office of the President.

186. Mr. Speaker, Honourable Members, the successful implementation of the 2021 Budget and policy commitments will require resources from multilateral and bilateral partners to complement our domestic resources. To this end, I wish to reiterate the Government's commitment to implementing the reforms agreed with partners especially for the disbursement of direct budget support and balance of payments support. We will work with MDAs and Councils to fast track the implementation of donor funded projects to facilitate the timely disbursement of project loans and grants.

187. Mr. Speaker, Honourable Members, let me at this juncture thank His Excellency, the President Dr. Julius Maada Bio for his vision and political leadership through these challenging times. His guidance during the meetings of the Economic Management Team and the Cabinet continue to be extremely useful.

188. To the Vice President, Dr. Mohamed Juldeh Jalloh, who maintains regular contact with the Ministry of Finance on various issues, I say thank you very much.

189. I would like to thank the Chief Minister, who launched the Budget Hearing Meetings and other Cabinet colleagues, for your collaboration and support in the preparation of this budget.

190. Mr. Speaker, Honourable Members, I wish to express my sincere gratitude to the two Deputy Ministers of Finance. These two colleagues have been very instrumental in supporting me in the economic management of the country, especially during this pandemic.

191. Let me also appreciate the Financial Secretary, the Principal Deputy Financial Secretary, the Chief Economist, the Director of Budget and all Directors and staff in the Ministry of Finance for their support in the preparation of the fiscal framework and Policy Statement of this budget.

192. Mr. Speaker, Honourable Members, I would also like to appreciate the Minister of Planning and Economic Development, the Development Secretary and staff of the Ministry of Planning and Economic Development for their contribution to the preparation of the capital budget.

193. I also want to thank the Governor, Deputy Governor, management and staff of the Bank of Sierra for their continued collaboration and coordination in management of the economy. The Commissioner-General, management and staff of the National Revenue Authority deserve special commendation for their tireless efforts in the mobilisation of domestic revenue amidst the COVID-19 pandemic

194. Mr. Speaker, Honourable Members, I would like to commend this Noble House of Parliament for the effective bipartisan role played under the leadership of the Honourable Speaker, in passing legislations brought to this House that are contributing to the cross-sectoral COVID-19 response, the restoration of fiscal discipline and improving economic governance.

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



196. Mr. Speaker, Honourable Members, I would also like not only to recognise but also express my profound gratitude and appreciate 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, the Governments of the United States of America, China, Ireland, Canada, Japan and the UN Family for their support even though they are battling COVID-19 at home. This is the true meaning of global partnership.

197. My appreciation also goes to the District Budget Oversight Committees, Non-State Actors, and members of the electronic and print media who participated in our open Budget Policy Discussions and regularly report on activities of Ministry of Finance.

198. Mr. Speaker, Honourable Members, as usual, the Government Printer and staff rose to the occasion and printed the Budget Statement and Estimates on time. Thank you. Thank you. Thank You

199. Mr. Speaker, Honourable Members, let me reiterate that this Budget is a continuation of a series of Budget Policy Statements that focus on programmes, projects and policies that will create jobs and lift our people out of poverty.

200. Mr. Speaker, Honourable Members, this is an **Economic Recovery Budget**. We will continue to '**Talk and Do**' because '**Paopa Salone for Betteh**'.

201. I, therefore, commend this Statement of Economic and Financial Policies and Budget for the 2021 Fiscal Year to this House.

202. I thank you ALL, and God Bless Us All.

**ANNEX 1 – BUDGET PROFILE FOR FY 2019-2023**

**In Millions of Leones**

Particulars	FY2019	FY2019	FY2020	FY2020	FY2021	FY2021	FY2022	FY2022	FY2023	
	Actual Q1-4 Jan - Dec	% of GDP	Estimate Q1-4 Jan - Dec	% of GDP	Budget Q1-4 Jan - Dec	% of GDP	Indicative Q1-4 Jan - Dec	% of GDP	Indicative Q1-4 Jan - Dec	
<b>Total Revenue and Grants</b>	<b>6,666,166</b>	<b>18.0%</b>	<b>8,300,497</b>	<b>20.2%</b>	<b>8,138,031</b>	<b>17.1%</b>	<b>9,349,211</b>	<b>17.0%</b>	<b>10,577,252</b>	<b>16.8%</b>
<b>Domestic Revenue</b>	<b>5,417,105</b>	<b>14.6%</b>	<b>5,366,418</b>	<b>13.0%</b>	<b>6,416,195</b>	<b>13.5%</b>	<b>7,738,365</b>	<b>14.1%</b>	<b>9,173,542</b>	<b>14.6%</b>
<b>Income Tax Revenue</b>	<b>1,876,028</b>	<b>5.1%</b>	<b>2,044,852</b>	<b>5.0%</b>	<b>2,405,901</b>	<b>5.1%</b>	<b>2,910,105</b>	<b>5.3%</b>	<b>3,418,921</b>	<b>5.4%</b>
Corporate Tax	538,093	1.5%	327,752	0.8%	398,651	0.8%	526,528	1.0%	670,494	1.1%
Personal Income Tax - incl. Govt PAYE	1,327,986	3.6%	1,717,101	4.2%	2,007,249	4.2%	2,383,577	4.3%	2,748,428	4.4%
Other Taxes	9,949	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
<b>Goods and Services Tax</b>	<b>1,030,686</b>	<b>2.8%</b>	<b>1,011,036</b>	<b>2.5%</b>	<b>1,218,064</b>	<b>2.6%</b>	<b>1,511,095</b>	<b>2.7%</b>	<b>1,856,792</b>	<b>3.0%</b>
Import GST	444,961	1.2%	423,082	1.0%	516,413	1.1%	636,812	1.2%	781,602	1.2%
Domestic GST	585,725	1.6%	587,954	1.4%	701,651	1.5%	874,283	1.6%	1,075,190	1.7%
<b>Customs and Excise Department</b>	<b>1,313,905</b>	<b>3.5%</b>	<b>1,193,862</b>	<b>2.9%</b>	<b>1,450,563</b>	<b>3.2%</b>	<b>1,753,093</b>	<b>3.2%</b>	<b>2,088,547</b>	<b>3.3%</b>
Import Duties	711,075	1.9%	619,119	1.5%	757,968	1.6%	945,958	1.7%	1,167,139	1.9%
Excise Duties on Petroleum Products	567,476	1.5%	522,000	1.3%	619,435	1.3%	728,044	1.3%	823,143	1.3%
Other Excise Duties	35,354	0.1%	52,743	0.1%	73,160	0.2%	79,091	0.1%	98,264	0.2%
<b>Mines Department</b>	<b>233,408</b>	<b>0.6%</b>	<b>221,251</b>	<b>0.5%</b>	<b>275,448</b>	<b>0.6%</b>	<b>314,072</b>	<b>0.6%</b>	<b>300,282</b>	<b>0.5%</b>
Royalty on Rutile	70,076	0.2%	73,336	0.2%	76,182	0.2%	82,071	0.1%	73,619	0.1%
Royalty on Bauxite	10,805	0.0%	14,133	0.0%	16,943	0.0%	19,969	0.0%	16,028	0.0%
Royalities on Diamond and Gold	77,638	0.2%	27,274	0.1%	36,592	0.1%	52,288	0.1%	46,069	0.1%
Royalty on Iron Ore	3,453	0.0%	16,357	0.0%	33,492	0.1%	46,373	0.1%	52,415	0.1%
Licences(Including Petroleum Revenue)	71,436	0.2%	90,151	0.2%	112,239	0.2%	113,372	0.2%	112,150	0.2%
<b>Other Departments</b>	<b>856,791</b>	<b>2.3%</b>	<b>791,256</b>	<b>1.9%</b>	<b>941,272</b>	<b>2.0%</b>	<b>1,115,566</b>	<b>2.0%</b>	<b>1,346,088</b>	<b>2.1%</b>
Royalities etc. on Fisheries	108,016	0.3%	90,622	0.2%	116,996	0.2%	143,094	0.3%	173,405	0.3%
Parastatals	87,801	0.2%	69,435	0.2%	88,500	0.2%	116,738	0.2%	141,467	0.2%
Other Revenues	660,974	1.8%	631,198	1.5%	735,776	1.5%	855,734	1.6%	1,031,216	1.6%
Other MDAs	83,843	0.2%	72,769	0.2%	90,653	0.2%	114,751	0.2%	139,058	0.2%
Timber	222,550	0.6%	177,378	0.4%	229,668	0.5%	264,858	0.5%	320,963	0.5%
TSA	354,581	1.0%	381,052	0.9%	415,455	0.9%	476,125	0.9%	571,195	0.9%
<b>Road User Charges &amp; Vehicle Licences</b>	<b>106,286</b>	<b>0.3%</b>	<b>104,160</b>	<b>0.3%</b>	<b>124,947</b>	<b>0.3%</b>	<b>134,434</b>	<b>0.2%</b>	<b>162,912</b>	<b>0.3%</b>
<b>Grants</b>	<b>1,249,061</b>	<b>3.4%</b>	<b>2,934,080</b>	<b>7.1%</b>	<b>1,721,837</b>	<b>3.6%</b>	<b>1,610,846</b>	<b>2.9%</b>	<b>1,403,710</b>	<b>2.2%</b>
Programme	751,851	2.0%	2,112,128	5.1%	1,153,803	2.4%	1,033,539	1.9%	818,368	1.3%
o/w Debt Relief Assistance	6,994	0.0%	355,188	0.9%	331,000	0.7%	208,000	0.4%	0	0.0%
o/w HIPC - \$' m	\$0.76		\$0.47		\$0.00		\$0.00		\$0.00	
o/w CCRT Debt Relief	\$0.00		\$35.61		\$30.17		\$17.36		\$0.00	
<b>o/w External Donors Budgetary Support /4</b>	<b>744,857</b>	<b>2.0%</b>	<b>1,756,940</b>	<b>4.3%</b>	<b>822,803</b>	<b>1.7%</b>	<b>825,539</b>	<b>1.5%</b>	<b>818,368</b>	<b>1.3%</b>
o/w EU - \$' m	\$20.94		\$27.68		\$0.00		\$20.96		\$19.66	
o/w World Bank - \$' m	\$39.67		\$126.56		\$75.00		\$40.00		\$39.46	
o/w African Dev. Bank - \$' m	\$20.70		\$24.23		\$0.00		\$7.94		\$3.95	
o/w African Projects	497,210	1.3%	821,952	2.0%	568,034	1.2%	577,307	1.0%	585,342	0.9%
<b>Total Expenditure and Lending minus Repayments</b>	<b>7,748,939</b>	<b>20.9%</b>	<b>10,291,022</b>	<b>25.0%</b>	<b>10,261,723</b>	<b>21.5%</b>	<b>10,915,761</b>	<b>19.8%</b>	<b>12,225,639</b>	<b>19.5%</b>
<b>Recurrent Expenditure</b>	<b>5,653,305</b>	<b>15.3%</b>	<b>6,886,056</b>	<b>16.7%</b>	<b>7,230,233</b>	<b>15.2%</b>	<b>7,589,761</b>	<b>13.8%</b>	<b>8,457,189</b>	<b>13.5%</b>
<b>Wages &amp; Salaries</b>	<b>2,576,026</b>	<b>7.0%</b>	<b>3,338,817</b>	<b>8.1%</b>	<b>3,510,274</b>	<b>7.4%</b>	<b>3,664,805</b>	<b>6.7%</b>	<b>3,883,000</b>	<b>6.2%</b>
o/w: Pensions, Gratuities and Other Allowances	213,137	0.6%	308,011	0.7%	290,433	0.6%	303,219	0.6%	321,272	0.5%
o/w: Contributions to Social Security	184,056	0.5%	82,103	0.2%	250,805	0.5%	261,846	0.5%	277,436	0.4%
<b>Non-Salary, Non-Interest Recurrent Expenditure</b>	<b>2,091,689</b>	<b>5.2%</b>	<b>2,286,709</b>	<b>4.4%</b>	<b>2,442,349</b>	<b>5.1%</b>	<b>2,622,095</b>	<b>4.8%</b>	<b>2,965,091</b>	<b>4.7%</b>
<b>Goods and Services</b>	<b>1,180,116</b>	<b>3.2%</b>	<b>1,031,950</b>	<b>2.5%</b>	<b>1,164,192</b>	<b>2.4%</b>	<b>1,380,467</b>	<b>2.4%</b>	<b>1,544,544</b>	<b>2.5%</b>
o/w Social and Economic	546,382	1.5%	394,433	1.0%	464,805	1.0%	613,521	1.1%	745,086	1.2%

**ANNEX 1 – BUDGET PROFILE FOR FY 2019-2023**

**In Millions of Leones**

Particulars	FY2019	FY2020	FY2021	FY2022	FY2023	FY2023
	Actual Q1-4 Jan - Dec	Estimate Q1-4 Jan - Dec	Budget Q1-4 Jan - Dec	Indicative Q1-4 Jan - Dec	Indicative Q1-4 Jan - Dec	% of GDP
	% of GDP	% of GDP	% of GDP	% of GDP	% of GDP	% of GDP
<i>o/w Free Education Programme (Senior/Secondary)</i>						
<b>General and Others</b>	76,249	16,870	19,591	20,765	22,009	0.0%
Statistics - Sierra Leone	437,508	449,934	435,515	465,786	471,771	0.8%
Defence Expenditure	3,853	6,000	6,000	7,419	8,331	0.0%
Police	69,047	60,756	108,900	123,519	130,787	0.2%
Correctional Services	71,228	74,329	96,307	108,949	120,459	0.2%
Subsidies and Transfers	911,573	1,254,760	58,665	68,693	76,442	0.1%
Transfers to Local Councils	134,351	103,183	120,006	118,014	139,417	2.3%
Grants for Admin. Expenses	29,362	8,186	5,911	7,010	8,048	0.2%
Grants for Devolved Functions	104,988	94,996	114,095	111,004	131,369	0.2%
<i>o/w Free Education Programme (Pre/Primary &amp; JSS)</i>						
Grants to Tertiary Educational Institutions	101,959	6,004	3,403	3,995	5,762	0.0%
Transfers to Road Maintenance Fund	111,321	71,819	100,000	108,051	118,665	0.2%
Transfers to Other Agencies Including (TSA Agencies)	166,670	104,829	124,947	134,434	162,912	0.3%
Transfers to NaCOVERC	211,748	293,678	311,246	380,900	456,956	0.7%
National Revenue Authority	0	302,810	100,000	0	0	0.0%
Transfer to ECOWAS Fund	157,156	148,006	188,737	228,118	270,319	0.4%
Energy Subsidies(Incl. Fuel)	0	30,105	0	0	0	0.0%
Energy Subsidies for IPPs	122,107	184,078	183,220	124,202	145,088	0.2%
Other SOEs Loans and Structural Interventions	122,107	168,978	170,000	112,342	131,472	0.2%
Elections and Democratization	0	15,100	13,220	11,861	13,616	0.0%
National Electoral Commission	8,220	16,252	150,000	147,910	127,190	0.2%
Total interest payments	8,220	16,252	150,000	147,910	127,190	0.2%
Domestic Interest	985,590	1,260,530	1,277,611	1,302,861	1,609,098	2.6%
Foreign Interest	885,632	1,089,519	1,139,197	1,118,499	1,388,098	2.2%
	99,958	171,011	138,413	184,362	221,000	0.4%
<b>Capital Expenditure and Net Lending</b>	2,095,634	3,404,966	3,031,490	3,326,000	3,768,450	6.0%
<b>Capital Expenditure</b>	2,095,634	3,404,966	3,031,490	3,326,000	3,768,450	6.0%
Foreign Loans and Grants	1,131,551	1,900,417	1,850,121	2,060,017	2,292,658	3.7%
Loans	634,341	1,078,465	1,282,087	1,482,710	1,707,316	2.7%
Grants	497,210	821,952	568,034	577,307	585,342	0.9%
Domestic	964,082	1,504,550	1,181,369	1,265,983	1,475,792	2.4%
<b>OVERALL DEFICIT/SURPLUS (-) (+)</b>						
(on commitment basis) including grants	(1,147,826)	(2,049,325)	(2,143,623)	(1,592,264)	(1,669,450)	-2.7%
excluding grants	(2,331,834)	(4,924,605)	(3,845,529)	(3,177,396)	(3,052,097)	-4.9%
domestic primary balance	(279,746)	(1,822,458)	(737,728)	159,768	828,596	1.3%
<b>Contingency Expenditure:</b>						
Contingency Fund	(65,053)	(58,800)	(19,931)	(25,714)	(21,063)	0.0%
Special Presidential Warrants	-	(26,773)	(11,365)	(12,857)	(10,532)	0.0%
Unallocated Expenditures	(351)	(22,017)	(4,283)	(6,429)	(5,266)	0.0%
	(64,702)	(10,010)	(4,283)	(6,429)	(5,266)	0.0%
<b>OVERALL DEFICIT (CASH BASIS)</b>						
Including grants	(1,147,826)	(2,049,325)	(2,143,623)	(1,592,264)	(1,669,450)	-2.7%
<b>TOTAL FINANCING</b>	1,147,826	2,049,325	2,143,623	1,592,264	1,669,450	3.2%
Foreign	282,335	552,380	648,787	888,710	1,033,316	1.6%

**ANNEX 1-BUDGET PROFILE FOR FY 2019-2023**

**In Millions of Leones**

Particulars	FY2019	FY2019	FY2020	FY2021	FY2021	FY2022	FY2022	FY2023	FY2023
	Actual Q1-4 Jan - Dec	% of GDP	Estimate Q1-4 Jan - Dec	% of GDP	Budget Q1-4 Jan - Dec	% of GDP	Indicative Q1-4 Jan - Dec	% of GDP	Indicative Q1-4 Jan - Dec
<b>Borrowing (Loans)</b>									
Project	634,341	1.7%	1,078,465	2.6%	1,282,087	2.7%	1,663,710	3.0%	1,930,316
Programme	0	0.0%	1,078,465	2.6%	1,282,087	2.7%	1,482,710	2.7%	1,707,316
External Debt Amortisation	(352,006)	-1.0%	(526,085)	-1.3%	(633,300)	-1.3%	(775,000)	-1.4%	(897,000)
<b>Domestic Financing 2/</b>	<b>873,211</b>	<b>2.4%</b>	<b>2,568,001</b>	<b>6.2%</b>	<b>1,695,209</b>	<b>3.6%</b>	<b>963,554</b>	<b>1.8%</b>	<b>896,134</b>
Bank	949,742	2.6%	2,556,056	6.2%	2,027,735	4.3%	1,130,554	2.1%	1,077,134
<b>Central Bank</b>	<b>171,746</b>	<b>0.5%</b>	<b>1,351,007</b>	<b>3.3%</b>	<b>890,156</b>	<b>1.9%</b>	<b>25,006</b>	<b>0.1%</b>	<b>(193,720)</b>
IMF SDR On-lending	123,259	0.3%	(162,885)	-0.4%	(140,000)	-0.3%	(419,000)	-0.8%	(513,000)
IMF RCF - COVID Response	0	0.0%	1,391,553	3.4%	548,535	1.2%	0	0.0%	0
G20 Debt Relief	0	0.0%	65,000	0.2%	101,000	0.2%	(39,000)	-0.1%	(56,000)
Ways and Means Advances	117,169	0.3%	57,340	0.1%	54,626	0.1%	47,691	0.1%	50,984
Securities	178,337	0.5%	0	0.0%	325,995	0.7%	435,316	0.8%	324,296
Budget Support Bridge Financing	(247,019)	-0.7%	0	0.0%	0	0.0%	0	0.0%	0
<b>Commercial Banks</b>	<b>777,996</b>	<b>2.1%</b>	<b>1,205,049</b>	<b>2.9%</b>	<b>1,137,580</b>	<b>2.4%</b>	<b>1,105,548</b>	<b>2.0%</b>	<b>1,270,854</b>
<b>Non-Bank</b>	<b>(76,530)</b>	<b>-0.2%</b>	<b>11,945</b>	<b>0.0%</b>	<b>(332,526)</b>	<b>-0.7%</b>	<b>(167,000)</b>	<b>-0.3%</b>	<b>(181,000)</b>
Securities	174,214	0.5%	90,507	0.2%	0	0.0%	0	0.0%	0
<b>Principal Repayment of Domestic Bonds</b>	<b>(250,745)</b>	<b>-0.7%</b>	<b>(78,562)</b>	<b>0.2%</b>	<b>(332,526)</b>	<b>-0.9%</b>	<b>(167,000)</b>	<b>-0.4%</b>	<b>(181,000)</b>
Pre - Arrears Strategy	(250,745)	-0.7%	(224,562)	-0.2%	(283,526)	-0.8%	(118,000)	-0.3%	(132,000)
Post-Arrears Strategy	0	0.0%	146,000	0.4%	(49,000)	-0.1%	(49,000)	-0.1%	(49,000)
Privatisation and Other Receipts	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0
<b>Float</b>	<b>(7,720)</b>	<b>0.0%</b>	<b>(1,071,056)</b>	<b>-2.6%</b>	<b>(200,374)</b>	<b>-0.4%</b>	<b>(260,000)</b>	<b>0.0%</b>	<b>(260,000)</b>
o/w: Cheques Payable	175,852	0.5%	0	0.0%	0	0.0%	0	0.0%	0
Change in Outstanding Commitments	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0
Movements in Cheques on Hold at BSL and AGD at end of period	32,381	0.1%	(938,342)	-0.1%	(51,000)	-0.1%	0	0.0%	0
Uncrystallized Arrears Paydown	(207,926)	-0.6%	(132,714)	-0.3%	(149,374)	-0.3%	(260,000)	-0.5%	(260,000)
Unaccounted	(8,027)	-0.02%	(0)	0.0%	0	0.0%	0	0.0%	0
<b>Financing Gap</b>	<b>-</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>
<b>Financing Gap (US\$m)</b>	<b>(0.9)</b>		<b>(0.0)</b>		<b>0.0</b>		<b>(0.0)</b>		<b>0.0</b>
Memorandum Items:									
Free Education Programme	178,209		22,874		22,995		24,760		27,770
Energy Subsidies(Incl. Fuel)	122,107		184,078		183,220		124,202		145,088
Public Debt Charges	1,337,596	3.6%	1,786,615	4.3%	1,910,911	4.0%	2,077,861	3.8%	2,506,098
o/w External Debt Payments (incl. HIPC Debt Relief)	451,964	1.2%	697,096	1.7%	771,713	1.6%	959,362	1.7%	1,118,000
External Budgetary Support (excl. HIPC Debt Relief; incl. PBF)	744,857		1,756,940		822,803		1,006,539		1,041,368
Nominal GDP Figure (excluding Iron Ore)	37,041,000	100.0%	41,144,000	100.0%	47,641,000	100.0%	55,026,000	100.0%	62,794,000
Poverty Related Expenditure	912,384	2.5%	2,482,000	6.0%	2,053,096	4.7%	2,482,000	5.8%	2,482,000
Exchange Rate Le/US\$	9,160		9,845		10,971		11,981		12,975

1/ Domestic revenue less total expenditure and net lending, excluding interest payments and externally financed capital expenditure

2/ Fiscal Targets

3/ Wages arrears - this is usual provision made to reduce stock of wage arrears.

4/ External Budgetary Support -FY2020 Baseline provides for only US\$60 million from the World Bank whilst Optimistic provides for the full US\$100 million

**ANNEX 2a–NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATIONS FOR FY 2019-2023**

**In Millions of Leones**

Details	FY 2019		FY 2020		FY 2021		FY 2022		FY 2023	
	Actual	% of Total Goods & Services	Estimate	% of Total Goods & Services	Budget	% of Total Goods & Services	Indicative	% of Total Goods & Services	Indicative	% of Total Goods & Services
<b>1 GENERAL SERVICES</b>	<b>385,320.8</b>	<b>30.9%</b>	<b>429,623.2</b>	<b>39.4%</b>	<b>399,479.4</b>	<b>36.6%</b>	<b>427,591.4</b>	<b>39.2%</b>	<b>431,288.9</b>	<b>39.5%</b>
105 Ministry of Political and Public Affairs African Peer Review Mechanism (APRM)	5,422.5 173.1	0.4% 0.0%	1,225.8 602.7	0.1% 0.1%	2,423.6 950.0	0.2% 0.1%	2,568.7 1,006.9	0.2% 0.1%	2,722.6 1,067.2	0.2% 0.1%
106 Office of the Chief Minister Administrative and Operating Costs o/w Establishment of the Independent Commission for Peace and National Cohesion	10,944.8 5,808.4 0.0	0.9% 0.5% 0.0%	11,440.3 5,400.9 0.0	1.0% 0.5% 0.0%	13,957.5 7,772.3 500.0	1.3% 0.7% 0.0%	14,793.6 8,237.8 530.0	1.4% 0.8% 0.1%	15,679.7 8,731.3 561.7	1.4% 0.8% 0.1%
Establishment of National Reforestation and Timber Governance Agency	0.0	0.0%	0.0	0.0%	300.0	0.0%	318.0	0.0%	337.0	0.0%
Communications Unit	0.0	0.0%	777.8	0.1%	903.3	0.1%	957.4	0.1%	1,014.8	0.1%
Office of Presidential Infrastructure Initiative	1,431.8	0.1%	1,054.7	0.1%	1,224.9	0.1%	1,298.2	0.1%	1,376.0	0.1%
Directorate of Science, Technology and Innovation	3,704.6	0.3%	3,727.1	0.3%	3,500.0	0.3%	3,709.7	0.3%	3,931.9	0.4%
Governance Advisory Unit	0.0	0.0%	285.6	0.0%	331.7	0.0%	351.5	0.0%	372.6	0.0%
Directorate of Service Delivery	0.0	0.0%	194.1	0.0%	225.4	0.0%	238.9	0.0%	253.2	0.0%
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)	16,478.7 7,403.6 452.7 2,053.7 2,771.0 572.7 2,350.8 724.5 1,602.5 1,000.0 2,350.8 857.7	1.3% 0.6% 0.0% 0.2% 0.2% 0.0% 0.2% 0.1% 0.1% 0.1% 0.2% 0.1%	12,299.2 2,895.9 4,466.9 1,555.5 2,513.7 1,833.2 2,222.3 1,541.8 2,481.2 1,800.7 2,186.1 1,505.6	1.1% 0.3% 0.0% 0.1% 0.2% 0.2% 0.2% 0.1% 0.2% 0.2% 0.2% 0.1%	15,783.5 4,863.1 700.0 1,806.5 2,919.2 2,129.0 2,580.8 1,790.5 2,881.5 2,091.2 2,538.8 1,748.6	1.4% 0.4% 0.1% 0.2% 0.3% 0.2% 0.3% 0.2% 0.3% 0.2% 0.2% 0.2%	16,728.9 5,154.4 742.0 1,914.7 3,094.1 2,256.5 2,735.4 1,897.8 3,054.1 2,216.5 2,690.9 1,853.3	1.5% 0.5% 0.1% 0.2% 0.3% 0.2% 0.3% 0.2% 0.3% 0.2% 0.2% 0.2%	17,730.9 5,463.1 786.4 3,279.4 3,029.4 2,391.6 2,899.2 2,011.4 3,237.0 2,349.3 2,852.1 1,964.3	1.6% 0.5% 0.1% 0.2% 0.3% 0.2% 0.3% 0.2% 0.3% 0.2% 0.3% 0.2%
108 Sierra Leone Small Arms Commission	1,119.7	0.1%	1,240.7	0.1%	1,000.0	0.1%	1,059.9	0.1%	1,123.4	0.1%
110 Office of the President Office of the Secretary to the President o/w: Commission of Inquiry Economic and Financial Policy Advisory Unit Culture and Heritage Advisor Security Advisor Establishment of Disaster Management Agency National Assets and Government Property Commission Public Sector Reform Unit (PSRU) Anti-Corruption Commission (ACC) Office of the Ombudsman Independent Media Commission (IMC) Political Parties Registration Commission (PPRC) Law Reform Commission	78,512.9 66,266.4 0.0 0.0 0.0 0.0 523.9 0.0 6,831.5 1,203.2 423.7 0.0 800.0	6.3% 5.3% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.5% 0.1% 0.0% 0.0% 0.1%	51,278.0 29,141.5 201.3 200.0 150.0 150.0 1,000.0 1,291.0 8,037.2 2,004.1 1,406.3 1,612.2 869.6	4.7% 2.7% 0.0% 0.0% 0.0% 0.0% 0.1% 0.1% 0.7% 0.2% 0.1% 0.1% 0.1%	52,321.9 30,000.0 600.0 400.0 180.0 160.0 1,161.3 1,059.9 8,000.0 2,000.0 1,000.0 2,000.0 809.9	4.8% 2.8% 0.1% 0.0% 0.0% 0.0% 0.1% 0.1% 0.7% 0.2% 0.1% 0.2% 0.1%	65,888.6 42,229.6 635.9 424.0 190.8 169.6 1,230.9 1,059.9 8,479.2 2,119.8 1,059.9 2,119.8 858.4	6.0% 3.9% 0.1% 0.0% 0.0% 0.0% 0.1% 0.1% 0.8% 0.2% 0.1% 0.2% 0.1%	69,835.3 44,759.1 674.0 449.4 202.2 179.7 1,304.6 1,123.4 8,987.1 2,246.8 1,123.4 2,246.8 909.8	6.4% 4.1% 0.1% 0.0% 0.0% 0.0% 0.1% 0.1% 0.8% 0.2% 0.1% 0.2% 0.1%

**ANNEX 2a–NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATIONS FOR FY 2019-2023**

**In Millions of Leones**

Details	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	% of Total	% of Total	% of Total	% of Total
	Actual	Estimate	Budget	Indicative	Indicative	Goods & Services	Goods & Services	Goods & Services	Goods & Services
Corporate Affairs Commission	896.7	885.2	1,028.0	1,089.6	1,154.9	0.1%	0.1%	0.1%	0.1%
Sierra Leone Insurance Commission	1,204.1	856.8	1,000.0	1,059.9	1,123.4	0.1%	0.1%	0.1%	0.1%
Local Government Service Commission	363.4	952.2	1,000.0	1,059.9	1,123.4	0.0%	0.1%	0.1%	0.1%
National Monitoring and Evaluation Department	0.0	3,000.0	3,484.0	3,692.7	3,913.9	0.0%	0.3%	0.3%	0.4%
Office of the Vice President	16,942.5	15,338.5	15,505.8	16,434.6	17,419.0	1.4%	1.4%	1.5%	1.6%
Office of the Secretary to the Vice President	14,600.8	11,168.1	12,000.0	12,718.8	13,480.7	1.2%	1.1%	1.2%	1.2%
Scaling Up Nutrition	0.0	260.5	302.5	320.7	339.9	0.0%	0.0%	0.0%	0.0%
Millennium Challenge Compact Secretariat	1,342.5	1,138.5	1,000.0	1,059.9	1,123.4	0.1%	0.1%	0.1%	0.1%
Extractive Industry Transparency Initiative Secretariat	559.2	352.6	409.5	434.0	460.0	0.0%	0.0%	0.0%	0.0%
Public Private Partnership Unit	440.0	1,563.1	1,000.0	1,059.9	1,123.4	0.0%	0.1%	0.1%	0.1%
Establishment of National Investment Board	0.0	855.7	793.8	841.3	891.7	0.0%	0.1%	0.1%	0.1%
116 Parliament	17,255.5	37,236.9	21,904.8	23,216.9	24,607.6	1.4%	2.0%	2.1%	2.3%
o/w Mobility Facilitation Support/Allowance	0.0	20,958.3	13,683.2	14,502.8	15,371.5	0.0%	1.3%	1.3%	1.4%
Parliamentary Service Commission	9,006.8	1,733.4	4,013.1	4,253.5	4,508.2	0.7%	0.2%	0.4%	0.4%
117 Cabinet Secretariat	3,841.7	7,461.5	3,147.0	3,335.5	3,535.3	0.3%	0.3%	0.3%	0.3%
o/w Mobility Facilitation Support	0.0	4,751.7	0.0	0.0	0.0	0.0%	0.4%	0.0%	0.0%
Cabinet Oversight and Monitoring Unit	1,816.5	385.8	448.0	474.9	503.3	0.1%	0.0%	0.0%	0.0%
118 The Judiciary	8,053.4	14,967.1	14,000.0	14,838.6	15,727.4	0.6%	1.4%	1.3%	1.4%
121 Audit Service Sierra Leone	6,877.7	7,242.2	10,410.6	11,034.2	11,695.1	0.6%	0.7%	1.0%	1.1%
122 Human Resource Management Office	3,165.6	3,043.6	3,000.0	3,179.7	3,370.2	0.3%	0.3%	0.3%	0.3%
123 Public Service Commission	3,551.2	2,408.8	3,097.4	3,282.9	3,479.6	0.3%	0.2%	0.3%	0.3%
124 Law Officers' Department	21,807.5	18,776.3	18,494.4	19,602.2	20,776.4	1.8%	1.7%	1.7%	1.9%
Office of the Solicitor General	15,917.1	8,923.5	8,000.0	8,479.2	8,987.1	1.3%	0.8%	0.7%	0.8%
Justice Sector Coordinating Office	165.2	373.3	633.6	671.5	711.7	0.0%	0.1%	0.1%	0.1%
Sierra Leone Law School	0.0	616.3	815.8	864.6	916.4	0.0%	0.1%	0.1%	0.1%
Legal Aid Board	3,989.0	6,241.1	5,000.0	5,299.5	5,616.9	0.3%	0.6%	0.5%	0.5%
Administrator and Registrar General	1,736.2	2,622.0	4,045.1	4,287.4	4,544.2	0.1%	0.2%	0.4%	0.4%
125 Local Courts	0.0	425.3	494.0	523.5	554.9	0.0%	0.0%	0.0%	0.1%
126 Independent Police Complaints Board	490.4	990.8	1,250.6	1,325.5	1,404.9	0.0%	0.1%	0.1%	0.1%
127 Ministry of Planning and Economic Development	9,038.8	9,376.7	14,889.5	15,781.4	16,726.7	0.7%	0.9%	1.4%	1.5%
Office of the Development Secretary	7,707.8	5,693.3	10,611.8	11,247.5	11,921.2	0.6%	0.5%	1.0%	1.1%
National Council for Civic Education and Development	0.0	2,000.0	2,322.7	2,461.8	2,609.3	0.0%	0.2%	0.2%	0.2%
National Authorising Office	1,331.0	1,438.7	1,670.8	1,770.9	1,877.0	0.1%	0.1%	0.2%	0.2%
Rural Development	0.0	244.7	284.2	301.2	319.3	0.0%	0.0%	0.0%	0.0%

**ANNEX 2a–NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATIONS FOR FY 2019-2023**

**In Millions of Leones**

Details	FY 2019 Actual	% of Total		FY 2020 Estimate	% of Total		FY 2021 Budget	% of Total		FY 2022 Indicative	% of Total	
		Goods & Services	%		Goods & Services	%		Goods & Services	%		Goods & Services	%
128 Ministry of Foreign Affairs & International Co-operation												
Administrative and Operating Costs	61,572.4	4.9%	8.1%	87,990.7	8.7%	94,853.3	8.7%	78,152.0	7.2%	60,450.3	5.5%	
o/w Postings of New Ambassadors and Diplomats	38,080.0	3.1%	4.6%	50,410.3	4.6%	50,000.0	4.6%	30,612.0	2.8%	10,062.7	0.9%	
o/w Rent for Foreign Missions	10,541.7	0.8%	0.3%	2,935.0	0.3%	3,408.5	0.3%	3,612.7	0.3%	3,829.1	0.4%	
o/w Vehicle for Foreign Missions	3,193.2	0.3%	1.6%	16,976.5	1.6%	19,715.4	1.8%	20,896.3	1.9%	22,148.0	2.0%	
High Commission, London	0.0	0.0%	1.5%	16,341.1	1.5%	18,577.5	1.7%	19,690.2	1.8%	20,869.7	1.9%	
U.N. Delegation	1,271.3	0.1%	0.2%	1,937.7	0.2%	2,250.4	0.2%	2,385.2	0.2%	2,528.0	0.2%	
High Commission, Abuja	4,198.1	0.3%	0.2%	2,598.9	0.2%	3,018.2	0.3%	3,199.0	0.3%	3,390.6	0.3%	
Embassy, Monrovia	1,035.9	0.1%	0.1%	1,615.9	0.1%	1,876.6	0.2%	1,989.1	0.2%	2,108.2	0.2%	
Embassy, Conakry	1,502.3	0.1%	0.2%	1,650.9	0.2%	1,917.3	0.2%	2,032.1	0.2%	2,153.8	0.2%	
Embassy, Washington	904.3	0.1%	0.1%	1,548.1	0.1%	1,797.8	0.2%	1,905.5	0.2%	2,019.6	0.2%	
Embassy, Moscow	934.8	0.1%	0.2%	1,651.7	0.2%	1,918.2	0.2%	2,033.1	0.2%	2,154.8	0.2%	
Embassy, Addis Ababa	627.9	0.1%	0.1%	1,532.8	0.1%	1,780.1	0.2%	1,886.7	0.2%	1,999.7	0.2%	
Embassy, Beijing	929.1	0.1%	0.2%	1,650.0	0.2%	1,916.2	0.2%	2,030.9	0.2%	2,152.6	0.2%	
High Commission, Banjul	1,311.7	0.1%	0.1%	1,548.1	0.1%	1,797.8	0.2%	1,905.5	0.2%	2,019.6	0.2%	
Embassy, Brussels	735.8	0.1%	0.1%	1,556.1	0.1%	1,807.1	0.2%	1,915.4	0.2%	2,030.1	0.2%	
Embassy, Saudi Arabia	627.1	0.1%	0.1%	1,601.4	0.1%	1,859.8	0.2%	1,971.2	0.2%	2,089.2	0.2%	
Embassy, Berlin	606.0	0.0%	0.1%	1,586.1	0.1%	1,842.0	0.2%	1,952.3	0.2%	2,069.2	0.2%	
Embassy, Iran	1,064.7	0.1%	0.1%	1,550.1	0.1%	1,800.1	0.2%	1,908.0	0.2%	2,022.3	0.2%	
High Commission, Accra	720.2	0.1%	0.1%	1,599.6	0.1%	1,857.6	0.2%	1,968.9	0.2%	2,086.8	0.2%	
Embassy, Egypt	863.2	0.1%	0.2%	1,646.0	0.2%	1,911.6	0.2%	2,026.1	0.2%	2,147.4	0.2%	
Embassy, Dakar	1,141.3	0.1%	0.1%	1,839.9	0.1%	1,839.9	0.2%	1,950.1	0.2%	2,066.9	0.2%	
Embassy, Dubai	785.0	0.1%	0.1%	1,531.6	0.1%	1,778.7	0.2%	1,885.2	0.2%	1,998.2	0.2%	
Embassy, Kenya	575.3	0.0%	0.1%	1,590.8	0.1%	1,847.4	0.2%	1,958.1	0.2%	2,075.4	0.2%	
Sierra Leone Mission, Geneva	1,296.1	0.1%	0.1%	1,577.7	0.1%	1,832.3	0.2%	1,942.0	0.2%	2,058.3	0.2%	
Embassy, Kuwait	400.3	0.0%	0.2%	1,665.1	0.2%	1,933.7	0.2%	2,049.6	0.2%	2,172.3	0.2%	
Embassy, Seoul	593.3	0.0%	0.1%	1,580.4	0.1%	1,835.4	0.2%	1,945.4	0.2%	2,061.9	0.2%	
Embassy, Rabat	0.0	0.0%	0.1%	1,570.1	0.1%	1,823.4	0.2%	1,932.6	0.2%	2,048.4	0.2%	
Embassy, Istanbul	0.0	0.0%	0.1%	612.0	0.1%	710.7	0.1%	753.3	0.1%	798.4	0.1%	
Sierra Leone Mission, Islamic Military Counter Terrorism, Saudi Arabia	0.0	0.0%	0.0%	595.0	0.1%	691.0	0.1%	732.4	0.1%	776.3	0.1%	
129 Ministry of Finance												
Office of the Financial Secretary	64,190.3	5.2%	8.9%	96,635.2	8.9%	62,131.5	5.7%	80,927.0	7.4%	85,774.5	7.9%	
Subscriptions to International Organisations	39,033.2	3.1%	3.1%	34,248.2	3.1%	30,000.0	2.8%	46,870.8	4.3%	49,678.4	4.6%	
Financial Intelligence Unit	23,758.9	1.9%	4.0%	43,282.2	4.0%	27,631.5	2.7%	29,286.6	2.5%	31,040.9	2.8%	
Independent Procurement Review Panel (IPRP)	1,398.2	0.1%	0.1%	821.8	0.1%	4,000.0	0.4%	4,239.6	0.4%	4,493.6	0.4%	
Establishment of Wages and Salaries Commission	0.0	0.0%	0.1%	600.1	0.1%	500.0	0.0%	530.0	0.0%	561.7	0.1%	
Revenue Appellate Board	0.0	0.0%	0.0%	300.0	0.0%	2,000.0	0.2%	2,595.1	0.2%	2,750.5	0.3%	
131 Accountant General's Department												
Ministry of Information and Communication	798.1	0.1%	0.1%	802.5	0.1%	932.0	0.1%	987.8	0.1%	1,047.0	0.1%	
o/w Outreach Coordination Unit	23,035.8	1.9%	2.5%	27,600.6	2.5%	25,000.0	2.3%	26,497.5	2.4%	28,084.7	2.6%	
National Commission for Democracy	5,502.8	0.4%	0.3%	3,626.7	0.3%	4,000.0	0.4%	4,239.6	0.4%	4,493.6	0.4%	
	125.6	0.0%	0.0%	354.0	0.0%	411.1	0.0%	435.7	0.0%	461.8	0.0%	
137 National Commission for Democracy												
	804.6	0.1%	0.1%	1,098.3	0.1%	1,000.0	0.1%	1,059.9	0.1%	1,123.4	0.1%	

**ANNEX 2a–NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATIONS FOR FY 2019-2023**

**In Millions of Leones**

Details	FY 2019 Actual	% of Total Goods & Services	FY 2020 Estimate	% of Total Goods & Services	FY 2021 Budget	% of Total Goods & Services	FY 2022 Indicative	% of Total Goods & Services	FY 2023 Indicative	% of Total Goods & Services
138 Statistics - Sierra Leone	3,852.7	0.3%	5,345.3	0.5%	6,000.0	0.6%	7,419.2	0.7%	8,331.3	0.8%
139 National Commission for Privatisation (NCP)	15,831.1	1.3%	2,056.6	0.2%	2,000.0	0.2%	2,119.8	0.2%	2,246.8	0.2%
140 Mass Media Services	765.3	0.1%	2,730.3	0.3%	3,000.0	0.3%	3,179.7	0.3%	3,370.2	0.3%
141 Government Printing Department	1,928.1	0.2%	2,080.3	0.2%	2,416.0	0.2%	2,560.7	0.2%	2,714.1	0.2%
142 National Public Procurement Authority (NPPA)	1,640.9	0.1%	2,247.7	0.2%	3,500.0	0.3%	3,709.7	0.3%	3,931.9	0.4%
143 Justice and Legal Service Commission	0.0	0.0%	401.4	0.0%	466.2	0.0%	494.1	0.0%	523.7	0.0%
144 National Commission for Human Rights	987.5	0.1%	1,278.7	0.1%	1,500.0	0.1%	1,589.9	0.1%	1,685.1	0.2%
145 Rights to Access Information Commission	908.3	0.1%	977.2	0.1%	1,000.0	0.1%	1,059.9	0.1%	1,123.4	0.1%
<b>2 SECURITY SERVICES</b>	<b>241,828.9</b>	<b>19.4%</b>	<b>207,893.6</b>	<b>19.1%</b>	<b>299,907.4</b>	<b>27.5%</b>	<b>339,354.8</b>	<b>31.1%</b>	<b>368,169.2</b>	<b>33.8%</b>
201 Ministry of Defence	69,047.2	5.5%	60,756.1	5.6%	108,899.7	10.0%	123,518.8	11.3%	130,786.5	12.0%
Rice for Officers and Other Ranks	28,022.1	2.3%	12,035.5	1.1%	31,359.7	2.9%	33,238.1	3.0%	35,229.1	3.2%
Logistics and Other Operating Costs	41,025.1	3.3%	48,720.6	4.5%	77,540.0	7.1%	90,280.6	8.3%	95,557.5	8.8%
o/w: Outstanding Payment for on-going Contracts	19,604.0	1.6%	13,991.4	1.3%	10,657.7	1.0%	11,296.1	1.0%	11,972.7	1.1%
Drugs and Medical Supplies	13,247.7	1.1%	4,207.3	0.4%	11,412.0	1.0%	12,095.6	1.1%	12,820.1	1.2%
203 National Civil Registration Authority	2,192.8	0.2%	1,505.6	0.1%	5,197.1	0.5%	5,508.4	0.5%	5,838.3	0.5%
205 Ministry of Internal Affairs	1,376.0	0.1%	880.5	0.1%	1,022.5	0.1%	1,083.8	0.1%	1,148.7	0.1%
Administrative and Operating Costs	1,376.0	0.1%	880.5	0.1%	1,022.5	0.1%	1,083.8	0.1%	1,148.7	0.1%
206 Sierra Leone Police	71,227.9	5.7%	74,329.4	6.8%	96,307.0	8.8%	108,948.8	10.0%	120,458.8	11.0%
Administrative and Operating Costs	36,276.1	2.9%	18,047.3	1.7%	23,735.0	2.2%	25,156.7	2.3%	26,663.6	2.4%
o/w Fuel	13,050.3	1.0%	4,102.4	0.4%	16,935.0	1.6%	17,949.4	1.6%	19,024.6	1.7%
o/w Spares	2,322.3	0.2%	1,849.0	0.2%	2,800.0	0.3%	2,967.7	0.3%	3,145.5	0.3%
Rice for Officers and Other Ranks	29,474.5	2.4%	41,740.4	3.8%	56,925.0	5.2%	67,234.8	6.2%	76,246.2	7.0%
Security Hardware, Uniforms and Other Logistics	5,477.3	0.4%	14,541.8	1.3%	15,647.0	1.4%	16,557.3	1.5%	17,549.0	1.6%
o/w: Outstanding payment for Vehicles	0.0	0.0%	3,052.2	0.3%	4,947.0	0.5%	5,243.3	0.5%	5,557.4	0.5%
Procurement of Communication Equipments	5,477.3	0.4%	0.0	0.0%	5,000.0	0.5%	5,272.5	0.5%	5,588.3	0.5%
207 Sierra Leone Correctional Services	55,950.7	4.5%	52,497.6	4.8%	58,665.0	5.4%	68,693.0	6.3%	76,441.7	7.0%
o/w: Inmates Welfare (Diets, Toiletries, Drugs etc)	33,950.9	2.7%	47,026.0	4.3%	45,000.0	4.1%	52,709.5	4.8%	59,500.8	5.5%
Uniforms and Regalia for Correctional Officers	7,485.6	0.6%	1,878.0	0.2%	2,181.0	0.2%	2,311.6	0.2%	2,450.1	0.2%
Rice for Officers and Other Ranks	14,514.2	1.2%	3,593.5	0.3%	11,484.0	1.1%	13,671.9	1.3%	14,490.8	1.3%
208 National Fire Authority	4,065.1	0.3%	3,428.9	0.3%	5,982.1	0.5%	6,340.5	0.6%	6,720.3	0.6%
Administrative and Operating Costs	4,065.1	0.3%	1,923.0	0.2%	2,233.3	0.2%	2,367.0	0.2%	2,508.8	0.2%



**ANNEX 2a–NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATIONS FOR FY 2019-2023**

**In Millions of Leones**

Details	FY 2019 Actual	% of Total Goods & Services	FY 2020 Estimate	% of Total Goods & Services	FY 2021 Budget	% of Total Goods & Services	FY 2022 Indicative	% of Total Goods & Services	FY 2023 Indicative	% of Total Goods & Services
Improve Delivery of Fire Services o/w: Fire Engines	0.0 0.0	0.0% 0.0%	1,505.9 880.5	0.1% 0.1%	3,748.9 1,022.5	0.3% 0.1%	3,973.4 1,083.8	0.4% 0.1%	4,211.4 1,148.7	0.4% 0.1%
209 Central Intelligence & Security Unit	2,3792.8	1.9%	4,479.2	0.4%	8,201.8	0.8%	8,693.1	0.8%	9,213.8	0.8%
210 Office of National Security Administrative and Operating Costs Coordination of the Security Sector	9,920.5 4,327.9 5,592.6	0.8% 0.3% 0.4%	5,598.2 2,941.8 2,656.3	0.5% 0.3% 0.2%	7,501.3 3,416.4 4,084.9	0.7% 0.3% 0.4%	7,950.7 3,621.1 4,329.6	0.7% 0.3% 0.4%	8,426.9 3,838.0 4,588.9	0.8% 0.4% 0.4%
211 Immigration Department Administrative and Operating Costs Manning of Various Border Immigration Posts	4,048.9 4,048.9 0.0	0.3% 0.3% 0.0%	3,732.6 2,090.0 1,642.6	0.3% 0.2% 0.2%	7,334.8 2,427.2 4,907.6	0.7% 0.2% 0.4%	7,774.2 2,572.6 5,201.6	0.7% 0.2% 0.5%	8,239.9 2,726.7 5,513.2	0.8% 0.2% 0.5%
212 National Drugs Law Enforcement Agency	207.0	0.0%	685.4	0.1%	796.0	0.1%	843.7	0.1%	894.2	0.1%
<b>3 SOCIAL SERVICES</b>	<b>281,840.5</b>	<b>22.6%</b>	<b>227,940.1</b>	<b>20.9%</b>	<b>278,813.4</b>	<b>25.6%</b>	<b>394,122.9</b>	<b>36.1%</b>	<b>490,232.9</b>	<b>44.9%</b>
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 Technical/Vocational Education Higher Education, Science and Technology Science and Technology Committee Barefoot Solar Technicians Training Centre	28,894.9 4,545.2 22,914.8 21,129.9 765.4 0.0 0.0 1,019.5 429.9 310.3 694.7	2.3% 0.4% 1.8% 1.7% 0.1% 0.0% 0.0% 0.1% 0.0% 0.0% 0.1%	34,766.2 11,254.7 22,498.7 9,966.6 1,700.4 3,797.1 2,406.5 4,628.1 0.0 277.1 735.7	3.2% 1.0% 2.1% 0.9% 0.2% 0.3% 0.2% 0.4% 0.0% 0.0% 0.1%	42,375.1 13,070.5 28,128.5 11,574.5 1,974.7 4,409.7 4,794.7 5,374.8 0.0 321.8 854.4	3.9% 1.2% 2.6% 1.1% 0.2% 0.4% 0.4% 0.5% 0.0% 0.0% 0.1%	100,748.3 13,853.4 85,648.3 12,267.9 2,093.0 4,673.8 60,916.9 5,696.7 0.0 341.1 905.6	9.2% 1.3% 7.9% 1.1% 0.2% 0.4% 5.6% 0.0% 0.0% 0.0% 0.1%	166,550.2 14,683.2 150,545.7 13,002.7 2,218.4 4,953.8 124,332.8 6,037.9 0.0 361.5 959.8	15.3% 1.3% 13.8% 1.2% 0.2% 0.5% 11.4% 0.6% 0.0% 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 Secondary Education of which: Grants in Aid to Government Boarding Schools of which: Examination Fees to WAEC for WASCE of which: Free Education Programme for Senior Secondary Schools of which: Free Quality Education Coordination Programme of which: Textbooks Physical and Health Education Inspectorate Division	101,190.0 23,144.3 78,045.7 0.0 480.0 0.0 0.0 76,445.1 209.7 3,394.7 3,781.3 76,235.4 1,161.3 195.9 265.8 99.8	8.1% 1.9% 6.3% 0.0% 0.0% 0.0% 0.0% 6.1% 0.0% 0.3% 0.3% 6.1% 0.1% 0.0% 0.0% 0.0%	26,077.7 4,092.4 21,985.3 234.8 2,544.9 1,876.9 1,798.9 14,992.7 10,188.6 0.0 0.0 4,004.1 0.0 0.0 0.0 1,216.8	2.4% 0.4% 2.0% 0.0% 0.2% 0.2% 0.2% 1.4% 0.9% 0.0% 0.0% 0.4% 0.0% 0.0% 0.0% 0.1%	30,284.9 4,752.7 25,532.3 272.7 2,955.5 2,179.7 2,089.1 17,411.5 11,832.4 0.0 0.0 4,650.1 0.0 0.0 0.0 1,413.2	2.8% 0.4% 2.3% 0.0% 0.3% 0.2% 0.2% 1.6% 1.1% 0.0% 0.0% 0.4% 0.0% 0.0% 0.0% 0.1%	32,099.0 5,037.4 27,061.6 289.0 3,132.5 2,310.3 2,214.2 18,454.5 12,541.2 0.0 0.0 4,928.6 0.0 0.0 0.0 1,497.8	2.9% 0.5% 2.5% 0.0% 0.3% 0.2% 0.2% 1.7% 1.1% 0.0% 0.0% 0.5% 0.0% 0.0% 0.0% 0.1%	34,021.7 5,339.1 28,682.6 306.3 3,320.2 2,448.7 2,346.9 19,559.9 13,292.4 0.0 0.0 5,223.8 0.0 0.0 0.0 1,587.5	3.1% 0.5% 2.6% 0.0% 0.3% 0.2% 0.2% 1.8% 1.2% 0.0% 0.0% 0.5% 0.0% 0.0% 0.0% 0.1%

**ANNEX 2a–NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATIONS FOR FY 2019-2023**

**In Millions of Leones**

Details	FY 2019 Actual	% of Total Goods & Services	FY 2020 Estimate	% of Total Goods & Services	FY 2021 Budget	% of Total Goods & Services	FY 2022 Indicative	% of Total Goods & Services	FY 2023 Indicative	% of Total Goods & Services
Non Formal Education	355.0	0.0%	953.9	0.1%	1,107.8	0.1%	1,174.1	0.1%	1,244.4	0.1%
302 Ministry of Sports	3,276.5	0.3%	3,517.9	0.3%	3,685.5	0.3%	3,906.2	0.4%	4,140.2	0.4%
Administrative and Operating Costs	3,276.5	0.3%	3,517.9	0.3%	3,685.5	0.3%	3,906.2	0.4%	4,140.2	0.4%
303 Ministry of Tourism and Cultural Affairs	2,547.9	0.2%	3,854.3	0.4%	3,576.1	0.3%	3,790.3	0.3%	4,017.4	0.4%
Administrative and Operating Costs	805.6	0.1%	857.1	0.1%	995.4	0.1%	1,055.0	0.1%	1,118.2	0.1%
Promoting Local and International Tourism	1,742.3	0.1%	2,997.2	0.3%	2,580.7	0.2%	2,735.3	0.3%	2,899.2	0.3%
Culture Division	903.7	0.1%	793.3	0.1%	921.3	0.1%	976.5	0.1%	1,035.0	0.1%
Tourism Division	838.6	0.1%	2,203.9	0.2%	1,659.5	0.2%	1,758.9	0.2%	1,864.2	0.2%
Formulate Ecotourism Development Plan	778.0	0.1%	1,182.1	0.1%	1,372.8	0.1%	1,455.0	0.1%	1,542.2	0.1%
304 Ministry of Health and Sanitation	60,101.3	4.8%	49,237.3	4.5%	55,782.2	5.1%	59,123.6	5.4%	62,665.1	5.7%
Administrative and Operating Costs	22,302.4	1.8%	6,317.9	0.6%	7,337.2	0.7%	7,776.7	0.7%	8,242.6	0.8%
Improving Access and Quality of Basic Health Services	15,423.9	1.2%	20,319.0	1.9%	23,680.7	2.2%	25,099.2	2.3%	26,602.6	2.4%
Human Resources Management	4,351.0	0.3%	3,747.9	0.3%	4,352.5	0.4%	4,613.2	0.4%	4,889.6	0.4%
Primary Health Care Services	4,547.9	0.4%	11,140.3	1.0%	12,937.6	1.2%	13,712.6	1.3%	14,534.0	1.3%
of which: Malaria Prevention and Control	4,027.7	0.3%	5,058.2	0.5%	5,874.3	0.5%	6,226.2	0.6%	6,599.1	0.6%
STI/HIV/AIDS Prevention and Control Programme	351.2	0.0%	2,636.9	0.2%	3,062.4	0.3%	3,245.8	0.3%	3,440.2	0.3%
Tuberculosis and Leprosy Control Programme	168.9	0.0%	1,456.4	0.1%	1,691.3	0.2%	1,792.6	0.2%	1,900.0	0.2%
Reproductive and Child Health Care Services	6,525.1	0.5%	5,502.8	0.5%	6,390.6	0.6%	6,773.4	0.6%	7,179.1	0.7%
National School Health Programme	306.9	0.0%	1,305.2	0.1%	1,515.7	0.1%	1,606.5	0.1%	1,702.8	0.2%
Immunization Programme/EPI	5,680.0	0.5%	3,747.9	0.3%	4,352.5	0.4%	4,613.2	0.4%	4,889.6	0.4%
Reproductive Health/Family Planning	538.2	0.0%	449.8	0.0%	522.3	0.0%	553.6	0.1%	586.8	0.1%
Secondary Health Care Services	8,266.4	0.7%	764.6	0.1%	888.0	0.1%	941.2	0.1%	997.5	0.1%
Hospitals and Ambulance Services	13,254.0	1.1%	19,178.9	1.8%	22,273.1	2.0%	23,607.3	2.2%	25,021.4	2.3%
Directorate of Hospitals and Laboratory	854.6	0.1%	1,380.5	0.1%	1,603.2	0.1%	1,699.2	0.2%	1,801.0	0.2%
Directorate of Support Services	0.0	0.0%	234.8	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%
Policy Planning and Information	0.0	0.0%	352.2	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%
Mental Health and Non Communicable Diseases	0.0	0.0%	617.4	0.1%	0.0	0.0%	0.0	0.0%	0.0	0.0%
305 Ministry of Social Welfare	20,306.2	1.6%	13,053.8	1.2%	15,159.8	1.4%	16,067.9	1.5%	17,030.3	1.6%
Administrative and Operating Costs	10,503.9	0.8%	5,812.3	0.5%	6,750.0	0.6%	7,154.3	0.7%	7,582.9	0.7%
o/w Pilgrimage	0.0	0.0%	4,687.6	0.4%	5,443.8	0.5%	5,769.9	0.5%	6,115.5	0.6%
Social Protection Programmes	9,802.3	0.8%	7,241.5	0.7%	8,409.8	0.8%	8,913.6	0.8%	9,447.5	0.9%
Grants to Welfare Institutions	0.0	0.0%	1,733.2	0.2%	2,012.9	0.2%	2,133.4	0.2%	2,261.2	0.2%
Diets for Approved School & Remand Home	0.0	0.0%	954.0	0.1%	1,107.9	0.1%	1,174.3	0.1%	1,244.6	0.1%
Social Development Activities	0.0	0.0%	1,737.5	0.2%	2,017.8	0.2%	2,138.7	0.2%	2,266.8	0.2%
Programme for Disabled Persons - Disability Commission	9,287.5	0.7%	2,058.2	0.2%	2,390.2	0.2%	2,533.4	0.2%	2,685.2	0.2%
Policy Development and Strategic Planning	514.8	0.0%	758.6	0.1%	881.0	0.1%	933.7	0.1%	989.7	0.1%
306 Ministry of Lands, Housing and Country Planning	1,275.2	0.1%	2,592.1	0.2%	3,010.3	0.3%	3,190.6	0.3%	3,381.7	0.3%
of which Housing Division	1,605.0	0.1%	308.2	0.0%	357.9	0.0%	379.4	0.0%	402.1	0.0%
307 National Medical Supplies Agency	26,615.8	2.1%	51,304.5	4.7%	64,781.0	5.9%	108,133.4	9.9%	127,345.6	11.7%
Administrative and Operating Costs	2,655.0	0.2%	1,878.4	0.2%	2,181.4	0.2%	2,312.1	0.2%	2,450.6	0.2%

**ANNEX 2a–NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATIONS FOR FY 2019-2023**

**In Millions of Leones**

Details	FY 2019 Actual	% of Total Goods & Services	FY 2020 Estimate	% of Total Goods & Services	FY 2021 Budget	% of Total Goods & Services	FY 2022 Indicative	% of Total Goods & Services	FY 2023 Indicative	% of Total Goods & Services
Procurement of Free Health Care Drugs	7,368.0	0.6%	33,883.2	3.1%	39,349.7	3.6%	55,000.0	5.0%	68,895.0	6.3%
Procurement of Drugs and Other Medical Supplies	16,592.8	1.3%	15,542.9	1.4%	23,249.9	2.1%	50,821.3	4.7%	56,000.0	5.1%
308 National Commission for Social Action	523.3	0.0%	2,135.6	0.2%	2,880.1	0.3%	3,052.7	0.3%	3,235.5	0.3%
309 Dental and Medical Board	151.5	0.0%	541.1	0.0%	628.4	0.1%	666.0	0.1%	705.9	0.1%
310 Ministry of Youth Affairs	4,120.1	0.3%	5,489.3	0.5%	5,802.3	0.5%	6,149.9	0.6%	6,518.2	0.6%
Administrative and Operating Costs	2,507.2	0.2%	1,826.0	0.2%	2,120.6	0.2%	2,247.6	0.2%	2,382.3	0.2%
Coordination of Youth Policies and Programmes	240.1	0.0%	587.0	0.1%	681.7	0.1%	722.5	0.1%	765.8	0.1%
National Youth Commission	1,372.8	0.1%	3,076.3	0.3%	3,000.0	0.3%	3,179.7	0.3%	3,370.2	0.3%
311 Health Service Commission	347.0	0.0%	1,034.0	0.1%	1,200.8	0.1%	1,272.8	0.1%	1,349.0	0.1%
312 Teaching Service Commission	4,891.2	0.4%	2,287.4	0.2%	2,656.4	0.2%	2,815.6	0.3%	2,984.2	0.3%
313 National Youth Service	1,534.5	0.1%	2,406.7	0.2%	2,500.0	0.2%	2,649.8	0.2%	2,808.5	0.3%
314 National HIV and AIDS Commission	783.2	0.1%	2,074.3	0.2%	2,000.0	0.2%	2,119.8	0.2%	2,246.8	0.2%
315 Teaching Hospitals Complex Administration	1,178.4	0.1%	1,648.7	0.2%	2,000.0	0.2%	2,119.8	0.2%	2,246.8	0.2%
316 Civil Service Training College	649.1	0.1%	588.3	0.1%	683.3	0.1%	724.2	0.1%	767.6	0.1%
317 Post Graduate College of Health Specialists	0.0	0.0%	1,510.0	0.1%	2,753.6	0.3%	2,918.6	0.3%	3,093.4	0.3%
318 Ministry of Environment	1,121.4	0.1%	3,112.8	0.3%	3,837.5	0.4%	7,368.9	0.7%	7,810.3	0.7%
Administrative, Operating and Environmental Safeguards Cost	0.0	0.0%	1,100.0	0.1%	1,500.0	0.1%	4,891.4	0.4%	5,184.4	0.5%
Forestry Conservation Division	1,121.4	0.1%	2,012.8	0.2%	2,337.5	0.2%	2,477.5	0.2%	2,625.9	0.2%
319 Ministry of Gender and Children's Affairs	857.8	0.1%	3,603.7	0.3%	4,010.2	0.4%	4,250.5	0.4%	4,505.1	0.4%
Gender and Children's Programmes	373.8	0.0%	2,303.3	0.2%	3,000.0	0.3%	3,179.7	0.3%	3,370.2	0.3%
Children's Commission	484.0	0.0%	1,300.4	0.1%	1,010.2	0.1%	1,070.8	0.1%	1,134.9	0.1%
320 National Sports Authority	18,574.1	1.5%	13,093.4	1.2%	25,205.8	2.3%	26,715.6	2.4%	28,315.9	2.6%
Administrative and Operating Costs	0.0	0.0%	2,136.8	0.2%	2,481.5	0.2%	2,630.2	0.2%	2,787.7	0.3%
Sports Programmes	18,574.1	1.5%	10,956.6	1.0%	22,724.3	2.1%	24,085.4	2.2%	25,528.2	2.3%
<i>o/w:</i> Contributions to Sporting Activities	18,574.1	1.5%	10,956.6	1.0%	22,724.3	2.1%	24,085.4	2.2%	25,528.2	2.3%
345 Pharmacy Board Services	2,901.1	0.2%	4,011.0	0.4%	4,000.0	0.4%	4,239.6	0.4%	4,493.6	0.4%

**ANNEX 2a–NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATIONS FOR FY 2019-2023**

**In Millions of Leones**

Details	FY 2019		FY 2020		FY 2021		FY 2022		FY 2023	
	Actual	% of Total Goods & Services	Estimate	% of Total Goods & Services	Budget	% of Total Goods & Services	Indicative	% of Total Goods & Services	Indicative	% of Total Goods & Services
<b>4 ECONOMIC SERVICES</b>	<b>264,541.4</b>	<b>21.2%</b>	<b>166,492.8</b>	<b>15.1%</b>	<b>185,992.0</b>	<b>16.8%</b>	<b>219,397.7</b>	<b>19.8%</b>	<b>254,852.8</b>	<b>23.0%</b>
401 Ministry of Agriculture and Food Security	143,675.3	11.5%	35,412.9	3.2%	31,529.1	2.9%	58,418.6	5.4%	86,917.9	8.0%
Administrative and Operating Costs	3,477.0	0.3%	4,637.6	0.4%	6,885.8	0.6%	7,298.3	0.7%	7,735.5	0.7%
o/w: Support to Seed Multiplication Programme	0.0	0.0%	1,000.0	0.1%	3,000.0	0.3%	3,179.7	0.3%	3,370.2	0.3%
o/w: National Agricultural Training Centre	0.0	0.0%	428.5	0.0%	497.6	0.0%	527.4	0.0%	559.0	0.1%
Increasing Agricultural Productivity and Value Added	128,278.4	10.3%	18,333.0	1.7%	17,940.1	1.6%	44,015.7	4.0%	71,652.3	6.6%
Production of Export/Cash Crops	1,597.3	0.1%	2,758.2	0.3%	3,203.2	0.3%	3,395.1	0.3%	3,598.5	0.3%
o/w: Rehabilitation of Existing Plantations	738.5	0.1%	1,608.7	0.1%	1,868.2	0.2%	1,980.2	0.2%	2,098.8	0.2%
Food Security Division	123,420.9	9.9%	11,258.7	1.0%	10,736.9	1.0%	36,381.0	3.3%	63,560.3	5.8%
o/w: Fertilizers Subsidy	7,503.3	0.6%	4,799.9	0.4%	0.0	0.0%	15,000.0	1.4%	15,000.0	1.4%
Seedlings Subsidy	3,856.8	0.3%	4,120.8	0.4%	0.0	0.0%	10,000.0	0.9%	10,000.0	0.9%
Procurement of Agricultural Tools and Equipment	1,494.5	0.1%	0.0	0.0%	5,574.3	0.5%	5,908.2	0.5%	6,262.1	0.6%
Procurement and Distribution of Agricultural Processing Equipment	2,343.4	0.2%	0.0	0.0%	5,162.6	0.5%	5,471.8	0.5%	5,799.6	0.5%
Agricultural Engineering/Land and Water Development Division	3,260.2	0.3%	4,316.0	0.4%	4,000.0	0.4%	4,239.6	0.4%	4,493.6	0.4%
o/w: Rehabilitation of Inland Valley Swamps	0.0	0.0%	3,779.8	0.3%	3,300.0	0.3%	3,497.7	0.3%	3,707.2	0.3%
Agricultural Extension Services	3,458.3	0.3%	3,199.4	0.3%	3,000.0	0.3%	3,179.7	0.3%	3,370.2	0.3%
Planning, Evaluation, Monitoring and Statistics Division (PEMSD)	2,057.9	0.2%	2,483.7	0.2%	2,000.0	0.2%	2,119.8	0.2%	2,246.8	0.2%
o/w: Collection and Analysis of Agricultural Statistics	0.0	0.0%	1,013.5	0.1%	1,177.0	0.1%	1,247.5	0.1%	1,322.2	0.1%
Livestock Division	6,403.7	0.5%	6,759.3	0.6%	1,703.1	0.2%	1,805.1	0.2%	1,913.2	0.2%
Procurement of Livestock	578.2	0.0%	2,234.8	0.2%	0.0	0.0%	0.0	0.0%	0.0	0.0%
Establishment of District Livestock Clinics	3,000.0	0.2%	1,544.6	0.1%	0.0	0.0%	0.0	0.0%	0.0	0.0%
Training of Community Animal Health Workers	1,478.2	0.1%	1,513.4	0.1%	0.0	0.0%	0.0	0.0%	0.0	0.0%
Procurement of Animal Vaccines	1,347.3	0.1%	1,466.5	0.1%	1,703.1	0.2%	1,805.1	0.2%	1,913.2	0.2%
402 Ministry of Fisheries and Marine Resources	8,249.6	0.7%	12,578.2	1.2%	14,630.6	1.3%	15,506.9	1.4%	16,435.8	1.5%
Administrative and Operating Costs	6,098.3	0.5%	1,901.6	0.2%	2,208.4	0.2%	2,340.7	0.2%	2,480.9	0.2%
Monitoring, Control and Surveillance	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%
Marine Artisanal Fisheries	1,361.7	0.1%	7,607.0	0.7%	8,857.3	0.8%	9,387.9	0.9%	9,950.2	0.9%
Procurement and Distribution of appropriate Fishing Gears	1,251.2	0.1%	6,104.9	0.6%	0.0	0.0%	0.0	0.0%	0.0	0.0%
Training on appropriate and sustainable fishing practices	110.5	0.0%	1,502.1	0.1%	0.0	0.0%	0.0	0.0%	0.0	0.0%
Promote Fish Export Activities	789.6	0.1%	3,069.6	0.3%	3,564.9	0.3%	3,778.4	0.3%	4,004.7	0.4%
Fish Quality Assurance	789.6	0.1%	3,069.6	0.3%	1,090.5	0.1%	1,155.8	0.1%	1,225.1	0.1%
Competent Authority	0.0	0.0%	0.0	0.0%	2,106.2	0.2%	2,232.4	0.2%	2,366.1	0.2%
403 Ministry of Mines and Mineral Resources	1,720.3	0.1%	3,372.3	0.3%	3,916.3	0.4%	4,150.9	0.4%	4,399.5	0.4%
Administrative and Operating Costs	1,144.9	0.1%	729.0	0.1%	846.6	0.1%	897.4	0.1%	951.1	0.1%
Mines Division	575.4	0.0%	2,643.2	0.2%	3,069.7	0.3%	3,253.5	0.3%	3,448.4	0.3%
Review the legal framework for mines and minerals	0.0	0.0%	192.9	0.0%	224.0	0.0%	237.4	0.0%	251.7	0.0%
Support to the National Minerals Agency	0.0	0.0%	1,773.4	0.2%	2,059.5	0.2%	2,182.8	0.2%	2,313.6	0.2%
Support to Artisanal Miners and Small Scale Mining Entrepreneurs	575.4	0.0%	677.0	0.1%	786.2	0.1%	833.3	0.1%	883.2	0.1%
404 Ministry of Transport and Aviation	56,882.0	4.6%	47,005.6	4.3%	54,589.2	5.0%	54,838.1	5.0%	55,101.9	5.1%
Administrative and Operating Costs	3,250.4	0.3%	2,279.6	0.2%	2,647.4	0.2%	2,806.0	0.3%	2,974.0	0.3%
Payment of outstanding Contracts on Procurement of Government Vehicles	52,770.9	4.2%	44,373.8	4.1%	51,532.8	4.7%	51,598.6	4.7%	51,668.4	4.7%
Establish and operationalise a Planning and Policy Unit	860.7	0.1%	352.2	0.0%	409.0	0.0%	433.5	0.0%	459.5	0.0%

**ANNEX 2a–NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATIONS FOR FY 2019-2023**

**In Millions of Leones**

Details	FY 2019	% of Total	FY 2020	% of Total	FY 2021	% of Total	FY 2022	% of Total	FY 2023	% of Total
	Actual	Goods & Services	Estimate	Goods & Services	Budget	Goods & Services	Indicative	Goods & Services	Indicative	Goods & Services
405 Ministry of Tourism and Cultural Affairs	14,488.7	1.2%	7,718.4	0.7%	8,963.7	0.8%	9,500.6	0.9%	10,069.7	0.9%
National Tourist Board	10,579.9	0.8%	4,226.4	0.4%	4,908.2	0.4%	5,202.2	0.5%	5,513.9	0.5%
o/w Development and Implementation of Tourism Marketing Strategy	2,730.9	0.2%	1,405.9	0.1%	1,632.7	0.1%	1,730.5	0.2%	1,834.2	0.2%
Monuments and Relics Commission	3,908.8	0.3%	2,245.3	0.2%	2,607.5	0.2%	2,763.7	0.3%	2,929.2	0.3%
National and Railway Museums	0.0	0.0%	1,246.8	0.1%	1,447.9	0.1%	1,534.7	0.1%	1,626.6	0.1%
406 Ministry of Energy	4,027.3	0.3%	3,384.3	0.3%	3,783.3	0.3%	4,010.0	0.4%	4,250.2	0.4%
Administrative and Operating Expenses	4,027.3	0.3%	3,384.3	0.3%	3,783.3	0.3%	4,010.0	0.4%	4,250.2	0.4%
Bumbuna Watershed Unit	924.4	0.1%	783.2	0.1%	909.6	0.1%	964.1	0.1%	1,021.8	0.1%
407 Ministry of Labour and Social Security	3,985.3	0.3%	4,432.4	0.4%	4,947.4	0.5%	5,243.8	0.5%	5,557.9	0.5%
of which: Administrative and Operating Costs	2,199.9	0.2%	832.3	0.1%	966.6	0.1%	1,024.5	0.1%	1,085.8	0.1%
Strengthening the legal and Institutional Framework for Labour Administration	434.7	0.0%	1,905.9	0.2%	2,213.3	0.2%	2,345.9	0.2%	2,486.4	0.2%
408 Ministry of Works and Public Assets	10,527.4	0.8%	10,904.9	1.0%	12,664.3	1.2%	13,422.9	1.2%	14,226.9	1.3%
Administrative and Operating Costs	4,221.0	0.3%	2,125.5	0.2%	2,468.4	0.2%	2,616.3	0.2%	2,773.0	0.3%
Architectural, Design, Construction and Maint. Div.	4,724.9	0.4%	4,203.7	0.4%	4,881.8	0.4%	5,174.3	0.5%	5,484.2	0.5%
of which: Repairs and Maintenance of Government Buildings	3,521.6	0.3%	4,203.7	0.4%	4,881.8	0.4%	5,174.3	0.5%	5,484.2	0.5%
Civil Engineering Works Division	42.6	0.0%	473.4	0.0%	549.7	0.1%	582.7	0.1%	617.6	0.1%
Mechanical Division	782.1	0.1%	437.2	0.0%	507.8	0.0%	538.2	0.0%	570.4	0.1%
Public Assets Division	740.3	0.1%	3,238.7	0.3%	3,761.3	0.3%	3,986.6	0.4%	4,225.4	0.4%
of which: Rent and Rates	740.3	0.1%	2,833.1	0.3%	3,290.2	0.3%	3,487.3	0.3%	3,696.2	0.3%
Works Project Implementation and Monitoring Unit	16.5	0.0%	426.5	0.0%	495.3	0.0%	524.9	0.0%	556.4	0.1%
409 Ministry of Trade and Industry	7,491.0	0.6%	14,795.1	1.4%	16,237.6	1.5%	17,210.2	1.6%	18,241.1	1.7%
Administrative and Operating Costs	1,100.1	0.1%	2,272.1	0.2%	2,438.7	0.2%	2,584.7	0.2%	2,739.6	0.3%
Export Development	6,390.9	0.5%	12,523.0	1.1%	13,798.9	1.3%	14,625.5	1.3%	15,501.5	1.4%
Sierra Leone Standards Bureau	2,592.5	0.2%	3,724.2	0.3%	4,000.0	0.4%	4,239.6	0.4%	4,493.6	0.4%
Sierra Leone Investment and Export Promotion Agency	2,232.8	0.2%	5,033.2	0.5%	5,000.0	0.5%	5,299.5	0.5%	5,616.9	0.5%
Department of Co-operatives	940.7	0.1%	963.6	0.1%	1,019.1	0.1%	1,080.1	0.1%	1,144.8	0.1%
Support to Sierra Leone Produce Marketing Company	0.0	0.0%	1,350.1	0.1%	1,467.9	0.1%	1,555.8	0.1%	1,649.0	0.2%
Produce Monitoring Board	0.0	0.0%	353.1	0.0%	1,500.0	0.1%	1,589.9	0.1%	1,685.1	0.2%
Sierra Leone Business Forum	34.2	0.0%	403.7	0.0%	250.0	0.0%	265.0	0.0%	280.8	0.0%
Coordination of Doing Business Reforms Unit	0.0	0.0%	311.6	0.0%	361.9	0.0%	383.6	0.0%	406.5	0.0%
Industrial Planning and Development	590.7	0.0%	383.4	0.0%	200.0	0.0%	212.0	0.0%	224.7	0.0%
410 National Protected Area Authority	1,309.5	0.1%	1,516.8	0.1%	3,261.5	0.3%	3,456.8	0.3%	3,663.9	0.3%
o/w: Conservation Trust Fund Agency	864.5	0.1%	407.8	0.0%	1,473.6	0.1%	1,561.9	0.1%	1,655.4	0.2%
413 Sierra Leone Electricity and Water Regulatory Commission	139.4	0.0%	821.8	0.1%	954.4	0.1%	1,011.5	0.1%	1,072.1	0.1%
414 Ministry of Water Resources	6,344.5	0.5%	11,312.2	1.0%	15,737.2	1.4%	16,679.8	1.5%	17,679.0	1.6%
Administrative and Operating Costs	2,381.5	0.2%	1,995.8	0.2%	2,117.8	0.2%	2,244.6	0.2%	2,379.1	0.2%
Water Directorate	3,570.1	0.3%	6,926.6	0.6%	10,044.1	0.9%	10,645.7	1.0%	11,283.4	1.0%
o/w: Grants to SALWACO	3,570.1	0.3%	5,183.5	0.5%	5,000.0	0.5%	5,299.5	0.5%	5,616.9	0.5%

**ANNEX 2a–NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATIONS FOR FY 2019-2023**

**In Millions of Leones**

Details	FY 2019 Actual	% of Total Goods & Services	FY 2020 Estimate	% of Total Goods & Services	FY 2021 Budget	% of Total Goods & Services	FY 2022 Indicative	% of Total Goods & Services	FY 2023 Indicative	% of Total Goods & Services
<i>o/w:</i> Emergency Recovery Priority Programmes on Water	0.0	0.0%	885.0	0.1%	0.0	0.0%	0.0	0.0%	0.0	0.0%
Water Resources Management Unit	248.2	0.0%	276.6	0.0%	321.2	0.0%	340.5	0.0%	360.9	0.0%
National Water Resources Management Agency	144.7	0.0%	2,113.2	0.2%	3,254.1	0.3%	3,449.0	0.3%	3,655.6	0.3%
417 Nuclear Safety and Radiation Protection Authority	2,192.6	0.2%	1,954.7	0.2%	2,270.1	0.2%	2,406.1	0.2%	2,550.2	0.2%
418 Sierra Leone Agricultural Research Institute (SLARI)	1,500.0	0.1%	3,717.4	0.3%	3,700.0	0.3%	3,921.6	0.4%	4,156.5	0.4%
419 Local Content Agency	412.9	0.0%	3,217.8	0.3%	3,000.0	0.3%	3,179.7	0.3%	3,370.2	0.3%
421 Small and Medium Enterprises Development Agency (SMEDA)	907.4	0.1%	1,439.2	0.1%	1,671.4	0.2%	1,771.5	0.2%	1,877.6	0.2%
422 Sierra Leone Meteorological Agency	688.2	0.1%	1,408.8	0.1%	1,636.1	0.1%	1,734.1	0.2%	1,838.0	0.2%
426 Sierra Leone Seed Certification Agency	0.0	0.0%	800.0	0.1%	1,000.0	0.1%	1,173.8	0.1%	1,377.8	0.1%
427 National Fertilizer Regulatory Agency	0.0	0.0%	700.0	0.1%	1,500.0	0.1%	1,760.7	0.2%	2,066.7	0.2%
<b>5 MISCELLANEOUS SERVICES</b>	<b>6,584.3</b>	<b>0.6%</b>	<b>0.0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0.0%</b>
Miscellaneous Services	6,584.3	0.6%	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%
501001 Miscellaneous Services - Secretary to the President	243.1	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%
501002 Miscellaneous Services - General	2,591.8	0.2%	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%
501003 Miscellaneous Services - Accountant General	3,749.4	0.3%	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%
<b>6 CONTINGENCY EXPENDITURE</b>	<b>65,053.2</b>	<b>5.2%</b>	<b>58,800.2</b>	<b>5.4%</b>	<b>19,930.5</b>	<b>1.8%</b>	<b>25,714.2</b>	<b>2.4%</b>	<b>21,063.2</b>	<b>1.9%</b>
Contingency Fund	0.0	0.0%	29,400.1	2.7%	11,365.3	1.0%	12,857.1	1.2%	10,531.6	1.0%
Special Presidential Warrants	351.1	0.0%	14,700.1	1.3%	4,282.6	0.4%	6,428.5	0.6%	5,265.8	0.5%
Unallocated Expenditures	64,702.1	5.2%	14,700.1	1.3%	4,282.6	0.4%	6,428.5	0.6%	5,265.8	0.5%
<b>Total Goods and Services and Contingency Provisions</b>	<b>1,245,169.1</b>	<b>100.0%</b>	<b>1,090,749.9</b>	<b>100.0%</b>	<b>1,184,122.8</b>	<b>100.0%</b>	<b>1,406,181.0</b>	<b>100.0%</b>	<b>1,565,606.9</b>	<b>100.0%</b>
<b>Goods &amp; Services</b>	<b>1,180,115.9</b>	<b>94.8%</b>	<b>1,031,949.7</b>	<b>94.6%</b>	<b>1,164,192.2</b>	<b>98.3%</b>	<b>1,380,466.8</b>	<b>98.2%</b>	<b>1,544,543.7</b>	<b>98.7%</b>
Social and Economic	546,381.9	43.9%	394,432.9	36.2%	464,805.4	39.3%	613,520.6	43.6%	745,085.7	47.6%
<i>o/w Free Education Programme</i>	76,249.2	6.1%	16,869.6	1.5%	19,591.3	1.7%	20,764.8	1.5%	22,008.6	1.4%
General and Others	437,508.2	35.1%	449,933.6	41.2%	435,515.2	36.8%	465,785.7	33.1%	471,771.0	30.1%
<i>Statistics - Sierra Leone</i>	3,852.7	0.3%	5,345.3	0.5%	6,000.0	0.5%	7,419.2	0.5%	8,331.3	0.5%
Defence Expenditure	69,047.2	5.5%	60,756.1	5.6%	108,899.7	9.2%	123,518.8	8.8%	130,786.5	8.4%
Police	71,227.9	5.7%	74,329.4	6.8%	96,307.0	8.1%	108,948.8	7.7%	120,458.8	7.7%
Correctional Services	55,950.7	4.5%	52,497.6	4.8%	58,665.0	5.0%	68,693.0	4.9%	76,441.7	4.9%
<b>Contingency Expenditure</b>	<b>65,053.2</b>	<b>5.2%</b>	<b>58,800.2</b>	<b>5.4%</b>	<b>19,930.5</b>	<b>1.7%</b>	<b>25,714.2</b>	<b>1.8%</b>	<b>21,063.2</b>	<b>1.3%</b>

**ANNEX 2b–NON SALARY, NON INTEREST RECURRENT (SUBSIDIES AND TRANSFERS) BUDGETARY ALLOCATIONS FOR FY 2019-2023**

**In Millions of Leones**

<b>Details</b>	<b>FY 2019 Actual</b>	<b>% of Total Subsidies and Transfers</b>	<b>FY 2020 Estimate</b>	<b>% of Total Subsidies and Transfers</b>	<b>FY 2021 Budget</b>	<b>% of Total Subsidies and Transfers</b>	<b>FY 2022 Indicative</b>	<b>% of Total Subsidies and Transfers</b>	<b>FY 2023 Indicative</b>	<b>% of Total Subsidies and Transfers</b>
<b>1 GENERAL SERVICES</b>	<b>165,375.6</b>	<b>18.1%</b>	<b>194,362.9</b>	<b>15.5%</b>	<b>338,737.4</b>	<b>26.5%</b>	<b>376,027.5</b>	<b>30.3%</b>	<b>397,508.7</b>	<b>28.0%</b>
127 Ministry of Planning and Economic Development ECOWAS Levy	0.0	0.0%	30,105.0	2.4%	0.0	0.0%	0.0	0.0%	0.0	0.0%
130 National Revenue Authority (NRA)	157,156.0	17.2%	148,006.3	11.8%	188,737.4	14.8%	228,117.9	18.4%	270,318.9	19.0%
134 National Electoral Commission (NEC)	8,219.6	0.9%	16,251.6	1.3%	150,000.0	11.7%	147,909.6	11.9%	127,189.8	9.0%
<b>3 SOCIAL SERVICES</b>	<b>111,321.2</b>	<b>12.2%</b>	<b>71,819.3</b>	<b>5.7%</b>	<b>100,000.0</b>	<b>7.8%</b>	<b>108,050.6</b>	<b>8.7%</b>	<b>118,665.5</b>	<b>8.4%</b>
300 Ministry of Technical and Higher Education	111,321.2	12.2%	71,819.3	5.7%	100,000.0	7.8%	108,050.6	8.7%	118,665.5	8.4%
Grants to Tertiary Institutions	111,321.2	12.2%	71,819.3	5.7%	100,000.0	7.8%	108,050.6	8.7%	118,665.5	8.4%
Tuition Fees Subsidies	12,300.0	1.3%	2,215.8	0.2%	0.0	0.0%	0.0	0.0%	0.0	0.0%
Grants to Tertiary Education	99,021.2	10.9%	69,603.5	5.5%	100,000.0	7.8%	108,050.6	8.7%	118,665.5	8.4%
<b>4 ECONOMIC SERVICES</b>	<b>500,525.4</b>	<b>54.9%</b>	<b>582,584.6</b>	<b>46.4%</b>	<b>619,413.5</b>	<b>48.5%</b>	<b>639,536.7</b>	<b>51.5%</b>	<b>764,955.6</b>	<b>53.8%</b>
406 Ministry of Energy	122,107.1	13.4%	184,078.1	14.7%	183,220.0	14.3%	124,202.4	10.0%	145,088.3	10.2%
Energy Subsidies(Incl. Fuel)	122,107.1	13.4%	184,078.1	14.7%	183,220.0	14.3%	124,202.4	10.0%	145,088.3	10.2%
Energy Subsidies for IPPs	122,107.1	13.4%	168,978.1	13.5%	170,000.0	13.3%	112,341.6	9.0%	131,472.2	9.3%
Other SOEs Loans and Structural Interventions	0.0	0.0%	15,100.0	1.2%	13,220.0	1.0%	11,860.8	1.0%	13,616.1	1.0%
411 Road Maintenance Fund	166,670.3	18.3%	104,829.0	8.4%	124,947.4	9.8%	134,434.2	10.8%	162,911.5	11.5%
Road Maintenance Fund Administration	14,588.0	1.6%	16,210.7	1.3%	3,971.9	0.3%	4,662.2	0.4%	5,472.5	0.4%
Sierra Leone Roads Authority	3,002.0	0.3%	8,555.7	0.7%	2,096.3	0.2%	2,460.6	0.2%	2,888.3	0.2%
Road Maintenance Activities	149,080.3	16.4%	80,062.6	6.4%	118,879.2	9.3%	127,311.4	10.3%	154,550.7	10.9%
412 National Telecommunications Commission (NATCOM)	81,626.1	9.0%	145,219.1	11.6%	132,577.7	10.4%	201,628.2	16.2%	241,470.4	17.0%
415 Sierra Leone Maritime Administration (SLMA)	33,613.2	3.7%	33,872.0	2.7%	40,650.9	3.2%	36,010.4	2.9%	45,269.1	3.2%
416 Civil Aviation Authority	34,472.5	3.8%	32,151.3	2.6%	27,960.9	2.2%	46,350.6	3.7%	54,406.3	3.8%
420 Sierra Leone Environment Protection Agency (SLEPA)	27,885.9	3.1%	28,541.6	2.3%	24,833.3	1.9%	32,556.7	2.6%	39,215.0	2.8%
423 Sierra Leone Petroleum Regulation Agency	9,533.4	1.0%	10,216.7	0.8%	12,967.5	1.0%	12,369.8	1.0%	15,519.7	1.1%
424 Sierra Leone Petroleum Directorate	24,616.9	2.7%	6,000.0	0.5%	6,000.0	0.5%	7,264.5	0.6%	8,585.1	0.6%
425 Sierra Leone Road Safety Authority	0.0	0.0%	37,676.9	3.0%	66,255.7	5.2%	44,719.9	3.6%	52,490.2	3.7%
<b>6 CONTINGENCY EXPENDITURE</b>	<b>0.0</b>	<b>0.0%</b>	<b>302,810.2</b>	<b>24.1%</b>	<b>100,000.0</b>	<b>7.8%</b>	<b>0.0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0.0%</b>
614 Transfers to NaCOVERC	0.0	0.0%	302,810.2	24.1%	100,000.0	7.8%	0.0	0.0%	0.0	0.0%

**ANNEX 2b–NON SALARY, NON INTEREST RECURRENT (SUBSIDIES AND TRANSFERS) BUDGETARY ALLOCATIONS FOR FY 2019-2023**

**In Millions of Leones**

Details	FY 2019		FY 2020		FY 2021		FY 2022		FY 2023	
	Actual	% of Total Subsidies and Transfers	Estimate	% of Total Subsidies and Transfers	Budget	% of Total Subsidies and Transfers	Indicative	% of Total Subsidies and Transfers	Indicative	% of Total Subsidies and Transfers
<b>7 TRANSFERS TO LOCAL COUNCILS</b>	<b>134,350.7</b>	<b>14.7%</b>	<b>103,182.6</b>	<b>8.2%</b>	<b>120,005.6</b>	<b>9.4%</b>	<b>118,013.8</b>	<b>9.5%</b>	<b>139,417.4</b>	<b>9.8%</b>
Grants for General Administrative Expenses	29,362.4	3.2%	8,186.3	0.7%	5,910.5	0.5%	7,009.5	0.6%	8,048.3	0.6%
Local Government Grants	29,362.4	3.2%	8,186.3	0.7%	5,910.5	0.5%	7,009.5	0.6%	8,048.3	0.6%
Grants for Devolved Functions	104,988.3	11.5%	94,996.3	7.6%	114,095.0	8.9%	111,004.3	8.9%	131,369.1	9.2%
Sensitisation on Fire Prevention Services	0.0	0.0%	742.1	0.1%	776.0	0.1%	910.8	0.1%	1,069.1	0.1%
Education Services	104,988.3	11.5%	13,850.8	1.1%	11,608.6	0.9%	13,626.2	1.1%	17,066.7	1.2%
Administration	3,028.8	0.3%	2,199.5	0.2%	2,300.0	0.2%	2,699.7	0.2%	3,168.9	0.2%
Pre-primary and Primary Education	32,060.2	3.5%	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%
Secondary Education	69,899.3	7.7%	6,004.0	0.5%	3,403.4	0.3%	3,994.9	0.3%	5,761.5	0.4%
of which: Science Equipments	1,631.3	0.2%	1,560.1	0.1%	1,631.3	0.1%	1,914.8	0.2%	2,247.6	0.2%
Government Libraries	0.0	0.0%	1,733.6	0.1%	1,812.8	0.1%	2,127.9	0.2%	2,497.7	0.2%
Education Development	0.0	0.0%	3,913.6	0.3%	4,092.4	0.3%	4,803.6	0.4%	5,638.5	0.4%
Youths and Sports Services	0.0	0.0%	2,194.7	0.2%	2,294.9	0.2%	2,693.8	0.2%	3,161.9	0.2%
Sports Equipment	0.0	0.0%	1,282.0	0.1%	1,340.5	0.1%	1,573.5	0.1%	1,847.0	0.1%
Youths Division	0.0	0.0%	912.7	0.1%	954.4	0.1%	1,120.3	0.1%	1,315.0	0.1%
Solid Waste Management Services	0.0	0.0%	8,271.3	0.7%	8,649.0	0.7%	10,152.2	0.8%	11,916.7	0.8%
Monthly Cleaning	0.0	0.0%	20,240.7	1.6%	38,800.0	3.0%	41,655.3	3.4%	48,895.0	3.4%
Health Care Services	0.0	0.0%	36,838.2	2.8%	36,838.2	2.9%	24,208.3	1.9%	28,415.7	2.0%
District Peripheral Health Care Services (PHCs)	0.0	0.0%	15,918.8	1.3%	16,645.8	1.3%	16,538.9	1.3%	19,413.4	1.4%
Secondary Health Services (District Hospitals except, Bo, Kenema & Makem)	0.0	0.0%	19,310.4	1.5%	20,192.4	1.6%	7,669.4	0.6%	9,002.4	0.6%
Social Welfare, Gender and Children's Affairs	0.0	0.0%	3,266.4	0.3%	3,415.6	0.3%	4,009.2	0.3%	4,706.0	0.3%
Social Welfare Division	0.0	0.0%	1,461.2	0.1%	1,527.9	0.1%	1,793.4	0.1%	2,105.1	0.1%
Gender and Children's Affairs Division	0.0	0.0%	1,805.3	0.1%	1,887.7	0.1%	2,215.8	0.2%	2,600.9	0.2%
Agriculture and Food Security Services	0.0	0.0%	8,271.3	0.7%	8,649.0	0.7%	10,152.2	0.8%	11,916.7	0.8%
Fisheries and Marine Resources	0.0	0.0%	613.1	0.0%	641.1	0.1%	752.5	0.1%	883.3	0.1%
Water services	0.0	0.0%	2,316.8	0.2%	2,422.6	0.2%	2,843.6	0.2%	3,337.9	0.2%
Rural Water Services	0.0	0.0%	2,316.8	0.2%	2,422.6	0.2%	2,843.6	0.2%	3,337.9	0.2%
<b>Total Subsidies and Transfers Provisions</b>	<b>911,572.9</b>	<b>100.0%</b>	<b>1,254,759.5</b>	<b>100.0%</b>	<b>1,278,156.4</b>	<b>100.0%</b>	<b>1,241,628.6</b>	<b>100.0%</b>	<b>1,420,547.2</b>	<b>100.0%</b>
<b>Transfers to Local Councils</b>	<b>134,350.7</b>	<b>14.7%</b>	<b>103,182.6</b>	<b>8.2%</b>	<b>120,005.6</b>	<b>9.4%</b>	<b>118,013.8</b>	<b>9.5%</b>	<b>139,417.4</b>	<b>9.8%</b>
Grants for Admin. Expenses	29,362.4	3.2%	8,186.3	0.7%	5,910.5	0.5%	7,009.5	0.6%	8,048.3	0.6%
Grants for Devolved Functions	104,988.3	11.5%	94,996.3	7.6%	114,095.0	8.9%	111,004.3	8.9%	131,369.1	9.2%
o/w Free Education Programme	101,959.5	11.2%	6,004.0	0.5%	3,403.4	0.3%	3,994.9	0.3%	5,761.5	0.4%
Grants to Tertiary Educational Institutions	111,321.2	12.2%	71,819.3	5.7%	100,000.0	7.8%	108,050.6	8.7%	118,665.5	8.4%
Transfer to Road Maintenance Fund	166,670.3	18.3%	104,829.0	8.4%	124,947.4	9.8%	134,434.2	10.8%	162,911.5	11.5%
Transfers to Treasury Single Account Agencies	211,748.0	23.2%	293,677.5	23.4%	311,246.0	24.4%	380,900.1	30.7%	456,955.8	32.2%
Transfers to NaCOVERC	0.0	0.0%	302,810.2	24.1%	100,000.0	7.8%	0.0	0.0%	0.0	0.0%
Transfer to ECOWAS Fund	0.0	0.0%	30,105.0	2.4%	0.0	0.0%	0.0	0.0%	0.0	0.0%
National Revenue Authority	157,156.0	17.2%	148,006.3	11.8%	188,737.4	14.8%	228,117.9	18.4%	270,318.0	19.0%
Energy Subsidies(Incl. Fuel)	122,107.1	13.4%	184,078.1	14.7%	183,220.0	14.3%	124,202.4	10.0%	145,088.3	10.2%
Energy Subsidies for IPPs	122,107.1	13.4%	168,978.1	13.5%	170,000.0	13.3%	112,341.6	9.0%	131,472.2	9.3%
Other SOEs Loans and Structural Interventions	0.0	0.0%	15,100.0	1.2%	13,220.0	1.0%	11,860.8	1.0%	13,616.1	1.0%
<b>Elections and Democratization</b>	<b>8,219.6</b>	<b>0.9%</b>	<b>16,251.6</b>	<b>1.3%</b>	<b>150,000.0</b>	<b>11.7%</b>	<b>147,909.6</b>	<b>11.9%</b>	<b>127,189.8</b>	<b>9.0%</b>



**ANNEX 2c-NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES FOR FY 2019-2023**  
**In Millions of Leones**

Details	FY 2019 Actual Le'm	% of Total Non int/sal Recurr Exp	FY 2020 Estimate Le'm	% of Total Non int/sal Recurr Exp	FY 2021 Budget Le'm	% of Total Non int/sal Recurr Exp	FY 2022 Indicative Le'm	% of Total Non int/sal Recurr Exp	FY 2023 Indicative Le'm	% of Total Non int/sal Recurr Exp
<b>CLUSTER 1 EDUCATION FOR DEVELOPMENT</b>	<b>351,934.7</b>	<b>16.3%</b>	<b>149,389.7</b>	<b>6.9%</b>	<b>185,608.3</b>	<b>8.6%</b>	<b>260,791.2</b>	<b>12.1%</b>	<b>342,946.6</b>	<b>15.9%</b>
<b>1.1 DELIVERING FREE QUALITY EDUCATION</b>	<b>211,069.5</b>	<b>9.8%</b>	<b>42,215.9</b>	<b>2.0%</b>	<b>44,550.0</b>	<b>2.1%</b>	<b>48,540.7</b>	<b>2.3%</b>	<b>54,072.6</b>	<b>2.5%</b>
301 Ministry of Basic and Secondary Education	101,190.0	4.7%	26,077.7	1.2%	30,284.9	1.4%	32,099.0	1.5%	34,021.7	1.6%
312 Teaching Service Commission	4,891.2	0.2%	2,287.4	0.1%	2,656.4	0.1%	2,815.6	0.1%	2,984.2	0.1%
701 Devolved Function - Education Services	104,988.3	4.9%	13,850.8	0.6%	11,608.6	0.5%	13,626.2	0.6%	17,066.7	0.8%
<b>1.2 STRENGTHENING TECHNICAL AND HIGHER EDUCATION</b>	<b>140,865.2</b>	<b>6.5%</b>	<b>107,173.8</b>	<b>5.0%</b>	<b>141,058.4</b>	<b>6.5%</b>	<b>212,250.5</b>	<b>9.8%</b>	<b>288,874.0</b>	<b>13.4%</b>
300 Ministry of Technical and Higher Education	140,216.1	6.5%	106,585.5	4.9%	140,375.1	6.5%	211,526.3	9.8%	288,106.4	13.4%
316 Civil Service Training College	649.1	0.0%	588.3	0.0%	683.3	0.0%	724.2	0.0%	767.6	0.0%
<b>CLUSTER 2 OTHER HUMAN DEVELOPMENT</b>	<b>141,514.1</b>	<b>6.6%</b>	<b>231,834.5</b>	<b>10.7%</b>	<b>282,178.5</b>	<b>13.1%</b>	<b>325,770.1</b>	<b>15.1%</b>	<b>367,307.7</b>	<b>17.0%</b>
<b>2.1 HEALTHCARE IMPROVEMENT</b>	<b>92,078.3</b>	<b>4.3%</b>	<b>146,590.0</b>	<b>6.8%</b>	<b>169,966.0</b>	<b>7.9%</b>	<b>204,782.4</b>	<b>9.5%</b>	<b>232,541.3</b>	<b>10.8%</b>
304 Ministry of Health and Sanitation	60,101.3	2.8%	49,237.3	2.3%	55,782.2	2.6%	59,123.6	2.7%	62,665.1	2.9%
307 National Medical Supplies Agency	2,615.8	1.2%	51,304.5	2.4%	64,781.0	3.0%	108,133.4	5.0%	127,345.6	5.9%
309 Dental and Medical Board	151.5	0.0%	541.1	0.0%	628.4	0.0%	666.0	0.0%	705.9	0.0%
311 Health Service Commission	347.0	0.0%	1,034.0	0.0%	1,200.8	0.1%	1,272.8	0.1%	1,349.0	0.1%
314 National HIV and AIDS Commission	783.2	0.0%	2,074.3	0.1%	2,408.9	0.1%	2,553.2	0.1%	2,706.2	0.1%
315 Teaching Hospitals Complex Administration	1,178.4	0.1%	1,648.7	0.1%	1,914.7	0.1%	2,029.4	0.1%	2,150.9	0.1%
317 Post Graduate College of Health Specialists	0.0	0.0%	1,510.0	0.1%	1,753.6	0.1%	1,858.7	0.1%	1,970.0	0.1%
345 Pharmacy Board Services	2,901.1	0.1%	4,011.0	0.2%	4,658.1	0.2%	4,937.1	0.2%	5,232.9	0.2%
701 Devolved Function - Health Care Services	0.0	0.0%	35,229.2	1.6%	36,838.2	1.7%	24,208.3	1.1%	28,415.7	1.3%
<b>2.2 IMPROVING WATER SANITATION</b>	<b>6,344.5</b>	<b>0.3%</b>	<b>42,140.9</b>	<b>2.0%</b>	<b>62,608.8</b>	<b>2.9%</b>	<b>68,151.3</b>	<b>3.2%</b>	<b>78,458.4</b>	<b>3.6%</b>
414 Ministry of Water Resources	6,344.5	0.3%	11,312.2	0.5%	12,737.2	0.6%	13,500.1	0.6%	14,308.8	0.7%
701 Devolved Function - Solid Waste Management Services	0.0	0.0%	28,512.0	1.3%	47,449.0	2.2%	51,807.6	2.4%	60,811.7	2.8%
701 Devolved Function - Rural Water Services	0.0	0.0%	2,316.8	0.1%	2,422.6	0.1%	2,843.6	0.1%	3,337.9	0.2%

**ANNEX 2c--NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES FOR FY 2019-2023**  
**In Millions of Leones**

<b>Details</b>	<b>FY 2019 Actual Le'm</b>	<b>% of Total Non int/sal Recurr Exp</b>	<b>FY 2020 Estimate Le'm</b>	<b>% of Total Non int/sal Recurr Exp</b>	<b>FY 2021 Budget Le'm</b>	<b>% of Total Non int/sal Recurr Exp</b>	<b>FY 2022 Indicative Le'm</b>	<b>% of Total Non int/sal Recurr Exp</b>	<b>FY 2023 Indicative Le'm</b>	<b>% of Total Non int/sal Recurr Exp</b>
<b>2.3 EMPLOYMENT, YOUTH EMPOWERMENT AND MIGRATION</b>	<b>31,490.5</b>	<b>1.5%</b>	<b>31,134.3</b>	<b>1.4%</b>	<b>35,703.5</b>	<b>1.7%</b>	<b>38,103.5</b>	<b>1.8%</b>	<b>40,692.7</b>	<b>1.9%</b>
302 Ministry of Sports	3,276.5	0.2%	3,517.9	0.2%	4,085.5	0.2%	4,330.2	0.2%	4,589.5	0.2%
320 National Sports Authority	18,574.1	0.9%	13,093.4	0.6%	15,205.8	0.7%	16,116.6	0.7%	17,082.0	0.8%
310 Ministry of Youth Affairs	2,747.3	0.1%	2,413.0	0.1%	2,802.3	0.1%	2,970.2	0.1%	3,148.1	0.1%
310 National Youth Commission	1,372.8	0.1%	3,076.3	0.1%	3,572.6	0.2%	3,786.6	0.2%	4,013.4	0.2%
313 National Youth Service	1,534.5	0.1%	2,406.7	0.1%	2,795.0	0.1%	2,962.4	0.1%	3,139.8	0.1%
407 Ministry of Labour and Social Security	3,985.3	0.2%	4,432.4	0.2%	4,947.4	0.2%	5,243.8	0.2%	5,557.9	0.3%
701 Devolved Function - Youth and Sports Services	0.0	0.0%	2,194.7	0.1%	2,294.9	0.1%	2,693.8	0.1%	3,161.9	0.1%
<b>2.4 SOCIAL PROTECTION</b>	<b>10,325.6</b>	<b>0.5%</b>	<b>9,377.1</b>	<b>0.4%</b>	<b>10,890.0</b>	<b>0.5%</b>	<b>11,542.3</b>	<b>0.5%</b>	<b>12,233.7</b>	<b>0.6%</b>
305 Social Protection Programmes	9,802.3	0.5%	7,241.5	0.3%	8,409.8	0.4%	8,913.6	0.4%	9,447.5	0.4%
308 National Commission for Social Action	523.3	0.0%	2,135.6	0.1%	2,480.1	0.1%	2,628.7	0.1%	2,786.2	0.1%
<b>2.5 POPULATION, LANDS AND HOUSING</b>	<b>1,275.2</b>	<b>0.1%</b>	<b>2,592.1</b>	<b>0.1%</b>	<b>3,010.3</b>	<b>0.1%</b>	<b>3,190.6</b>	<b>0.1%</b>	<b>3,381.7</b>	<b>0.2%</b>
306 Ministry of Lands, Country Planning & the Environment	1,275.2	0.1%	2,592.1	0.1%	3,010.3	0.1%	3,190.6	0.1%	3,381.7	0.2%
<b>CLUSTER 3 DIVERSIFYING THE ECONOMY</b>	<b>242,094.1</b>	<b>11.2%</b>	<b>141,454.6</b>	<b>6.6%</b>	<b>162,170.7</b>	<b>7.5%</b>	<b>197,825.6</b>	<b>9.2%</b>	<b>244,137.3</b>	<b>11.3%</b>
<b>3.1 AGRICULTURE</b>	<b>147,606.2</b>	<b>6.8%</b>	<b>52,431.2</b>	<b>2.4%</b>	<b>64,433.4</b>	<b>3.0%</b>	<b>94,476.5</b>	<b>4.4%</b>	<b>126,524.8</b>	<b>5.9%</b>
401 Ministry of Agriculture, Forestry and Food Security	144,796.7	6.7%	37,425.7	1.7%	46,463.7	2.2%	74,246.9	3.4%	103,694.3	4.8%
410 National Protected Area Authority	1,309.5	0.1%	1,516.8	0.1%	3,261.5	0.2%	3,456.8	0.2%	3,663.9	0.2%
418 Sierra Leone Agricultural Research Institute	1,500.0	0.1%	3,717.4	0.2%	4,317.2	0.2%	4,575.8	0.2%	4,849.8	0.2%
426 Sierra Leone Seed Certification Agency	0.0	0.0%	800.0	0.0%	929.1	0.0%	1,090.5	0.1%	1,280.1	0.1%
427 National Fertilizer Regulatory Agency	0.0	0.0%	700.0	0.0%	812.9	0.0%	954.2	0.0%	1,120.1	0.1%
701 Devolved Function - Agriculture and Food Security Services	0.0	0.0%	8,271.3	0.4%	8,649.0	0.4%	10,152.2	0.5%	11,916.7	0.6%
<b>3.2 FISHERIES</b>	<b>41,862.8</b>	<b>1.9%</b>	<b>47,063.3</b>	<b>2.2%</b>	<b>50,186.8</b>	<b>2.3%</b>	<b>52,245.4</b>	<b>2.4%</b>	<b>62,562.2</b>	<b>2.9%</b>
402 Ministry of Fisheries and Marine Resources	8,249.6	0.4%	12,578.2	0.6%	14,607.5	0.7%	15,482.5	0.7%	16,409.9	0.8%

**ANNEX 2c–NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES FOR FY 2019-2023**

**In Millions of Leones**

<b>Details</b>	<b>FY 2019 Actual Le'm</b>	<b>% of Total Non int/sal Recurr Exp</b>	<b>FY 2020 Estimate Le'm</b>	<b>% of Total Non int/sal Recurr Exp</b>	<b>FY 2021 Budget Le'm</b>	<b>% of Total Non int/sal Recurr Exp</b>	<b>FY 2022 Indicative Le'm</b>	<b>% of Total Non int/sal Recurr Exp</b>	<b>FY 2023 Indicative Le'm</b>	<b>% of Total Non int/sal Recurr Exp</b>
415 Sierra Leone Maritime Administration	33,613.2	1.6%	33,872.0	1.6%	34,938.2	1.6%	36,010.4	1.7%	45,269.1	2.1%
701 Devolved Function - Fisheries and Marine Resources	0.0	0.0%	613.1	0.0%	641.1	0.0%	752.5	0.0%	883.3	0.0%
<b>3.3 TOURISM</b>	<b>17,036.6</b>	<b>0.8%</b>	<b>11,572.7</b>	<b>0.5%</b>	<b>13,439.8</b>	<b>0.6%</b>	<b>14,244.8</b>	<b>0.7%</b>	<b>15,098.1</b>	<b>0.7%</b>
303 Ministry of Tourism and Cultural Affairs	2,547.9	0.1%	3,854.3	0.2%	4,476.1	0.2%	4,744.2	0.2%	5,028.4	0.2%
Administrative and Operating Costs	805.6	0.0%	857.1	0.0%	995.4	0.0%	1,055.0	0.0%	1,118.2	0.1%
Promoting Local and International Tourism	1,742.3	0.1%	2,997.2	0.1%	3,480.7	0.2%	3,689.2	0.2%	3,910.2	0.2%
Culture Division	903.7	0.0%	793.3	0.0%	921.3	0.0%	976.5	0.0%	1,035.0	0.0%
Tourism Division	838.6	0.0%	2,203.9	0.1%	2,559.5	0.1%	2,712.8	0.1%	2,875.3	0.1%
Formulate Ecotourism Development Plan	778.0	0.0%	1,182.1	0.1%	1,372.8	0.1%	1,455.0	0.1%	1,542.2	0.1%
405 Ministry of Tourism and Cultural Affairs	14,488.7	0.7%	7,718.4	0.4%	8,963.7	0.4%	9,500.6	0.4%	10,069.7	0.5%
National Tourist Board	10,579.9	0.5%	4,226.4	0.2%	4,908.2	0.2%	5,202.2	0.2%	5,513.9	0.3%
o/w Development and Implementation of Tourism Marketing Strategy	2,730.9	0.1%	1,405.9	0.1%	1,632.7	0.1%	1,730.5	0.1%	1,834.2	0.1%
Monuments and Relics Commission	3,908.8	0.2%	2,245.3	0.1%	2,607.5	0.1%	2,763.7	0.1%	2,929.2	0.1%
National and Railway Museums	0.0	0.0%	1,246.8	0.1%	1,447.9	0.1%	1,534.7	0.1%	1,626.6	0.1%
<b>3.4 TRADE AND INDUSTRY</b>	<b>8,398.4</b>	<b>0.4%</b>	<b>16,234.3</b>	<b>0.8%</b>	<b>18,453.4</b>	<b>0.9%</b>	<b>19,558.8</b>	<b>0.9%</b>	<b>20,730.3</b>	<b>1.0%</b>
409 Ministry of Trade and Industry	7,491.0	0.3%	14,795.1	0.7%	16,782.0	0.8%	17,787.2	0.8%	18,852.7	0.9%
Administrative and Operating Costs	1,100.1	0.1%	2,272.1	0.1%	2,438.7	0.1%	2,584.7	0.1%	2,739.6	0.1%
Export Development	6,390.9	0.3%	12,523.0	0.6%	14,343.3	0.7%	15,202.5	0.7%	16,113.1	0.7%
Sierra Leone Standards Bureau	2,592.5	0.1%	3,724.2	0.2%	3,925.1	0.2%	4,160.2	0.2%	4,409.4	0.2%
Sierra Leone Investment and Export Promotion Agency	2,232.8	0.1%	5,033.2	0.2%	5,445.2	0.3%	5,771.4	0.3%	6,117.1	0.3%
Department of Co-operatives	940.7	0.0%	963.6	0.0%	1,019.1	0.0%	1,080.1	0.1%	1,144.8	0.1%
Support to Sierra Leone Produce Marketing Company	0.0	0.0%	1,350.1	0.1%	1,467.9	0.1%	1,555.8	0.1%	1,649.0	0.1%
Commodities Monitoring and Marketing Unit	34.2	0.0%	353.1	0.1%	1,210.1	0.1%	1,282.6	0.1%	1,359.4	0.1%
Sierra Leone Business Forum	0.0	0.0%	403.7	0.0%	468.8	0.0%	496.9	0.0%	526.6	0.0%
Coordination of Doing Business Reforms Unit	0.0	0.0%	311.6	0.0%	361.9	0.0%	383.6	0.0%	406.5	0.0%
Industrial Planning and Development	590.7	0.0%	383.4	0.0%	445.3	0.0%	472.0	0.0%	500.2	0.0%
421 Small and Medium Enterprises Development Agency (SMEDA)	907.4	0.0%	1,439.2	0.1%	1,671.4	0.1%	1,771.5	0.1%	1,877.6	0.1%
<b>3.5 MADE IN SIERRA LEONE</b>	<b>412.9</b>	<b>0.0%</b>	<b>3,217.8</b>	<b>0.1%</b>	<b>3,736.9</b>	<b>0.2%</b>	<b>3,960.7</b>	<b>0.2%</b>	<b>4,198.0</b>	<b>0.2%</b>
419 Local Content Agency	412.9	0.0%	3,217.8	0.1%	3,736.9	0.2%	3,960.7	0.2%	4,198.0	0.2%
<b>3.6 ONE DISTRICT, ONE FACTORY</b>	<b>440.0</b>	<b>0.0%</b>	<b>1,563.1</b>	<b>0.1%</b>	<b>1,815.3</b>	<b>0.1%</b>	<b>1,924.0</b>	<b>0.1%</b>	<b>2,039.3</b>	<b>0.1%</b>
112 Public Private Partnership Unit	440.0	0.0%	1,563.1	0.1%	1,815.3	0.1%	1,924.0	0.1%	2,039.3	0.1%

**ANNEX 2c–NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES FOR FY 2019-2023**  
**In Millions of Leones**

Details	FY 2019	% of Total		FY 2020	% of Total		FY 2021	% of Total		FY 2022	% of Total		FY 2023	% of Total			
	Actual Le'm	Non int/sal Recurr Exp	Non int/sal Recurr Exp	Estimate Le'm	Non int/sal Recurr Exp	Non int/sal Recurr Exp	Budget Le'm	Non int/sal Recurr Exp	Non int/sal Recurr Exp	Indicative Le'm	Non int/sal Recurr Exp	Non int/sal Recurr Exp	Indicative Le'm	Non int/sal Recurr Exp	Non int/sal Recurr Exp		
<b>3.7 MANAGING NATURAL RESOURCES</b>	<b>26,337.2</b>	<b>1.2%</b>	<b>1.2%</b>	<b>9,372.3</b>	<b>0.4%</b>	<b>0.4%</b>	<b>10,105.2</b>	<b>0.5%</b>	<b>0.5%</b>	<b>11,415.4</b>	<b>0.5%</b>	<b>0.5%</b>	<b>12,984.6</b>	<b>0.6%</b>	<b>0.6%</b>		
403 Ministry 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	1,720.3 1,144.9 575.4 0.0 0.0 575.4	0.1% 0.1% 0.0% 0.0% 0.0% 0.0%	0.1% 0.1% 0.0% 0.0% 0.0% 0.0%	3,372.3 729.0 2,643.2 192.9 1,773.4 677.0	0.2% 0.0% 0.1% 0.0% 0.1% 0.0%	0.2% 0.0% 0.1% 0.0% 0.1% 0.0%	3,916.3 846.6 3,069.7 224.0 2,059.5 786.2	0.2% 0.0% 0.1% 0.0% 0.1% 0.0%	0.2% 0.0% 0.1% 0.0% 0.1% 0.0%	4,150.9 897.4 3,253.5 237.4 2,182.8 833.3	0.2% 0.0% 0.1% 0.0% 0.1% 0.0%	0.2% 0.0% 0.1% 0.0% 0.1% 0.0%	4,399.5 951.1 3,448.4 251.7 2,313.6 883.2	0.2% 0.0% 0.2% 0.0% 0.1% 0.0%	0.2% 0.0% 0.2% 0.0% 0.1% 0.0%	4,399.5 951.1 3,448.4 251.7 2,313.6 883.2	0.2% 0.0% 0.2% 0.0% 0.1% 0.0%
424 Sierra Leone Petroleum Directorate	24,616.9	1.1%	1.1%	6,000.0	0.3%	0.3%	6,188.9	0.3%	0.3%	7,264.5	0.3%	0.3%	8,585.1	0.4%	0.4%		
<b>CLUSTER 4 GOVERNANCE AND ACCOUNTABILITY FOR RESULTS</b>	<b>1,130,861.7</b>	<b>52.4%</b>	<b>52.4%</b>	<b>1,142,565.9</b>	<b>53.0%</b>	<b>53.0%</b>	<b>1,392,001.8</b>	<b>64.5%</b>	<b>64.5%</b>	<b>1,541,894.6</b>	<b>71.5%</b>	<b>71.5%</b>	<b>1,676,383.3</b>	<b>77.7%</b>	<b>77.7%</b>		
105 Ministry of Political and Public Affairs	5,422.5	0.3%	0.3%	1,225.8	0.1%	0.1%	2,423.6	0.1%	0.1%	2,568.7	0.1%	0.1%	2,722.6	0.1%	0.1%		
106 Office of the Chief Minister	5,808.4	0.3%	0.3%	6,658.4	0.3%	0.3%	9,232.7	0.4%	0.4%	9,785.7	0.5%	0.5%	10,371.9	0.5%	0.5%		
106 Office of Presidential Infrastructure Initiative	1,431.8	0.1%	0.1%	1,054.7	0.0%	0.0%	1,224.9	0.1%	0.1%	1,298.2	0.1%	0.1%	1,376.0	0.1%	0.1%		
106 Directorate of Science, Technology and Innovation	3,704.6	0.2%	0.2%	3,727.1	0.2%	0.2%	4,328.4	0.2%	0.2%	4,587.7	0.2%	0.2%	4,862.5	0.2%	0.2%		
107 Ministry of Local Government and Rural Development	7,403.6	0.3%	0.3%	2,895.9	0.1%	0.1%	4,863.1	0.2%	0.2%	5,154.4	0.2%	0.2%	5,466.3	0.3%	0.3%		
107 Southern Province	2,771.0	0.1%	0.1%	2,513.7	0.1%	0.1%	2,919.2	0.1%	0.1%	3,094.1	0.1%	0.1%	3,279.4	0.2%	0.2%		
107 Eastern Province	2,350.8	0.1%	0.1%	2,222.3	0.1%	0.1%	2,580.8	0.1%	0.1%	2,735.4	0.1%	0.1%	2,899.2	0.1%	0.1%		
107 Northern Province	1,602.5	0.1%	0.1%	2,481.2	0.1%	0.1%	2,881.5	0.1%	0.1%	3,054.1	0.1%	0.1%	3,237.0	0.2%	0.2%		
107 North West Province	2,350.8	0.1%	0.1%	2,186.1	0.1%	0.1%	2,538.8	0.1%	0.1%	2,690.9	0.1%	0.1%	2,852.1	0.1%	0.1%		
108 Sierra Leone Small Arms Commission	1,119.7	0.1%	0.1%	1,240.7	0.1%	0.1%	1,440.8	0.1%	0.1%	1,527.2	0.1%	0.1%	1,618.6	0.1%	0.1%		
110 Office of the Secretary to the President	66,266.4	3.1%	3.1%	28,141.5	1.3%	1.3%	38,681.6	1.8%	1.8%	40,998.7	1.9%	1.9%	43,454.5	2.0%	2.0%		
110 National Assets and Government Property Commission	523.9	0.0%	0.0%	1,291.0	0.1%	0.1%	1,499.3	0.1%	0.1%	1,589.1	0.1%	0.1%	1,684.3	0.1%	0.1%		
110 Public Sector Reform Unit (PSRU)	0.0	0.0%	0.0%	1,221.8	0.1%	0.1%	1,418.9	0.1%	0.1%	1,503.9	0.1%	0.1%	1,594.0	0.1%	0.1%		
110 Anti-Corruption Commission	6,831.5	0.3%	0.3%	8,037.2	0.4%	0.4%	9,333.9	0.4%	0.4%	9,893.0	0.5%	0.5%	10,485.6	0.5%	0.5%		
110 Office of the Ombudsman	1,203.2	0.1%	0.1%	2,004.1	0.1%	0.1%	2,327.5	0.1%	0.1%	2,466.9	0.1%	0.1%	2,614.7	0.1%	0.1%		
110 Independent Media Commission	423.7	0.0%	0.0%	1,406.3	0.1%	0.1%	1,633.2	0.1%	0.1%	1,731.0	0.1%	0.1%	1,834.7	0.1%	0.1%		
110 Political Parties Registration Commission	0.0	0.0%	0.0%	1,612.2	0.1%	0.1%	1,872.3	0.1%	0.1%	1,984.5	0.1%	0.1%	2,103.3	0.1%	0.1%		
110 Law Reform Commission	800.0	0.0%	0.0%	869.6	0.0%	0.0%	1,009.9	0.0%	0.0%	1,070.4	0.0%	0.0%	1,134.5	0.1%	0.1%		
110 Sierra Leone Insurance Commission	896.7	0.0%	0.0%	885.2	0.0%	0.0%	1,028.0	0.0%	0.0%	1,089.6	0.0%	0.0%	1,154.9	0.1%	0.1%		
110 Local Government Service Commission	1,204.1	0.1%	0.1%	952.2	0.0%	0.0%	995.0	0.0%	0.0%	1,054.6	0.0%	0.0%	1,117.8	0.1%	0.1%		
110 Public Sector Reform Unit	363.4	0.0%	0.0%	3,000.0	0.1%	0.1%	3,484.0	0.2%	0.2%	3,692.7	0.2%	0.2%	3,913.9	0.2%	0.2%		
110 Corporate Affairs Commission	0.0	0.0%	0.0%	13,775.4	0.6%	0.6%	15,997.9	0.7%	0.7%	16,956.1	0.8%	0.8%	17,971.8	0.8%	0.8%		
112 Office of the Vice President	16,502.5	0.8%	0.8%	37,236.9	1.7%	1.7%	18,904.8	0.9%	0.9%	20,037.2	0.9%	0.9%	21,237.4	1.0%	1.0%		
116 Parliament	17,255.5	0.8%	0.8%	7,461.5	0.3%	0.3%	11,665.3	0.5%	0.5%	12,364.0	0.6%	0.6%	13,104.6	0.6%	0.6%		
117 Cabinet Secretariat	8,053.4	0.4%	0.4%	14,967.1	0.7%	0.7%	19,381.8	0.9%	0.9%	20,542.8	1.0%	1.0%	21,773.3	1.0%	1.0%		
118 The Judiciary	6,877.7	0.3%	0.3%	7,242.2	0.3%	0.3%	8,410.6	0.4%	0.4%	8,914.4	0.4%	0.4%	9,448.4	0.4%	0.4%		
121 Audit Service Sierra Leone	3,165.6	0.1%	0.1%	3,043.6	0.1%	0.1%	4,034.6	0.2%	0.2%	4,276.3	0.2%	0.2%	4,532.4	0.2%	0.2%		
123 Human Resource Management Office	3,551.2	0.2%	0.2%	2,408.8	0.1%	0.1%	2,797.4	0.1%	0.1%	2,965.0	0.1%	0.1%	3,142.6	0.1%	0.1%		
123 Public Service Commission	21,807.5	1.0%	1.0%	18,776.3	0.9%	0.9%	21,805.5	1.0%	1.0%	23,111.7	1.1%	1.1%	24,496.0	1.1%	1.1%		
124 Law Officers' Department	0.0	0.0%	0.0%	425.3	0.0%	0.0%	494.0	0.0%	0.0%	523.5	0.0%	0.0%	554.9	0.0%	0.0%		
125 Local Courts	490.4	0.0%	0.0%	990.8	0.0%	0.0%	1,250.6	0.1%	0.1%	1,325.5	0.1%	0.1%	1,404.9	0.1%	0.1%		
126 Independent Police Complaints Board	0.0	0.0%	0.0%	0.0	0.0%	0.0%	0.0	0.0%	0.0%	0.0	0.0%	0.0	0.0	0.0%	0.0%		

**ANNEX 2c-NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES FOR FY 2019-2023**  
**In Millions of Leones**

Details	FY 2019		FY 2020		FY 2021		FY 2022		FY 2023	
	Actual	% of Total	Estimate	% of Total	Budget	% of Total	Indicative	% of Total	Indicative	% of Total
	Le'm	Non int/sal Recurr Exp	Le'm	Non int/sal Recurr Exp	Le'm	Non int/sal Recurr Exp	Le'm	Non int/sal Recurr Exp	Le'm	Non int/sal Recurr Exp
127 Ministry of Planning and Economic Development	9,038.8	0.4%	39,481.7	1.8%	11,889.5	0.6%	12,601.7	0.6%	13,356.5	0.6%
128 Ministry of Foreign Affairs & International Co-operation	61,572.4	2.9%	87,990.7	4.1%	107,186.5	5.0%	91,223.9	4.2%	74,305.2	3.4%
129 Ministry of Finance	64,190.3	3.0%	96,335.2	4.5%	95,689.9	4.4%	101,421.7	4.7%	107,496.9	5.0%
130 National Revenue Authority	157,156.0	7.3%	148,006.3	6.9%	162,039.4	7.5%	228,117.9	10.6%	270,318.9	12.5%
131 Revenue Appellate Board	798.1	0.0%	802.5	0.0%	932.0	0.0%	987.8	0.0%	1,047.0	0.0%
132 Accountant-General's Department	23,035.8	1.1%	27,600.6	1.3%	39,053.4	1.8%	41,392.7	1.9%	43,872.1	2.0%
133 Ministry of Information and Communication	8,219.6	0.4%	16,251.6	0.8%	5,211.8	0.3%	5,524.0	0.3%	5,854.9	0.3%
134 National Electoral Commission	804.6	0.0%	1,098.3	0.1%	1,275.5	0.1%	1,351.9	0.1%	1,432.9	0.1%
137 National Commission For Democracy	3,852.7	0.2%	5,345.3	0.2%	6,390.3	0.3%	7,419.2	0.3%	8,331.3	0.4%
138 Statistics - Sierra Leone	15,831.1	0.7%	2,056.6	0.1%	2,388.4	0.1%	2,531.5	0.1%	2,683.0	0.1%
139 National Commission for Privatisation	765.3	0.0%	2,730.3	0.1%	3,170.8	0.1%	3,360.7	0.2%	3,562.0	0.2%
140 Mass Media Services	1,928.1	0.1%	2,080.3	0.1%	2,416.0	0.1%	2,560.7	0.1%	2,714.1	0.1%
141 Government Printing Department	1,640.9	0.1%	2,247.7	0.1%	2,610.3	0.1%	2,766.7	0.1%	2,932.4	0.1%
142 National Public Procurement Authority	0.0	0.0%	401.4	0.0%	466.2	0.0%	494.1	0.0%	523.7	0.0%
143 Justice and Legal Service Commission	987.5	0.0%	1,278.7	0.1%	1,784.9	0.1%	1,891.9	0.1%	2,005.2	0.1%
144 National Commission for Human Rights	908.3	0.0%	977.2	0.0%	1,134.8	0.1%	1,202.8	0.1%	1,274.9	0.1%
145 Rights to Access Information Commission	0.0	0.0%	300.0	0.0%	448.4	0.0%	475.3	0.0%	503.7	0.0%
146 Wages and Compensation Commission	69,047.2	3.2%	60,756.1	2.8%	77,811.2	3.6%	90,568.1	4.2%	95,862.1	4.4%
201 Ministry of Defence	2,192.8	0.1%	1,505.6	0.1%	3,497.1	0.2%	3,706.5	0.2%	3,928.6	0.2%
203 National Civil Registration Authority	1,376.0	0.1%	880.5	0.0%	1,022.5	0.0%	1,083.8	0.1%	1,148.7	0.1%
205 Ministry of Internal Affairs	71,227.9	3.3%	74,329.4	3.4%	68,051.2	3.2%	79,000.5	3.7%	88,716.6	4.1%
206 Sierra Leone Police	55,950.7	2.6%	52,497.6	2.4%	49,635.2	2.3%	59,122.3	2.7%	66,297.7	3.1%
207 Sierra Leone Correctional Services	4,065.1	0.2%	3,428.9	0.2%	3,982.1	0.2%	4,220.7	0.2%	4,473.5	0.2%
208 National Fire Authority	23,792.8	1.1%	4,479.2	0.2%	5,201.8	0.2%	5,513.4	0.3%	5,843.7	0.3%
209 Central Intelligence & Security Unit	9,920.5	0.5%	6,598.2	0.3%	7,662.7	0.4%	8,121.6	0.4%	8,608.1	0.4%
210 Office of National Security	4,048.9	0.2%	3,732.6	0.2%	4,334.8	0.2%	4,594.5	0.2%	4,869.7	0.2%
211 Immigration Department	207.0	0.0%	685.4	0.0%	796.0	0.0%	843.7	0.0%	894.2	0.0%
212 National Drugs Law Enforcement Agency	10,527.4	0.5%	10,904.9	0.5%	12,664.3	0.6%	13,422.9	0.6%	14,226.9	0.7%
411 Road Maintenance Fund	166,670.3	7.7%	104,829.0	4.9%	124,947.4	5.8%	134,434.2	6.2%	162,911.5	7.6%
412 National Telecommunications Commission	81,626.1	3.8%	145,219.1	6.7%	172,917.5	8.0%	201,628.2	9.3%	241,470.4	11.2%
416 Civil Aviation Authority	34,472.5	1.6%	32,151.3	1.5%	44,599.3	2.1%	46,350.6	2.1%	54,406.3	2.5%
423 Sierra Leone Petroleum Regulation Agency	9,533.4	0.4%	10,216.7	0.5%	10,538.3	0.5%	12,369.8	0.6%	15,519.7	0.7%
501 Miscellaneous Services	6,584.3	0.3%	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%
701 Devolved Function - Sensitisation on Fire Prevention Services	0.0	0.0%	742.1	0.0%	776.0	0.0%	910.8	0.0%	1,069.1	0.0%
701 Local Government Administration Grants	29,362.4	1.4%	8,186.3	0.4%	5,910.5	0.3%	7,009.5	0.3%	8,048.3	0.4%
<b>CLUSTER 5 INFRASTRUCTURE AND ECONOMIC COMPETITIVENESS</b>	<b>183,155.8</b>	<b>8.5%</b>	<b>272,966.7</b>	<b>12.7%</b>	<b>281,869.0</b>	<b>13.1%</b>	<b>228,781.9</b>	<b>10.6%</b>	<b>258,002.7</b>	<b>12.0%</b>
<b>5.1 IMPROVING SUPPLY OF ENERGY</b>	<b>126,273.8</b>	<b>5.9%</b>	<b>188,284.2</b>	<b>8.7%</b>	<b>184,737.7</b>	<b>8.6%</b>	<b>129,223.9</b>	<b>6.0%</b>	<b>150,410.6</b>	<b>7.0%</b>
406 Ministry of Energy	126,134.4	5.8%	187,462.4	8.7%	183,783.3	8.5%	128,212.4	5.9%	149,338.5	6.9%
413 Sierra Leone Electricity and Water Regulatory Commission	139.4	0.0%	821.8	0.0%	954.4	0.0%	1,011.5	0.0%	1,072.1	0.0%

**ANNEX 2c-NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES FOR FY 2019-2023**  
**In Millions of Leones**

Details	FY 2019 Actual Le'm	% of Total Non int/sal Recurr Exp	FY 2020 Estimate Le'm	% of Total Non int/sal Recurr Exp	FY 2021 Budget Le'm	% of Total Non int/sal Recurr Exp	FY 2022 Indicative Le'm	% of Total Non int/sal Recurr Exp	FY 2023 Indicative Le'm	% of Total Non int/sal Recurr Exp
<b>5.2 IMPROVING WATER SUPPLY INFRASTRUCTURE</b>										
000 Not Applicable	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%
<b>5.3 ADVANCING NATIONAL TRANSPORT SYSTEM</b>										
404 Ministry of Transport and Aviation	56,882.0	2.6%	84,682.5	3.9%	97,131.3	4.5%	99,558.0	4.6%	107,592.1	5.0%
425 Sierra Leone Road Safety Authority	5,6882.0	2.6%	47,005.6	2.2%	54,589.2	2.5%	54,838.1	2.5%	55,101.9	2.6%
<b>5.4 IMPROVING ROADS NETWORK SYSTEM</b>										
000 Not Applicable	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%
<b>5.5 IMPROVING INFORMATION, COMMUNICATION AND TECHNOLOGY</b>										
000 Not Applicable	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%
<b>CLUSTER 6 ADDRESSING WOMEN AND CHILDREN</b>										
000 Not Applicable	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%
<b>6.1 WOMEN ISSUES</b>										
305 Ministry of Social Welfare	11,361.7	0.5%	12,682.4	0.6%	14,350.7	0.7%	15,599.4	0.7%	16,990.4	0.8%
319 Ministry of Gender and Children's Affairs	10,877.7	0.5%	9,576.7	0.4%	10,952.8	0.5%	11,782.9	0.5%	12,692.9	0.6%
701 Devolved Function - Social Welfare	10,503.9	0.5%	5,812.3	0.3%	6,750.0	0.3%	7,154.3	0.3%	7,582.9	0.4%
<b>6.2 CHILDREN ISSUES</b>										
319 National Children's Commission	373.8	0.0%	2,303.3	0.1%	2,674.9	0.1%	2,835.1	0.1%	3,004.9	0.1%
701 Devolved Function - Children's Affairs Services	0.0	0.0%	1,461.2	0.1%	1,527.9	0.1%	1,793.4	0.1%	2,105.1	0.1%
<b>CLUSTER 7 ENVIRONMENT, CLIMATE CHANGE AND DISASTER MANAGEMENT</b>										
319 National Children's Commission	484.0	0.0%	3,105.7	0.1%	3,398.0	0.2%	3,816.5	0.2%	4,297.5	0.2%
701 Devolved Function - Children's Affairs Services	484.0	0.0%	1,300.4	0.1%	1,510.2	0.1%	1,600.7	0.1%	1,696.6	0.1%
318 Ministry of Environment	0.0	0.0%	1,805.3	0.1%	1,887.7	0.1%	2,215.8	0.1%	2,600.9	0.1%
417 Nuclear Safety and Radiation Protection Authority	0.0	0.0%	33,005.1	1.5%	34,079.5	1.6%	37,262.2	1.7%	44,011.0	2.0%
420 Sierra Leone Environment Protection Agency	30,766.7	1.4%	1,100.0	0.1%	1,277.5	0.1%	1,354.0	0.1%	1,435.1	0.1%
422 Sierra Leone Meteorological Agency	0.0	0.0%	1,954.7	0.1%	2,270.1	0.1%	2,406.1	0.1%	2,550.2	0.1%
<b>CLUSTER 8 OTHERS</b>										
610 Contingency Fund	27,885.9	1.3%	28,541.6	1.3%	29,440.0	1.4%	32,556.7	1.5%	39,215.0	1.8%
	688.2	0.0%	1,408.8	0.1%	1,636.1	0.1%	1,734.1	0.1%	1,838.0	0.1%
	65,053.2	3.0%	361,610.4	16.8%	200,000.0	9.3%	100,000.0	4.6%	100,000.0	4.6%
	65,053.2	3.0%	361,610.4	16.8%	200,000.0	9.3%	100,000.0	4.6%	100,000.0	4.6%
<b>GRAND TOTAL</b>	<b>2,156,742.0</b>	<b>100.0%</b>	<b>2,345,509.4</b>	<b>108.8%</b>	<b>2,552,258.6</b>	<b>118.3%</b>	<b>2,707,925.1</b>	<b>125.6%</b>	<b>3,049,779.0</b>	<b>141.4%</b>

**ANNEX 3a-EXTERNAL BUDGETARY SUPPORT BY DONOR FOR FY 2019-2023**

**In Millions of Leones**

Details	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	Q1 - 4 Actual Jan - Dec	Q1 - 4 Estimate Jan - Dec	Q1 - 4 Budget Jan - Dec	Q1 - 4 Indicative Jan - Dec	Q1 - 4 Indicative Jan - Dec
<b>Total External Budget Financing</b>	<b>868,116</b>	<b>3,401,175</b>	<b>1,663,338</b>	<b>575,539</b>	<b>249,368</b>
<b>Direct External Budgetary Support</b>	<b>744,857</b>	<b>1,756,940</b>	<b>822,803</b>	<b>825,539</b>	<b>818,368</b>
European Commission	191,846	272,486	0	251,126	255,124
Direct Budget Support - US\$ 'm	\$20.94	\$27.68	\$0.00	\$20.96	\$19.66
World Bank	363,394	1,245,914	822,803	479,237	512,040
IDA Grant - US\$ 'm	\$39.67	\$126.56	\$75.00	\$40.00	\$39.46
African Development Bank	189,617	238,540	0	95,177	51,204
ADF Grant - US\$ 'm	\$20.70	\$24.23	\$0.00	\$7.94	\$3.95
<b>Total International Monetary Fund Support</b>	<b>123,259</b>	<b>1,579,235</b>	<b>739,535</b>	<b>(211,000)</b>	<b>(513,000)</b>
<b>Total Grant</b>	<b>123,259</b>	<b>1,228,667</b>	<b>408,535</b>	<b>(419,000)</b>	<b>(513,000)</b>
Grant On-Lending	123,259	(162,885)	(140,000)	(419,000)	(513,000)
On-Lending - US\$ 'm	\$13.46	-\$16.55	-\$12.76	-\$34.97	-\$39.54
Rapid Credit Facility (RCF)	0	1,391,553	548,535	0	0
RCF - US\$ 'm	\$0.00	\$141.35	\$50.00	\$0.00	\$0.00
<b>Total Debt Relief</b>	<b>0</b>	<b>350,568</b>	<b>331,000</b>	<b>208,000</b>	<b>0</b>
Catastrophe Containment and Relief (CCRT)	0	350,568	331,000	208,000	0
CCRT Debt Relief - US\$ 'm	\$0.00	\$35.61	\$30.17	\$17.36	\$0.00
<b>Group of Twenty (G20) Debt Relief</b>	<b>0</b>	<b>65,000</b>	<b>101,000</b>	<b>(39,000)</b>	<b>(56,000)</b>
G20 Debt Relief - US\$ 'm	\$0.00	\$7.10	\$11.03	-\$4.26	-\$6.11

**ANNEX 3b-PROPOSED UTILIZATION OF ADDITIONAL EXTERNAL FINANCE F(CONTINGENCY SPENDING) FOR FY 2021**

**In Millions of Leones**

Details	FY 2021	FY 2021	FY 2021
	Q1 - 4 Total Budget Jan - Dec	Q1 - 4 Baseline Budget Jan - Dec	Q1 - 4 Additional Budget Jan - Dec
<b>Total External Budget Financing</b>	<b>1,663,338</b>	<b>730,828</b>	<b>932,510</b>
<b>Direct External Budgetary Support</b>	<b>822,803</b>	<b>438,828</b>	<b>383,975</b>
World Bank - IDA Grant - US\$m	\$75.00	\$40.00	\$35.00
<b>Total International Monetary Fund Support</b>	<b>739,535</b>	<b>191,000</b>	<b>548,535</b>
<b>Total Grant</b>	<b>408,535</b>	<b>(140,000)</b>	<b>548,535</b>
Grant On-Lending	(140,000)	(140,000)	0
On-Lending - US\$m	-\$12.76	-\$12.76	\$0.00
Rapid Credit Facility (RCF)	548,535	0	548,535
RCF - US\$m	\$50.00	\$0.00	\$50.00
<b>Total Debt Relief</b>	<b>331,000</b>	<b>331,000</b>	<b>0</b>
Catastrophe Containment and Relief (CCRT)	331,000	331,000	0
CCRT Debt Relief - US\$m	\$30.17	\$30.17	\$0.00
<b>Group of Twenty (G20) Debt Relief</b>	<b>101,000</b>	<b>101,000</b>	<b>0</b>
G20 Debt Relief - US\$m	\$9.21	\$9.21	\$0.00
<b>Projected Additional External Financing</b>			<b>932,510</b>
<b>Proposed Utilization of Additional External Financing</b>			<b>932,510</b>
Uncrystallized Arrears Paydown			149,374
Crystallized Cheques from FY2019			51,000
Contingency Expenditure - PFM Act			19,931
Support to State Owned Enterprises (SOEs)			13,220
Delay in the Release of Goods and Services Allocations			469,421
Transfers to NaCOVERC			100,000
Health Systems Strengthening			112,564
Completion of Township Roads			10,000
Energy			7,000



**ANNEX 4-SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2021-2023**

**In Millions of Leones**

MDA Code	National Development Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY 2021 Budget		FY 2022 Indicative		FY 2023 Indicative	
						Foreign	Domestic	Foreign	Domestic	Domestic	Foreign
<b>GRAND TOTAL</b>						<b>1,850,121</b>	<b>1,181,369</b>	<b>2,060,017</b>	<b>1,265,983</b>	<b>2,292,658</b>	<b>1,475,792</b>
<b>Cluster One: Human Capital Development</b>						<b>841,205</b>	<b>345,237</b>	<b>1,139,383</b>	<b>447,591</b>	<b>1,165,649</b>	<b>500,134</b>
301	<b>Ministry of Basic and Secondary Education (MoBSE)</b>					<b>233,550</b>	<b>284,837</b>	<b>343,550</b>	<b>383,104</b>	<b>330,948</b>	<b>421,822</b>
1	Focused Resources on Equity and Excellence (FREE)	Ongoing	Nationwide	IDA/GoSL	Grant/Budget	130,000	3,000	200,000	2,908	190,614	3,517
2	Education Sector Project (Four Government Schools)	Ongoing	Nationwide	BADEA/OFID/SGOSL	Loan/Budget	103,550	3,000	143,550	2,908	140,334	3,517
3	Free Quality School Education Programme o/w Teaching and Learning Materials School Fee Subsidies	Ongoing	Nationwide	GoSL	Budget	-	257,737	-	356,832	-	390,055
	School Feeding Programme	Ongoing	Nationwide	GoSL	Budget	-	15,300	-	14,832	-	17,935
	Examination Fees for WASSCE	Ongoing	Nationwide	GoSL	Budget	-	137,437	-	240,210	-	249,037
	Diet for Boarding Home Schools	Ongoing	Nationwide	GoSL	Budget	-	71,000	-	68,829	-	83,228
4	Rehabilitation/Refurbishment of Schools	Ongoing	Nationwide	GoSL	Budget	-	20,000	-	19,389	-	23,444
5	Establishment/Strengthening of Laboratories in Senior Secondary Schools	Ongoing	Nationwide	GoSL	Budget	-	14,000	-	13,572	-	16,411
6	Rehabilitation/Expansion of Boarding Home Facilities	Ongoing	Nationwide	GoSL	Budget	-	3,000	-	2,908	-	3,517
7	Support to Library Services	New	Nationwide	GoSL	Budget	-	2,000	-	1,939	-	2,344
8	Support to Home Economic Centres	New	Nationwide	GoSL	Budget	-	2,000	-	2,036	-	2,462
9	Welfare and Hygiene Packages for School Going Girls	New	Nationwide	GoSL	Budget	-	2,000	-	1,939	-	2,344
300	<b>Ministry of Tertiary and Higher Education (MoTHE)</b>					<b>248,538</b>	<b>18,200</b>	<b>405,830</b>	<b>17,644</b>	<b>413,323</b>	<b>213,334</b>
1	Education Sector Project (Bunumbu and Milton Margai)	Ongoing	Bunumba/ Freetown	BADEA/GoSL	Loan/Budget	93,550	4,000	105,700	3,878	105,700	4,689
2	Construction of University of Science and Technology (UST) in Kono	Ongoing	Kono	EBID/GoSL	Loan/Budget	83,550	2,200	100,000	2,133	100,000	2,579
3	Completion of the Rehabilitation of Fourah Bay College	Ongoing	Western Area	BADEA/Saudi Fund/GoSL/GoSL/Loan/Budget		1,000	1,000		969		1,172
4	Construction of Administrative, Teaching and Residential Buildings for IPAM	Ongoing	Western Area	FEMAB/IPAM/GoSL		5,000	5,000	60,200	4,847	60,200	5,861
5	Construction of School of Excellence in ICT in Bonthe	Ongoing	Bonthe	Planet Core/GoSL	PPP/Budget	68,118	1,000	74,930	969	82,423	1,172
6	Skills Development Project	Ongoing	Nationwide	IDA/GoSL	Grant/Budget	3,320	500	65,000	485	65,000	586
7	Provision of Modern Teaching Equipment for Universities and Colleges	Ongoing	Nationwide	GoSL	Budget	500	500		485		586
8	Rehabilitation and Refurbishment of Teacher Training Colleges	Ongoing	Nationwide	GoSL	Budget	1,000	1,000		969		1,172
9	Rehabilitation and Refurbishment of Government Technical Institutes (GTIs)	Ongoing	Nationwide	GoSL	Budget	1,000	1,000		969		1,172
10	Reforming African Institute for Computer Science, Engineering and Digitalization (RAISED)	New	Nationwide	GoSL	Budget	1,000	1,000		969		1,172
11	Feasibility Study for the Construction of 6 Teacher Training Colleges	Ongoing	Nationwide	GoSL	Budget	500	500		485		586
12	Feasibility Study for the Construction of the University of the East	Ongoing	East	GoSL	Budget	500	500		485		586
304	<b>Ministry of Health and Sanitation (MoHS)</b>					<b>274,017</b>	<b>30,600</b>	<b>315,183</b>	<b>35,598</b>	<b>321,658</b>	<b>43,580</b>
1	Global Fund ATM (HIV/Aids/Tuberculosis/Malaria)	Ongoing	Nationwide	Global Fund/GoSL	Loan/GoSL	91,080	5,000	50,022	4,847	100,188	5,861
2	Strengthening COVID-19 Response and Essential Health Services Programme	New	Nationwide	IsDB/GoSL	Loan	74,966	1,000	74,966	4,000	89,960	4,000
3	Sierra Leone COVID-19 Emergency Preparedness and Response Project	New	Nationwide	IDA/GoSL	Loan	27,427	100	27,427	3,000	32,912	5,000
4	Primary Health Care Support Project	Ongoing	Nationwide	BADEA/GoSL	Loan	5,770	1,000	17,347	969	6,347	1,172
5	Reducing Maternal, Neonatal and Child Mortality and Mobility in Sierra Leone	New	Nationwide	IsDB/GoSL	Loan/Budget	11,250	1,000	16,500	969	12,375	1,172
6	Strengthening Three (3) Tertiary Hospitals in Freetown	Ongoing	Nationwide	Kuwait Fund/GoSL	Loan/Budget	9,375	1,000	13,750	969	20,313	1,172
7	GAVI Health System Strengthening Support Project	Ongoing	Nationwide	Gavi/GoSL	Grant/Budget	18,750	500	27,500	485	20,625	586
8	Regional Disease Surveillance System Enhancement Project	Ongoing	Nationwide	IDA/GoSL	Grant/Budget	15,750	100	52,569	97	17,325	117

**ANNEX 4--SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2021-2023**

**In Millions of Leones**

MDA Code	National Development Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY 2021 Budget		FY 2022 Indicative		FY 2023 Indicative	
						Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
9	Sector Wide Health Systems Strengthening Project	Ongoing	Nationwide	IDA/GoSL	Grant/Budget	2,721	500	5,481	485	2,993	586
10	Health Systems Strengthening Project (Save the Mother to Child Project)	Ongoing	Nationwide	IDB/GoSL	Grant/Budget	14,428	1,000	26,871	969	15,871	1,172
11	Construction of National Warehouse at Kerry Town	New	Western Area	Global Fund/GOSL	Grant/Budget	2,500	3,000	2,750	2,908	2,750	3,517
12	Construction of Cancer and Diagnostic Medical Centre	Ongoing	Western Urban	GoSL	Budget	-	1,000	-	4,847	-	5,861
13	Rehabilitation, Expansion and Equipment of District Hospitals	Ongoing	Nationwide	GoSL	Budget	-	1,000	-	969	-	1,172
14	Establishment of National Public Health Agency	Ongoing	Nationwide	GoSL	Budget	-	200	-	194	-	234
15	Adolescent Sexual Reproductive Health Programme (School Health)	Ongoing	Nationwide	GoSL	Budget	-	200	-	194	-	234
16	Support to National Emergency Medical Services (NEMS) - Ambulance Services	New	Nationwide	GoSL	Budget	-	5,000	-	4,847	-	5,861
17	Rehabilitation and Expansion of PHUs	New	Nationwide	GoSL	Budget	-	5,000	-	4,847	-	5,861
407	<b>Ministry of Labour and Social Security (MoLSS)</b>						<b>900</b>		<b>872</b>		<b>960</b>
	Institutional Capacity Building Project	Ongoing	Nationwide	GoSL	Budget	-	500	-	485	-	533
	Strengthening Labour Market Information Systems and Manpower Planning	New	Nationwide	GoSL	Budget	-	400	-	388	-	427
308	<b>National Commission for Social Action (NaCSA)</b>					<b>83,100</b>	<b>9,700</b>	<b>74,820</b>	<b>9,403</b>	<b>99,720</b>	<b>11,371</b>
3	Pro Poor Growth for Peace Consolidation (GPC)	Ongoing	Nationwide	KfW/GoSL	Loan/Budget	29,050	200	19,920	194	34,860	234
1	Sierra Leone Community Driven Development Project (SLCDD) 2	Ongoing	Nationwide	IDB/GoSL	Loan/Budget	25,000	1,500	30,000	1,454	30,000	1,758
2	Sierra Leone Social Safety Net Project	Ongoing	Nationwide	IDA/GoSL	IDA/Budget	29,050	3,000	24,900	2,908	34,860	3,517
6	Rehabilitation/Construction of Community Facilities	Ongoing	Nationwide	GoSL	Budget	-	5,000	-	4,847	-	5,861
306	<b>Ministry of Lands, Country Planning and the Environment MoLCP&amp;E)</b>					<b>2,000</b>	<b>1,000</b>	<b>-</b>	<b>969</b>	<b>-</b>	<b>1,066</b>
1	National Land Policy and Legal Reform Project	Ongoing	Nationwide	GoSL	Grant/Budget	2,000	1,000	-	969	-	1,066
						<b>175,597</b>	<b>136,800</b>	<b>303,738</b>	<b>137,718</b>	<b>195,787</b>	<b>163,160</b>
<b>Cluster Two: Diversifying the Economy and Promoting Growth</b>						<b>73,000</b>	<b>111,800</b>	<b>172,574</b>	<b>113,482</b>	<b>87,600</b>	<b>133,855</b>
401	<b>Ministry of Agriculture and Food Security</b>					<b>45,000</b>	<b>1,000</b>	<b>49,800</b>	<b>969</b>	<b>54,000</b>	<b>1,172</b>
1	Smallholder Commercialisation and Agribusiness Development Project (SCADeP)	Ongoing	Nationwide	IDA/DFID/GoSL	Loan/Budget	45,000	1,000	49,800	969	54,000	1,172
2	Palm Oil Production Project in Sierra Leone in the Framework of Capacity Building (POPSLCB)	Ongoing	Bonthe	IDB/GoSL	Loan/Budget	5,000	2,000	14,940	1,939	6,000	2,344
3	Rural Finance and Community Improvement Project Phase 11	Ongoing	Nationwide	IFAD/GoSL	Loan/Grant/Budget	15,000	1,000	14,400	969	18,000	1,172
4	Agriculture Value Chain Development	Ongoing	Nationwide	IFAD/GoSL	Loan/Grant/Budget	2,500	1,000	30,984	969	3,000	1,172
5	Regional Rice Value Chain Development	Ongoing	Nationwide	IDB/GoSL	Loan/Budget	5,000	1,000	60,624	969	6,000	1,172
6	Sierra Leone Agribusiness and Rice Value Chain Support	Ongoing	Nationwide	AfDB/GoSL	Grant/Budget	500	1,000	1,826	969	600	1,172
7	West African Food System Resilience Project	Ongoing	Nationwide	IDA/GoSL	Grant/Budget	-	1,000	-	-	-	-
7	Support to Chiefdom Youth Farms	Ongoing	Nationwide	GoSL	Budget	-	28,800	-	33,989	-	37,733
8	Livestock Development Project	Ongoing	Koinadugu	GoSL	Budget	-	4,000	-	3,878	-	4,689
9	Tree Crops Development Project	Ongoing	Nationwide	GoSL	Budget	-	3,000	-	2,908	-	3,517
10	Onion Production Project	New	Nationwide	GoSL	Budget	-	10,000	-	9,694	-	11,722
11	Strengthening Extension Services to Farmers and Agricultural Management Information System	New	Nationwide	GoSL	Budget	-	3,000	-	2,908	-	3,517
12	Input System: E-Vouchers for Rice Production (Seeds, Fertilizers and Tractor Services)	New	Nationwide	GoSL	Budget	-	55,000	-	53,318	-	64,472
402	<b>Ministry of Fisheries and Marine Resources (MoFMR)</b>					<b>88,897</b>	<b>15,900</b>	<b>91,564</b>	<b>15,414</b>	<b>91,747</b>	<b>18,638</b>
1	Construction of Fish Harbour	New	Nationwide	PRC/GoSL	Grant/Budget	88,897	500	91,564	485	91,747	586
2	Rehabilitation and Development of Fishing Infrastructure	Ongoing	Nationwide	GoSL	Budget	-	500	-	485	-	586

**ANNEX 4–SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2021-2023**

**In Millions of Leones**

MDA Code	National Development Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY 2021 Budget		FY 2022 Indicative		FY 2023 Indicative	
						Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
3	Support to Artisanal Fisheries	Ongoing	Nationwide	GoSL	Budget	-	7,000	6,786	8,206	-	-
4	Support to Women in Fishery	Ongoing	Nationwide	GoSL	Budget	-	200	194	234	-	-
5	Strengthening Inland Fisheries and Aquaculture Production	Ongoing	Nationwide	GoSL	Budget	-	100	97	117	-	-
6	Fish Stock Assessment, Policy and Management Planning	Ongoing	Nationwide	GoSL	Budget	-	150	145	176	-	-
7	Enhancing Monitoring Control and Surveillance Systems	Ongoing	Nationwide	GoSL	Budget	-	7,000	6,786	8,206	-	-
8	Improving Quality and Safety Standards for Fishery Products	Ongoing	Nationwide	GoSL	Budget	-	300	291	352	-	-
9	Institutional Capacity Building	Ongoing	Nationwide	GoSL	Budget	-	150	145	176	-	-
303	<b>Ministry of Tourism and Cultural Affairs (MoTCA)</b>						<b>1,400</b>	<b>1,357</b>	<b>1,641</b>		
1	Promotion and Reactivation of Domestic Tourism in Coastal Areas	ongoing	Nationwide	GoSL	Budget	-	500	485	586	-	-
2	Development of Tourism Facilities in Prime Ecotourism Sites	ongoing	Nationwide	GoSL	Budget	-	200	194	234	-	-
3	Feasibility Studies for the Establishment/Construction of National Gallery and Performing Art Centres	New	Nationwide	GoSL	Budget	-	300	291	352	-	-
4	Support for Capacity Building	ongoing	Nationwide	GoSL	Budget	-	400	388	469	-	-
405	<b>National Tourist Board (NTB)</b>						<b>10,200</b>	<b>2,424</b>	<b>2,931</b>		
1	Sustainable Tourism Development and Promotion Project (STDPP)	Ongoing	Nationwide	EIF/GoSL	Grant/Budget	5,000	1,100	1,066	6,000	1,289	
2	Adapting Climate Change Induced Coastal Risk Management	ongoing	Nationwide	UNDP/GoSL	Grant/Budget	5,200	400	388	6,240	469	
3	Sustainable Ecotourism Development Project	Ongoing	Nationwide	GoSL	Budget	-	500	485	586	-	-
4	Construction of Five Tourist Information Offices (TIOs)	ongoing	Nationwide	GoSL	Budget	-	500	485	586	-	-
405	<b>Monument and Relics Commission (MRC)</b>						<b>3,500</b>	<b>5,041</b>	<b>6,096</b>		
1	Comprehensive Preservation and Development of Bunce Island	Ongoing	Port Loko	USAFCP/GoSL	Grant	3,500	2,200	2,133	4,200	2,579	
2	Development of the Physical Infrastructure of the Cultural Heritage Sector	Ongoing	Nationwide	GoSL	Budget	-	1,000	969	1,172	-	-
3	Construction of an Ethnographic Museum and Heritage Resource Centre in Bonthe	Ongoing	Bonthe	GoSL	Budget	-	1,000	969	1,172	-	-
4	Restoration of Old FBC Phase II	Ongoing	Nationwide	GoSL	Budget	-	1,000	969	1,172	-	-
<b>Cluster Three: Infrastructure and Economic Competitiveness</b>						<b>784,958</b>	<b>517,602</b>	<b>501,777</b>	<b>909,320</b>	<b>594,117</b>	
406	<b>Ministry of Energy (MoE)</b>					<b>324,744</b>	<b>45,500</b>	<b>44,109</b>	<b>583,110</b>	<b>53,336</b>	
1	Energy Sector Utility Reform Project (ESURP)	ongoing	Nationwide	IDA/GoSL	Grant	40,000	500	27,500	485	52,250	586
2	West African Power Pool Project (WAPP)	Ongoing	Nationwide	IDA/AFDB/GOSL	Loan /Budget	60,000	500	38,500	485	73,150	586
3	Rural Electrification Project - CLSG (Serving Communities along the Transmission Line)	Ongoing	Nationwide	AFDB/GoSL	Grant/Budget	65,707	1,000	38,500	969	73,150	1,172
4	Rehabilitation and Extension of Bo-Kenema Distribution System	Ongoing	Bo, Kenema	AFDB/DFID/GoSL	Grant/Loan/Budget	39,037	2,000	59,400	1,939	112,860	2,344
5	Supply and Installation of 225KV Double Circuit Transmission Line from Bumbuna II to Waterloo	Ongoing	Nationwide	India Exim/GoSL	Loan/Budget	85,000	500	82,500	485	156,750	586
6	Electrification of 7 (Seven) District Towns	Ongoing	Nationwide	GoSL	Budget	-	25,000	990	24,236	-	29,305
7	Rehabilitation of Goma - Dodo Hydro Dam	New	South	GoSL	Budget	-	8,000	-	7,755	-	9,378
8	Rehabilitation of EGTC Plants	New	Nationwide	GoSL	Budget	-	5,000	-	4,847	-	5,861
9	Installation of Solar Street Lights	New	Nationwide	GoSL	Budget	35,000	3,000	60,500	2,908	114,950	3,517
319	<b>Ministry of Environment</b>						<b>6,000</b>	<b>5,817</b>	<b>7,033</b>		
1	Institutional Capacity Building	New	Nationwide	GoSL	Budget	-	3,000	2,908	3,517	-	-
2	Rehabilitation and Alternative Livelihood for Degraded Communities	New	Nationwide	GoSL	Budget	-	3,000	2,908	3,517	-	-

**ANNEX 4-SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2021-2023**

**In Millions of Leones**

MDA Code	National Development Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY 2021 Budget		FY 2022 Indicative		FY 2023 Indicative	
						Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
319	<b>Ministry of Environment (Forestry Division)</b>										
1	National Tree Planting	Ongoing	Western Area	GoSL	Budget	-	10,000	-	9,694	-	11,722
410	<b>National Protected Area Authority</b>										
1	REDD Plus and Capacity Building Project	Ongoing	Nationwide	GoSL	Budget	-	1,500	-	1,454	-	1,758
2	Sierra Leone Sustainable Protected Areas Management and Livelihoods Project	Ongoing	Nationwide	GoSL	Budget	-	1,000	-	969	-	586
417	<b>Nuclear Safety and Radiation Protection Authority</b>										
1	Construction of a Central Radioactive Waste Management Facility	New	Western Area	GoSL	Budget	-	1,000	-	969	-	1,172
414	<b>Ministry of Water Resources (MoWR)</b>										
1	Feasibility Studies for Water Supply Facilities (Lungi, Port Loko and Koidu New Sembahun and Environs)	Ongoing	Western Area	GoSL	Budget	-	7,000	-	6,786	-	8,206
2	Establishment of three (3) Water Quality Laboratories	Ongoing	Nationwide	GoSL	Budget	3,000	3,000	2,908	2,908	3,517	3,517
3	Institutional Support for Capacity Building	Ongoing	Western Area	GoSL	Budget	1,000	1,000	969	969	1,172	1,172
414	<b>Sierra Leone Water Company (SALWACO)</b>										
1	Three (3) Towns - Bo, Kenema and Makeni - Water Supply System Project Phase II	Ongoing	Bo, Kenema, Bombali	AfDB/GoSL	Loan/Budget	122,500	67,500	107,188	65,436	85,055	79,125
2	Rural Water Supply and Sanitation Project	Ongoing	Nationwide	AfDB/GoSL	Loan/Budget	2,500	5,000	2,750	4,847	5,225	5,861
3	Construction of 100 Solar Powered Boreholes	Ongoing	Nationwide	Saudi/GoSL	Grant	25,000	1,000	22,016	969	41,830	1,172
4	Four (4) Towns Water Supply Project (Mongor, Matru, Njala and Daru)	Ongoing	Nationwide	Indian Exim bank/GoSL	Loan/Budget	41,000	500	20,000	485	38,000	586
5	Construction of 45 Industrial Boreholes (Urban Wash Supply)	Ongoing	Nationwide	GoSL	Budget	54,000	1,000	62,422	969	-	1,172
6	Completion of Construction of Water Supply Facilities in Six (6) District Capitals	Ongoing	Nationwide	GoSL	Budget	4,000	4,000	3,878	3,878	-	4,689
7	Construction of Water Supply System in Bonthe Municipal	Ongoing	Nationwide	GoSL	Budget	-	50,000	-	48,471	-	58,611
8	Installation of Water Meters and Provision of Laboratory Equipments	Ongoing	Bonthe City	GoSL	Budget	-	5,000	-	4,847	-	5,861
414	<b>National Water Resources Management Agency (NWRMA)</b>										
1	Construction of 10 Hydrological Monitoring Network and 25 Ground Water Monitoring Stations	Ongoing	Nationwide	GoSL	Budget	-	3,500	-	3,393	-	4,103
2	Installation of Bulk Flow Water Meters	New	Nationwide	GoSL	Budget	1,000	1,000	969	969	1,172	1,172
3	Sierra Leone Hydrological Mapping of Ground Water Resources	New	Nationwide	GoSL	Budget	1,000	1,000	969	969	1,172	1,172
414	<b>Guma Valley Water Company (GVWC)</b>										
1	Freetown WASH and Aquatic Revamping Project	Ongoing	Western Area	Kuwaiti Fund/ADB	Loan/GoSL	63,500	35,662	53,500	34,572	101,650	41,804
2	Freetown Water Supply Rehabilitation Project	Ongoing	Western Area	DfID/GoSL	Grant/Budget	1,500	2,000	1,500	1,939	2,850	2,344
3	Water Sector Reform Project	Ongoing	Western Area	AfDB/GoSL	Loan/Budget	22,000	100	20,000	97	38,000	117
4	Freetown Emergency Recovery Project	Ongoing	Western Area	IDA/GoSL	Grant/Budget	25,000	200	16,000	194	30,400	234
5	Freetown Water Supply and Sanitation Master Plan	Ongoing	Western Area	IDA/GoSL	Grant/Budget	5,000	250	5,000	242	9,500	293
6	Extension of the Distribution Pipe Network by 20 kilometres	Ongoing	Western Area	AfDB/GoSL	Grant/GoSL	10,000	200	8,000	194	15,200	234
7	Emergency Water Supply Project in Western Area	New	Western Area	GoSL	Budget	-	10,000	1,500	9,694	2,850	11,722
8	Restoring Water Supply at IMAT and Hill Station Communities	Ongoing	Western Area	GoSL	Budget	-	12,000	11,633	11,633	14,067	14,067
404	<b>Ministry of Transport and Aviation (MoTA)</b>										
1	Integrated and Resilient Urban Mobility Project (IRUMP)	New	Western Area	IDA/GoSL	Budget	5,000	5,000	-	4,847	-	4,689
2	Institutional Support for Capacity Building	Ongoing	Nationwide	GoSL	Budget	2,000	2,000	1,939	1,939	2,344	2,344
3	Improving Kissy-Targrin Ferry Transportation	Ongoing	Western Area	GoSL	Budget	2,000	2,000	1,939	1,939	2,344	2,344

**ANNEX 4-SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2021-2023**

**In Millions of Leones**

MDA Code	National Development Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY 2021 Budget		FY 2022 Indicative		FY 2023 Indicative	
						Foreign	Domestic	Foreign	Domestic	Domestic	Foreign
<b>408</b>	<b>Ministry of Works and Public Assets (MoWPA)</b>										
	Rehabilitation of Existing Presidential Lodge	New	Nationwide	GoSL	Budget	-	<b>12,940</b>	-	<b>12,544</b>	-	<b>15,169</b>
	Rehabilitation of Government Administrative Buildings	Ongoing	Western Area	GoSL	Budget	5,000	5,000	4,847	5,861	5,861	5,861
	Rehabilitation of Government Residential Quarters	Ongoing	Western Area	GoSL	Budget	1,000	1,000	969	6,447	6,447	6,447
	Demolition of Multi-Storey Building (former UN Building) at Siaka Steven Street	Ongoing	Western Area	GoSL	Budget	1,000	1,000	969	1,172	1,172	1,172
	Feasibility Studies New	Nationwide	GoSL	Budget		220	213	969	1,172	1,172	1,172
	Feasibility Study for the Construction of Additional Presidential Lodge in District Capitals	New	Nationwide	GoSL	Budget		220	213	258	258	258
<b>408</b>	<b>Sierra Leone Roads Authority (SLRA)</b>										
1	Reconstruction of Bo-Bandajuma Road	Ongoing	Bo, Bandajuma	ABD/OFID/GoSL	Loan/Budget	73,270	<b>270,000</b>	<b>261,745</b>	<b>139,505</b>	<b>139,505</b>	<b>305,045</b>
2	Reconstruction of Pendembu - Kailahun Road	Ongoing	Kenema, Kailahun	IDB/KFAED/Saudi Fund/GoSL	Loan/Budget	-	3,000	2,908	-	-	3,517
3	Reconstruction of Bandajuma - MRU Bridge	Ongoing	Pujehun	EU/GoSL	Loan/Budget	63,444	3,000	2,908	15,000	28,500	3,517
4	Reconstruction of Moyamba - Moyamba Junction and the 3 Bridges in Magbele, Mabang and Kpangbama	Ongoing	Pujehun, Moyamba and Port Loko	EU/GoSL	Loan/Budget	72,500	1,000	969	2,500	4,750	1,172
5	Construction of Hill Side By Pass Road Phase II	Ongoing	Western Area	KF/GoSL	Loan/Budget	-	8,500	8,240	-	-	9,964
6	Reconstruction of Tokeh-Lumely (Peninsular) Road	Ongoing	Western Area	KF/GoSL	Loan/Budget	60,000	8,500	8,240	95,000	62,555	9,964
7	Rehabilitation of Limkokwing University - Regent Road Project	Ongoing	Western Area	PRC/GoSL	Grant/Budget	-	1,000	969	969	1,172	1,172
8	Reconstruction of Tikonko - Kpetema Road	New	South	IsBD/GoSL	Loan/Budget	1,000	1,000	969	1,172	1,172	1,172
9	Reconstruction of Kpetema - Mattru Jong	New	South	BADEA/GoSL	Loan/Budget	1,000	1,000	969	1,172	1,172	1,172
10	Completion of Bo - Tikonko Road	Ongoing	South	GoSL	Budget	10,000	10,000	9,694	11,722	11,722	11,722
11	Completion of Tangrin - Lungi - ConaKry Dee Road	Ongoing	Bombali/Karene	GoSL	Budget	10,000	10,000	9,694	11,722	11,722	11,722
12	Completion of Bandajuma-Pujehun-Gbondappi	Ongoing	South	GoSL	Budget	10,000	10,000	9,694	11,722	11,722	11,722
13	Spots Improvement and Regravelling of Trunk Roads	Ongoing	Nationwide	GoSL	Budget	14,000	14,000	13,572	16,411	16,411	16,411
14	Completion of Township Roads	Ongoing	Nationwide	GoSL	Budget	150,000	150,000	145,414	164,379	164,379	164,379
15	Reconstruction of Major Culverts (Mile 1 in Kabala, Kabala Krubula Road and Baiima Songa Culvert)	New	Nationwide	GoSL	Budget	10,000	10,000	9,694	11,722	11,722	11,722
16	Construction of 400m Embankment and 40m bridge and 2 No Relief Box Culverts along Molakika- Ghongboma Streett in Bonthe Island	New	Nationwide	GoSL	Budget	4,000	4,000	3,878	4,689	4,689	4,689
18	Rehabilitation and Reconstruction of Critical Bridges in Freetown	New	Western Area	GoSL	Budget	30,000	30,000	29,083	35,167	35,167	35,167
19	Feasibility Studies and Engineering Design for the Construction of Major Roads	Ongoing	Nationwide	GoSL	Budget	4,000	4,000	3,878	4,689	4,689	4,689
<b>409</b>	<b>Ministry of Trade and Industry</b>										
1	Preparatory Activities Towards the Establishment of Special Economic Zones	New	Nationwide	IDB/GoSL	Budget	-	1,000	969	-	-	1,172
2	Preparatory Activities Towards the Re-establishment of the Koindu Market	New	Nationwide	GoSL	Budget	500	500	485	586	586	586
3	Institutional Support for Capacity Building	Ongoing	Nationwide	GoSL	Budget	500	500	485	586	586	586
<b>409</b>	<b>Ministry of Trade and Industry</b>										
2	Support to Micro-Small and Medium Enterprises (Munafa Fund)	New	Nationwide	GoSL	Budget	-	<b>50,000</b>	<b>48,471</b>	-	-	<b>58,611</b>
	<b>Small and Medium Enterprises Development Agency</b>										
	Support to Micro-Small and Medium Enterprises (Munafa Fund)	New	Nationwide	GoSL	Budget	-	<b>50,000</b>	<b>48,471</b>	-	-	<b>58,611</b>

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**In Millions of Leones**

MDA Code	National Development Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY 2021 Budget		FY 2022 Indicative		FY 2023 Indicative	
						Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
<b>Cluster Four: Governance and Accountability for Results</b>											
128	<b>Ministry of Foreign Affairs and International Cooperation (MoFAIC)</b>					2,500	74,450	9,000	72,174	17,100	90,335
	Rehabilitation of Foreign Missions					-	10,000	-	9,694	-	14,785
124	<b>Attorney General and Ministry of Justice (AG&amp;MoJ)</b>					-	10,000	-	9,694	-	14,785
118	Feasibility Study for the Construction of Justice Sector Complex	New	Western Area	GoSL	Budget	-	200	-	194	-	234
	<b>Judiciary</b>										234
	Institutional Support for Capacity Building	New	Nationwide	GoSL	Budget	-	400	-	388	-	469
124	<b>Law Officers Department (LOD)</b>										469
	Institutional Support for Capacity Building	Ongoing	Western Area	GoSL	Budget	-	500	-	485	-	586
124	<b>Office of the Administrator and Registrar General (OARG)</b>										586
	Institutional Support for Capacity Building	Ongoing	Nationwide	GoSL	Budget	-	500	-	485	-	586
133	<b>Ministry of Information and Communications (MoIC)</b>										586
1	National Fibre Optic Backbone Phase II	Ongoing	Nationwide	China Exim/GoSL	Loan/Budget	-	12,500	-	12,118	-	14,653
2	West Africa Regional Communications Infrastructural Programme	Ongoing	Nationwide	IDA/GoSL	Loan/Budget	3,000	3,000		2,908		3,517
3	Government Integrated Messaging System (GIMS)	Ongoing	Nationwide	GoSL	Budget	1,000	1,000		969		1,172
5	Operationalization and Expansion of eGovernment Platform	Ongoing	Nationwide	GoSL	Budget	3,000	3,000		2,908		3,517
4	Support to Community Radio Stations	Ongoing	Nationwide	GoSL	Budget	2,500	2,500		2,424		2,931
205	<b>Ministry of Internal Affairs (MoIA)</b>										2,931
1	Strengthening Border Security	New	Nationwide	GoSL	Budget	-	5,500	-	5,332	-	6,447
2	Preparatory Works for the Relocation of Sierra Leone Correctional Services	Ongoing	Nationwide	GoSL	Budget	2,000	2,000		1,939		2,344
3	Safe City Project	New	Nationwide	GoSL	Budget	2,000	2,000		1,939		2,344
4	Institutional Support for Capacity Building	New	Nationwide	GoSL	Budget	1,000	1,000		969		1,172
203	<b>National Civil Registration Authority (NCRA)</b>										586
1	Rehabilitation of National Civil Registration Authority New Complex	Ongoing	Western Area	EU/GoSL	Grant/Budget	2,500	12,000	9,000	11,633	17,100	14,067
2	Integrated Civil Registration and Vital Statistics and ID Management System o/w Exhibition and Update of the Civil Register	Ongoing	Nationwide	GoSL	Budget	2,500	2,000	9,000	1,939	17,100	2,344
	Printing and Distribution of ECOWAS/ICAO Compliant Multi-purpose ID Cards and other Certificates	Ongoing	Nationwide	GoSL	Budget	-	10,000	-	9,694	-	11,722
107	<b>Ministry of Local Government (MoLG)</b>										5,861
1	Rehabilitation/Reconstruction of Court Barrays	Ongoing	Nationwide	GoSL	Budget	-	4,500	-	4,362	-	5,275
2	Develop and Strengthening Chiefdom Level Planning and Administration	New	Nationwide	GoSL	Budget	2,000	2,000		1,939		2,344
3	Institutional Support for Capacity Building	Ongoing	Nationwide	GoSL	Budget	1,000	1,000		969		1,172
117	<b>Cabinet Secretariat and Head of the Civil Services (CS&amp;HOCS)</b>										1,758
	Establishment of Wages and Compensation Commission	Ongoing	Nationwide	GoSL	Budget	-	550	-	533	-	645
206	<b>Sierra Leone Police (SLP)</b>										645
1	Rehabilitation and Construction of Police Stations and Facilities	Ongoing	Nationwide	GoSL	Budget	-	5,000	-	4,847	-	5,861
201	<b>Ministry of Defence (MoD)</b>										5,861
1	Rehabilitation and Construction of Military Barracks and Facilities	Ongoing	Nationwide	GoSL	Budget	-	6,300	-	6,107	-	7,385
							6,300		6,107		7,385

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MDA Code	National Development Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY 2021 Budget		FY 2022 Indicative		FY 2023 Indicative	
						Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
209	<b>Central Intelligence and Security Unit (CISU)</b>					-	2,000	-	1,939	-	2,344
1	Procurement of Specialized Surveillance Equipment	Ongoing	Nationwide	GoSL	Budget	-	2,000	-	1,939	-	2,344
110	<b>Anti Corruption Commission (ACC)</b>					-	4,500	-	4,362	-	5,275
1	Construction of Anti-Corruption Building	Ongoing	Western Area	GoSL	Budget	-	4,500	-	4,362	-	5,275
1	Sierra Leone Insurance omission	Ongoing	Western Area	GoSL	Budget	-	2,500	-	2,424	-	2,931
1	Construction of SLICOM Building	Ongoing	Western Area	GoSL	Budget	-	2,500	-	2,424	-	2,931
121	<b>Audit Service Sierra Leone (ASSL)</b>					-	4,500	-	4,362	-	5,275
1	Construction of ASSL Headquarters	Ongoing	Western Area	GoSL	Budget	-	4,500	-	4,362	-	5,275
134	<b>National Elections Commission (NEC)</b>					-	3,000	-	2,908	-	3,517
1	Rehabilitation and Construction of Administrative Buildings	Ongoing	Nationwide	GoSL	Budget	-	3,000	-	2,908	-	3,517
	<b>Cluster Five: Empowering Women, Children, and Persons with Disability</b>					5,882	10,500	-	10,179	-	12,308
305	<b>Ministry of Social Welfare</b>					1,000	4,000	-	3,878	-	4,689
1	Post Ebola Recovery Social Investment Fund (PERSIF)	Ongoing	Nationwide	AfDB/GoSL	Loan/Budget	1,000	500	-	485	-	586
2	Livelihood Support for Persons Living with Disability	New	Nationwide	GoSL	Budget	-	1,500	-	1,454	-	1,758
3	Rehabilitation of Approved Schools and Remand Homes	Ongoing	Nationwide	GoSL	Budget	-	1,500	-	1,454	-	1,758
4	Institutional Support for Capacity Building	New	Nationwide	GoSL	Budget	-	500	-	485	-	586
319	<b>Ministry of Gender and Children Affairs</b>					4,882	6,500	-	6,301	-	7,619
1	Women's Economic Empowerment Fund	Ongoing	Nationwide	AfDB/GoSL	Grant/Budget	4,882	5,000	-	4,847	-	5,861
2	National Intervention to Prevent and Respond to Sexual Gender Based Violence	Ongoing	Nationwide	GoSL	Budget	-	1,000	-	969	-	1,172
3	Rehabilitation and Reintegration of Street Children	New	Nationwide	GoSL	Budget	-	500	-	485	-	586
	<b>Cluster Six: Youth Employment, Sports, and Migration</b>					35,000	29,000	-	28,113	-	33,994
310	<b>Ministry of Youth Affairs (MoYA)</b>					-	24,000	-	23,266	-	28,133
1	Youth Economic Empowerment Fund	Ongoing	Nationwide	GoSL	Budget	-	5,000	-	4,847	-	5,861
2	Social Mobilisation for the Establishment of Chiefdom Youth Farms	Ongoing	Nationwide	GoSL	Budget	-	1,000	-	969	-	1,172
3	Support to Youth in Agro-processing	New	Nationwide	GoSL	Budget	-	5,000	-	4,847	-	5,861
4	Support to Youth in Fisheries	Ongoing	Nationwide	GoSL	Budget	-	2,000	-	1,939	-	2,344
5	Support to Youth in Car Wash	Ongoing	Nationwide	GoSL	Budget	-	8,000	-	7,755	-	9,378
6	Adolescent Sexual Reproductive Health Programme for Youth	New	Nationwide	GoSL	Budget	-	1,000	-	969	-	1,172
7	Development of National Apprenticeship Policy and Strategy	New	Nationwide	GoSL	Budget	-	1,000	-	969	-	1,172
8	Institutional Support for Capacity Building	New	Nationwide	GoSL	Budget	-	1,000	-	969	-	1,172
310	<b>National Youth Commission</b>					35,000	3,000	-	2,908	-	3,517
1	Youth Entrepreneurship and Employment Project	Ongoing	Nationwide	AfDB/GoSL	Loan/Budget	15,000	2,000	-	1,939	-	2,344
2	Promote Youth and Ecotourism	New	Nationwide	UNDP/GoSL	Grant/Budget	10,000	1,000	-	969	-	1,172
313	<b>National Youth Services</b>					-	2,000	-	1,939	-	2,344
1	Graduate Service Programme	Ongoing	Nationwide	GoSL	Budget	-	2,000	-	1,939	-	2,344

**Cluster Seven: Addressing Vulnerabilities and Building Resilience**

Not Applicable

**ANNEX 4–SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2021-2023**

**In Millions of Leones**

MDA Code	National Development Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY 2021 Budget		FY 2022 Indicative		FY 2023 Indicative	
						Foreign	Domestic	Foreign	Domestic	Domestic	Foreign
<b>Cluster Eight: Means of Implementation</b>											
127	<b>Ministry of Planning and Economic Development (MoPED)</b>										
1	Strengthening District and National Level Planning	Ongoing	Nationwide	GoSL	Budget	-	8,500	3,818	68,431	4,802	81,743
2	Project Preparatory Facility (PPF)	Ongoing	Nationwide	GoSL	Budget		2,500	-	8,240	-	9,964
3	Strengthening District Development Coordination	New	Nationwide	GoSL	Budget		1,200		1,163		2,931
4	Mid-Term Review of the Medium Term National Development Plan (2019 - 2023)	New	Nationwide	GoSL	Budget		1,200		1,163		1,407
5	Development of Web-based Project Mapping and Information System for the Public Investment Programme (PIP) and NGO Activities	New	Nationwide	GoSL	Budget		1,200		1,163		1,407
6	Institutional Support for Capacity Building	New	Nationwide	GoSL	Budget		1,200		1,163		1,407
110	<b>Office of the Secretary to the President</b>										
	<b>National Monitoring and Evaluation Department</b>										
1	Monitoring and Evaluation on MTNDP, Project, Programme and Policies	New	Nationwide	GoSL	Budget		2,000		1,939		2,344
2	Special Studies, Baselines and Evaluation	New	Nationwide	GoSL	Budget		2,000		1,939		2,344
3	Organizational Systems Development and Capacity Building	New	Nationwide	GoSL	Budget		4,280		4,149		5,017
127	<b>National Council for Civil Education and Development</b>										
1	Strengthening Community Civil Engagement	Ongoing	Nationwide	GoSL	Budget		3,000		2,908		3,517
138	<b>Statistics Sierra Leone (Stat SL)</b>										
1	Surveys Ongoing	FAO/GoSL	Grant/GoSL	GoSL	2,000	4,365	3,000	3,818	2,908	4,802	3,517
2	Mid Term Population and Housing Census	New	Nationwide	GoSL	Grant/Budget	1,740	1,000	1,276	969	1,914	2,344
129	<b>Ministry of Finance (MoF)</b>										
1	Sierra Leone Economic Diversification Project	Ongoing	Nationwide	IDA/GoSL	Grant/Budget	614	5,500	-	5,332	-	6,447
2	Financial Inclusion Project	Ongoing	Nationwide	IDA/GoSL	Grant/Budget	614	500	-	485	-	586
3	Support to Public Financial Management Improvement and Consolidated Project (PFMICP)	Ongoing	Nationwide	IDA/GoSL	Budget		500		485		586
4	Sierra Leone Urban Resilient Project	Ongoing	Nationwide				500		485		586
5	Accountable Governance for Basic Service Delivery	Ongoing	Nationwide	IDA/GoSL	Grant/Budget		500		485		586
6	Support to Medium Term Expenditure Framework (MTEF)	Ongoing	Nationwide	GoSL	Budget		3,000		2,908		3,517
701	<b>Transfers to Local Councils</b>										
1	Local Government Development Grants	Ongoing	Nationwide	GoSL	Budget		39,500		41,016		48,593
2	Examination Fees for NPSE	Ongoing	Nationwide	GoSL	Budget		8,400		8,143		9,847
3	Examination Fees for BECE	Ongoing	Nationwide	GoSL	Budget		16,100		18,331		21,163
<b>GRAND TOTAL</b>						<b>1,850,121</b>	<b>1,181,369</b>	<b>2,060,017</b>	<b>1,265,983</b>	<b>2,292,658</b>	<b>1,475,792</b>



**ANNEX 5a--ALLOCATIONS TO EDUCATION FY 2021-2023**

**In Millions of Leones**

Particulars	FY 2021 Budget	FY 2022 Indicative	FY 2023 Indicative
Wages and Salaries	3,510,274	3,664,805	3,883,000
Non-Salary, Non-Interest, Recurrent Expenditures	2,462,279	2,647,810	2,986,154
Domestic Capital	1,181,369	1,265,983	1,475,792
<b>Total Government Discretionary Budget</b>	<b>7,153,922</b>	<b>7,578,597</b>	<b>8,344,946</b>
<b>Education Sector Programmes</b>			
Salaries for Teachers	738,633	751,002	795,715
Salaries for Teaching Service Commission Staffs	11,359	13,859	14,551
Salaries for Tertiary Education Institutions	249,564	261,068	276,612
Recurrent Expenditure for Basic Education	30,285	36,948	55,421
Recurrent Expenditure for Technical and Higher Education	152,375	185,898	278,846
Grants for Devolved Education Services to Local Councils	11,609	14,162	21,244
Recurrent Expenditure for Teaching Service Commission	2,656	3,241	4,861
Recurrent Expenditure for Teaching Hospitals Complex	2,000	2,440	3,660
Domestic Capital budget allocation to Education	349,237	426,069	553,890
<b>Total Allocations to Education Sector</b>	<b>1,547,719</b>	<b>1,694,687</b>	<b>2,004,801</b>

**% Government Budgetary Allocations to the Education Sector**

**22%**

**22%**

**24%**

**ANNEX 5b-ALLOCATIONS TO HEALTH FY 2021-2023**

**In Millions of Leones**

Particulars	FY 2021 Budget	FY 2022 Indicative	FY 2023 Indicative
Wages and Salaries	3,510,274	3,664,805	3,883,000
Non-Salary, Non-Interest, Recurrent Expenditures	2,462,279	2,647,810	2,986,154
Domestic Capital	1,181,369	1,265,983	1,475,792
<b>Total Government Discretionary Budget</b>	<b>7,153,922</b>	<b>7,578,597</b>	<b>8,344,946</b>
<b>Health Sector Programmes</b>			
Salaries for Health Workers	446,050	467,821	278,241
Salaries for National Medical Supplies Agency	5,406	8,109	13,786
Recurrent Expenditure for Post Graduate College of Health Specialists	7,500	11,250	19,125
Salaries for Health Service Commission	2,039	3,058	5,198
Salaries for National HIV & AIDS Commission	6,771	10,157	17,267
Salaries for Pharmacy Board Services	2,978	4,468	7,595
Grants for Devolved Health Services to Local Councils	84,287	126,431	214,932
Recurrent Expenditure for Health	55,782	83,673	142,245
Recurrent Expenditure for Teaching Hospitals Complex	2,000	3,000	5,100
Domestic Capital budget allocation to Health	6,000	9,000	15,300
Recurrent Expenditure for Pharmacy Board Services	4,000	6,000	10,200
Recurrent Expenditure for National Medical Supplies Agency	64,781	97,171	165,192
Recurrent Expenditure for Health Service Commission	1,201	1,801	3,062
Recurrent Expenditure for National HIV & AIDS Commission	2,000	3,000	5,100
Recurrent Expenditure for Post Graduate College of Health Specialists	2,754	4,130	7,022
Recurrent Expenditure for Dental and Medical Board	628	943	1,602
Transfers to NaCOVERC	100,000	0	0
<b>Total Allocations to Health Sector</b>	<b>794,178</b>	<b>840,013</b>	<b>910,967</b>

**% Government Budgetary Allocations to the Health Sector**

**11%**

**11%**

**11%**

**ANNEX 5c-ALLOCATIONS TO AGRICULTURE FY 2021-2023**

**In Millions of Leones**

Particulars	FY 2021 Budget	FY 2022 Indicative	FY 2023 Indicative
Wages and Salaries	3,510,274	3,664,805	3,883,000
Non-Salary, Non-Interest, Recurrent Expenditures	2,462,279	2,647,810	2,986,154
Domestic Capital	1,181,369	1,265,983	1,475,791
<b>Total Government Discretionary Budget</b>	<b>7,153,922</b>	<b>7,578,598</b>	<b>8,344,945</b>
<b>Agriculture Sector Programmes</b>			
Salaries for Agriculture Workers	57,861	70,590	79,061
Salaries for Fisheries and Marine Workers	2,438	2,974	3,331
Salaries for National Protected Area Authority	55,192	67,335	75,415
Salaries for Sierra Leone Agricultural Research Institute	16,490	20,118	22,532
Salaries for Sierra Leone Seed Certification Agency	1,000	3,922	4,157
Salaries for National Fertilizer Regulatory Agency	1,000	3,180	3,370
Recurrent Expenditure for National Protected Area Authority	3,261	3,979	4,456
Recurrent Expenditure for Sierra Leone Agricultural Research Institute	3,700	4,514	5,056
Recurrent Expenditure for Sierra Leone Environment Protection Agency	24,833	30,297	33,932
Recurrent Expenditure for Agriculture Workers	31,529	38,465	43,081
Recurrent Expenditure for Fisheries and Marine Resources	14,631	17,849	19,991
Sierra Leone Seed Certification Agency	1,000	1,174	1,378
National Fertilizer Regulatory Agency	1,500	1,761	2,067
Domestic Capital Budget Allocation to Agriculture	175,000	119,493	141,122
o/w Input System: E-Vouchers for Rice Production (Seeds, Fertilizers and Tractor Services)	55,000	53,318	64,472
Domestic Capital Budget for Fisheries and Marine Resources	15,900	15,414	18,638
Establishment of Youth Farms	8,000	7,755	9,378
Grants for Devolved Agriculture and Fishing Services to Local Councils	9,290	11,334	12,694
<b>Total Allocations to Agriculture Sector</b>	<b>422,626</b>	<b>420,153</b>	<b>479,659</b>
<b>% Government Budgetary Allocations to the Agriculture Sector</b>	<b>6%</b>	<b>6%</b>	<b>6%</b>

**ANNEX 6 – PAYROLL BUDGET FOR FY 2020-2023**

**In Millions of Leones**

No.	Category	FY 2020 Estimate		FY 2021 Budget		FY 2022 Indicative		FY 2023 Indicative	
		Workforce	Amount	Workforce	Amount	Workforce	Amount	Workforce	Amount
1	Ministries, Departments and Agencies (MDAs) - Civil Service								
2	Health Workers	5,357	281,105	5,857	250,211	6,400	262,606	6,900	278,241
3	Subvented Agencies	12,515	362,915	13,515	446,050	12,575	467,821	12,575	495,674
4	Teachers	5,654	383,577	5,854	570,848	4,810	589,865	4,810	624,985
5	Consultants	35,500	710,558	36,500	719,633	39,619	751,002	39,619	795,715
6	Tertiary Institutions	515	109,384	550	125,614	460	130,123	460	137,870
7	<b>Security:</b>	3,194	210,893	3,494	241,564	3,321	261,068	3,321	276,612
	o/w Military	7,362	145,597	8,027	165,444	8,620	176,458	9,220	186,964
	Police	14,424	253,240	14,424	267,275	15,769	285,080	16,769	302,053
	Fire Force	372	9,383	450	8,413	382	8,891	482	9,421
	Correctional Services	2,051	35,813	2,150	38,182	2,344	40,657	2,494	43,078
	Other Security Agency (CISU & ONS)	252	14,188	252	23,630	241	25,138	341	26,634
8	Political Class	211	105,659	211	119,406	211	121,724	204	128,972
9	Judiciary	118	36,265	118	58,209	39	59,339	39	62,872
10	Foreign Missions		202,346		210,391		214,476		227,246
11	End of Service Benefits and Gratuity		196,256	1,796	133,522		136,115		144,219
12	Political Pensioners	39	127,701	39	10,970		11,183		11,848
13	Other Pensioners		94,659		61,200		62,388		66,103
	Effect of Minimum Wage Increase		272		0				
16	Extra NaSSIT Contribution (Old Employees & Military)		17,670		20,409		20,806		22,044
17	Local Governance (PCs, CFs, Mayors/CPs, Core Tech Staffs)	2,030	41,337	2,030	39,302	858	40,065	858	42,450
	<b>Total Wage Bill</b>	<b>89,594</b>	<b>3,338,817</b>	<b>95,267</b>	<b>3,510,274</b>	<b>95,649</b>	<b>3,664,805</b>	<b>98,092</b>	<b>3,883,000</b>
	<b>Nominal GDP</b>		<b>37,574,000</b>		47,641,000		<b>55,026,000</b>		<b>62,794,000</b>
	<b>Wage Bill % of GDP</b>		<b>8.9%</b>		<b>7.4%</b>		<b>6.7%</b>		<b>6.2%</b>

**ANNEX 7 -FINANCIAL PERFORMANCE OF STATE-OWNED ENTERPRISES, FY 2019-2023**

**In millions of Leones (Le'm)**

	<b>Actual 2019</b>	<b>Estimate 2020</b>	<b>Budget 2021</b>	<b>Indicative 2022</b>	<b>Indicative 2023</b>	<b>Comments</b>
<b>State-owned Enterprise</b>						
<b>1. Electricity Distribution and Supply Authority (EDSA)</b>						
Receipts	521,692	789,297	972,670	1,215,838	1,276,629	Loss making
Expenditure	523,825	803,725	1,207,683	1,328,525	1,354,154	
Net Profit (Loss)	(2,133)	(14,428)	(235,013)	(112,687)	(77,525)	
Central Government Transfer (Receipt)	98,507	175,344	270,000	200,000	200,000	
<b>2. Electricity Generation and Transmission Company (EGTC)</b>						
Receipts	132,559	640,234	761,209	343,400	377,740	Potential to make profit
Expenditure	124,377	260,834	520,410	361,288	379,416	
Net Profit (Loss)	8,182	379,400	240,799	(17,888)	(1,676)	
Central Government Transfer (Receipt)	-	-	-	-	-	
<b>3. Sierra Leone State Lottery (SLSL)</b>						
Receipts	11,228	10,803	21,885	26,126	33,725	Potential to generate
profit with the requisite investments						
Expenditure	11,238	10,914	21,694	25,976	33,345	
Net Profit (Loss)	(10)	(111)	191	150	380	
Central Government Transfer (Receipt)	-	-	-	-	-	
<b>4. Sierra Leone Housing Corporation (SALHOC)</b>						
Receipts	4,359	76,851	42,581	27,007	22,527	Potential to breakeven
Expenditure	3,997	17,949	18,646	18,646	20,511	
Net Profit (Loss)	362	58,902	23,935	8,361	2,016	
Central Government Transfer (Receipt)	1,000	2,610	2,610	3,000	3,500	

**ANNEX 7 - FINANCIAL PERFORMANCE OF STATE-OWNED ENTERPRISES, FY 2019-2023**

**In millions of Leones (Le'm)**

	Actual 2019	Estimate 2020	Budget 2021	Indicative 2022	Indicative 2023	Comments
<b>5. Sierra Leone Ports Authority (SLPA)</b>						
Receipts	68,660	77,179	83,986	85,246	86,951	Potential to profit
Expenditure	68,271	75,464	81,332	80,300	85,424	
Net Profit (Loss)	389	1,715	2,654	4,946	1,527	
Central Government Transfer (Receipt)	-	-	-	-	-	
<b>6. Sierra Leone National Shipping Company (SLNSC)</b>						
Receipts	7,511	27,940	17,812	19,050	22,020	Potential to profit
Expenditure	8,103	25,594	17,068	17,055	19,106	
Net Profit (Loss)	(592)	2,346	744	1,995	2,914	
Central Government Transfer (Receipt)	-	-	-	-	-	
<b>7. Sierra Leone Telecommunication Company Limited (SIERRATEL)</b>						
Receipts	57,734	148,317	519,012	1,655,227	2,629,239	Loss making
Expenditure	418,797	106,913	651,813	487,816	420,973	
Net Profit (Loss)	(361,063)	41,404	(132,801)	1,167,411	2,208,266	
Central Government Transfer (Receipt)	-	-	-	-	-	
<b>8. Sierra Leone Road Transport Corporation (SLRTC)</b>						
Receipts	20,394	30,080	52,992	49,925	47,399	Potential to profit
Expenditure	21,405	24,656	50,655	53,335	51,172	
Net Profit (Loss)	(1,011)	5,424	2,337	(3,410)	(3,773)	
Central Government Transfer (Receipt)	-	5,000	4,000	3,000	2,000	
<b>9. Sierra Leone Commercial Bank (SLCB)</b>						
Receipts	270,225	304,173	361,287	429,667	-	Profitable, although a decline in FY2020.
Expenditure	170,533	229,895	252,145	290,932	-	Profit expected to increase in 2021
Net Profit (Loss)	99,692	74,278	109,142	138,735	-	and 2022. Paying dividend to Government
Central Government Transfer (Receipt)	-	(18,000)	(19,800)	(21,780)	(23,958)	

**ANNEX 7 - FINANCIAL PERFORMANCE OF STATE-OWNED ENTERPRISES, FY 2019-2023**

**In millions of Leones (Le'm)**

	Actual 2019	Estimate 2020	Budget 2021	Indicative 2022	Indicative 2023	Comments
10. Rokol Commercial Bank (RCB)						
Receipts	216,447	267,105	296,961	327,165	361,215	
Expenditure	153,401	169,013	187,584	209,648	229,063	
Net Profit (Loss)	63,046	98,092	109,377	117,517	132,152	
Central Government Transfer (Receipt)		(2,250)	(13,945)	(12,507)	(14,983)	Profitable and potential to increase over the medium term. Paying dividend to Government
11 Sierra Leone Airport Authority (SLAA)						
Receipts	73,656	87,840	80,115	90,737	102,533	Might experience liquidity challenges in FY2021, but have potential to profit
Expenditure	79,159	81,386	83,401	83,814	94,978	
Net Profit (Loss)	(5,503)	6,454	(3,286)	6,923	7,555	
Central Government Transfer (Receipt)	-	7,000	3,286	-	-	
13. Guma Valley Water Company (GWVC)						
Receipts	47,617	41,116	61,922	69,176	71,311	Potential to make profit, although experiencing liquidity challenges in the short run
Expenditure	45,975	40,103	57,299	61,995	65,496	
Net Profit (Loss)	1,642	1,013	4,623	7,181	5,815	
Central Government Transfer (Receipt)	2,869	4,475	3,908	5,332	5,332	

**ANNEX 7 - FINANCIAL PERFORMANCE OF STATE-OWNED ENTERPRISES, FY 2019-2023**

**In millions of Leones (Le'm)**

	Actual 2019	Estimate 2020	Budget 2021	Indicative 2022	Indicative 2023	Comments
<b>14. Sierra Leone Produce Marketing Company (SLPMC)</b>						
Receipts	3,777	7,730	23,686	24,930	26,428	Although experienced loss in 2019 and 2020, there is potential to be profitable in the medium term
Expenditure	6,014	8,411	22,489	23,263	24,648	
Net Profit (Loss)	(2,237)	(681)	1,197	1,667	1,780	
Central Government Transfer (Receipt)	-	-	-	-	-	
<b>15. National Insurance Company Limited (NIC)</b>						
Receipts	19,164	21,152	24,119	27,736	33,284	Profitable and potential to increase over the medium term
Expenditure	12,997	10,602	11,344	10,491	12,468	
Net Profit (Loss)	6,167	10,550	12,775	17,245	20,816	
Central Government Transfer (Receipt)	-	-	5,110	6,898	8,326	
<b>16. Sierra Leone Postal Services (SALPOST)</b>						
Receipts	4,360	4,198	4,991	6,229	7,787	Experiencing liquidity challenges in the short run, but with a potential to profit with the right investment
Expenditure	4,195	9,604	14,476	9,262	8,877	
Net Profit (Loss)	165	(5,406)	(9,485)	(3,033)	(1,090)	
Central Government Transfer (Receipt)	576	3,000	3,000	-	-	
<b>17. Sierra Leone Cable Company Limited (SALCAB)</b>						
Receipts	72,635	78,855	86,740	95,414	104,955	Profitable and potential to increase over the medium term
Expenditure	54,811	52,036	71,878	79,623	90,969	
Net Profit (Loss)	17,824	26,819	14,862	15,791	13,986	
Central Government Transfer (Receipt)	-	-	-	-	-	



**ANNEX 8 - TOTAL DUTY AND TAX EXEMPTIONS BY CATEGORY OF BENEFICIARIES 2018-2020**

CATEGORY OF BENEFICIARIES	2018			2019			Jan-Sept 2020		
	Total Waivers (%)	Proportion of Total Waivers (%)	Total Waivers	Proportion of Total Waivers (%)	Total Waivers	Proportion of Total Waivers (%)	Total Waivers	Proportion of Total (%) Waivers	
Diplomats (Embassies)	42,482	9.6	28,038	4.7	12,885	3.9			
Donor Funded Projects	68,106	15.3	171,657	28.6	70,951	21.7			
International Organisations	61,364	13.8	213,459	35.5	44,577	13.7			
MDAs	51,431	11.6	44,699	7.4	55,062	16.9			
Returning Diplomats & Students	1,657	0.4	921	0.2	709	0.2			
SOEs	309	0.1	65	0.0	9,585	2.9			
NGO	155,133	34.9	27,676	4.6	24,464	7.5			
Political Class (MPs & Ministers)	308	0.1	1,002	0.2	970	0.3			
Private Investment Concessions	63,423	14.3	113,491	18.9	107,177	32.8			
o/w Agriculture	6,486	10.2	13,071	11.5	40,224	37.5			
Construction	0	0.0	3,967	3.5	0	0.0			
Education	0	0.0	265	0.2	321	0.3			
Energy	2,380	3.8	28,403	25.0	2,917	2.7			
o/w Kawpowiership	0	0.0	27,695	97.5	1,829	62.7			
Others	2,380	100.0	708	2.5	1,088	37.3			
Fisheries	0	0.0	26	0.0	31	0.0			
Health	0	0.0	1,555	1.4	80	0.1			
Immigration	0	0.0	0	0.0	666	0.6			
Internal Affairs	0	0.0	11,303	10.0	0	0.0			
Manufacturing	4,736	7.5	14,192	12.5	21,167	19.7			
Marine Resources	0	0.0	0	0.0	353	0.3			
Mining	6,346	10.0	31,416	27.7	9,633	9.0			
Road Construction	5,554	8.8	0	0.0	9,473	8.8			
Telecommunications	12,787	20.2	890	0.8	2,446	2.3			
Tourism	0	0.0	459	0.4	14,388	13.4			
Trade	2,429	3.8	7,395	6.5	5,478	5.1			
Transport	22,705	35.8	389	0.3	0	0.0			
Water Services	0	0.0	160	0.1	0	0.0			
<b>Grand Total</b>	<b>444,213</b>	<b>100</b>	<b>601,008</b>	<b>100</b>	<b>326,380</b>	<b>100</b>			

ANNEX 9: TOTAL DUTY AND TAX EXEMPTIONS ON RICE IMPORTATION: FY2010 -- SEPTEMBER, 2020

In Millions of Leones				
Development Partners	Total Import Duty Lost (10%) Budget Lost	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 (Jan -Sept)	139,743	209,614	349,357	
<b>Total</b>	<b>917,469</b>	<b>1,376,204</b>	<b>2,293,673</b>	

\* GST on Rice is currently exempt under the law

GOVERNMENT OF SIERRA LEONE

ANNEX 10A: RESOURCES MOBILISED FOR NEW AND ON-GOING PROJECTS FROM APRIL 2018-OCTOBER 2020

In Millions of US Dollars

MDA Cod	Project Title	FY2018			FY 2019			FY2020			Grand Total FY2018-2020		
		Loan	Grant	Total	Loan	Grant	Total	Loan	Grant	Total	Grant	Total	
	<b>Cluster One: Human Capital Development</b>												
300	Ministry of Technical and Higher Education Partial Financing of the Construction of the University of Science and Technology	-	20.0	20.0	40.0	30.0	70.0	62.0	83.0	145.0	102.0	133.0	235.0
								32.0	-	32.0	32.0	-	32.0
								32.0	-	32.0	32.0	-	32.0
301	Ministry of Basic and Senior Secondary Education SL Skills Development Project	-	20.0	20.0	40.0	-	40.0	-	50.0	50.0	40.0	70.0	110.0
	Education Sector Support	-	20.0	20.0	20.0	-	20.0	-	-	-	-	20.0	20.0
	Education Sector Support	-	-	-	20.0	-	20.0	-	-	-	20.0	-	20.0
	SL Free Education Project	-	-	-	-	-	-	-	50.0	50.0	-	50.0	50.0
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	-	-	-	-	-	-	-	30.0	63.0	30.0	33.0	63.0
		-	-	-	-	-	-	-	7.5	7.5	-	7.5	7.5
		-	-	-	-	-	-	-	0.5	0.5	20.0	0.5	20.5
		-	-	-	-	-	-	-	25.0	25.0	-	25.0	25.0
		-	-	-	-	-	-	10.0	-	10.0	10.0	-	10.0
308	National Commission for Social Action Social Safety Net (Second Additional Financing)	-	-	-	-	30.0	30.0	30.0	-	-	-	30.0	30.0
		-	-	-	-	30.0	30.0	30.0	-	-	-	30.0	30.0
	<b>Cluster Two: Diversifying the Economy and Promoting Growth</b>												
401	Ministry of Agriculture and Food Security Rural Finance & Community Improvement II Agricultural Value Chain Development Project (AVDP)	4.5	4.5	9.0	70.9	32.4	103.3	4.5	4.5	9.0	75.4	76.0	151.4
		4.5	4.5	9.0	70.9	32.4	103.3	4.5	4.5	9.0	75.4	76.0	151.4
		-	-	-	-	-	-	-	-	-	4.5	4.5	9.0
	Regional Rice Value Chain Development Sierra Leone Agro-Industry and Rice Value Chain Development Project	-	-	-	5.9	5.9	11.8	-	-	-	5.9	5.9	11.8
	Land and Infrastructure Development India Exim Bank Agricultural Value Chain Development Project (AVDP)	-	-	-	15.0	7.3	22.3	-	-	-	15.0	7.3	22.3
		-	-	-	15.0	7.3	22.3	-	-	-	15.0	7.3	22.3
	Promoting Climate Resilience in the Cocoa and Rice Sectors as an Adaptation Strategy in Sierra Leone	-	-	-	20.0	8.0	28.0	-	-	-	20.0	8.0	28.0
		-	-	-	20.0	8.0	28.0	-	-	-	20.0	8.0	28.0
	Additional Financing for Smallholder Commercialization and Agribusiness DevtWB	-	-	-	-	-	-	-	9.1	9.1	-	9.1	9.1
		-	-	-	-	-	-	-	9.1	9.1	-	9.1	9.1
		-	-	-	-	-	-	-	30.0	30.0	-	30.0	30.0

**GOVERNMENT OF SIERRA LEONE**  
**ANNEX 10A: RESOURCES MOBILISED FOR NEW AND ON-GOING PROJECTS FROM APRIL 2018-OCTOBER 2020**

**In Millions of US Dollars**

MDA Cod	Project Title	FY2018			FY 2019			FY2020			Grand Total FY2018-2020		
		Funding Sources	Loan	Grant	Total	Loan	Grant	Total	Loan	Grant	Total		
	<b>Cluster Three: Infrastructure and Economic Competitiveness</b>												
404	Ministry of Transport and Aviation - PFMU/TIDU/MoTA Integrated Resilient Urban Mobility Project	IDA/WB		7.3	17.3	76.2	91.2	167.4	-	26.1	86.2	124.6	210.8
406	Ministry of Energy					50.0	50.0	50.0				50.0	50.0
	Energy Sector Reform Utility (Additional Financing)	IDA/WB				50.0	50.0	50.0				50.0	50.0
	Rehabilitation and Extension of the Bo-Kenema Distribution System	AfDB					36.0	36.0				36.0	36.0
	West Africa Regional Energy Trade Development Policy Financing - EDSA	WB								25.0	50.0	61.0	111.0
409	Ministry of Trade and Industry		10.0		10.0					1.1	10.0	1.1	11.1
	SL-Agro-Processing Competitiveness Project	IDA/WB	10.0		10.0						10.0		10.0
	Support to Investment Promotion Agencies in Transition Countries Pilot	AfDB								1.1		1.1	1.1
414	Ministry of Water Resources:												
	Guma Valley Water Company (GVWC)	-	2.3	2.3	26.2	5.2	31.4				7.5	33.7	
	Greater Freetown Water Supply and Sanitation Masterplan and Investment Studies	AfDB		2.3	2.3							2.3	2.3
	Freetown WASH and Aquatic Environment Revamping Project	AfDB				9.1	5.2	14.3			9.1	5.2	14.3
	Revamping of Aquatic Environment in the Greater Freetown	Kuwait				17.1		17.1			17.1		17.1
414	Ministry of Water Resources: SALWACO												
	Drilling of 100 Solar Powered Boreholes and Rural Development	SFD		5.0	5.0							5.0	5.0
	<b>Cluster Four: Governance and Accountability for Results</b>												
133	Ministry of Information and Communications												
	Fibre Backbone Network Phase II					30.0		30.0			30.0		30.0
	Exim Bank					30.0		30.0			30.0		30.0

**GOVERNMENT OF SIERRA LEONE**  
**ANNEX 10A: RESOURCES MOBILISED FOR NEW AND ON-GOING PROJECTS FROM APRIL 2018-OCTOBER 2020**

**In Millions of US Dollars**

MDA Cod	Project Title	FY2018			FY 2019			FY2020			Grand Total FY2018-2020		
		Funding Sources	Loan	Grant	Total	Loan	Grant	Total	Loan	Grant	Total	Grant	Total
	<b>Cluster Five: Empowering Women, Children, and Persons with Disability</b>		-	-	-	13.7	13.7	-	-	-	-	13.7	13.7
305	Ministry of Social Welfare Post Ebola Recovery Social Investment Funds	AfDB	-	-	-	13.7	13.7	-	-	-	-	13.7	13.7
	<b>Cluster Six: Youth Employment, Sports, and Migration</b>		-	-	-	-	-	-	-	-	-	-	-
	<b>Cluster Seven: Addressing Vulnerabilities and Building Resilience</b>		-	-	-	-	-	-	-	-	-	-	-
	<b>Cluster Eight: Means of Implementation</b>		-	-	-	54.1	54.1	-	170.4	-	170.4	224.5	224.5
129	Ministry of Finance Enhancing Policy Development Research Capacity Building (R&DD)	AfDB	-	-	-	0.7	0.7	-	-	-	-	0.7	0.7
	Enhancing Tax Compliance in Sierra Leone - NRA	AfDB	-	-	-	1.4	1.4	-	-	-	-	1.4	1.4
	SL Financial Inclusion Project - BSL Second Productivity and Transparency Support Grant Development Policy	WB	-	-	-	12.0	12.0	-	-	-	-	12.0	12.0
	Financing - MoF/BSL/NRA/SSL Project for Digitisation of Government Payments in the Mano River Union (MRU)	WB	-	-	-	40.0	40.0	-	-	-	-	40.0	40.0
	SL Third Productivity and Transparency Support Grant	AfDB	-	-	-	-	-	-	0.4	0.4	0.4	0.4	0.4
	SL Economic Diversification Project	WB	-	-	-	-	-	-	100.0	100.0	100.0	100.0	100.0
138	Statistics Sierra Leone Harmonizing and Improving Statistics in West Africa	WB	-	-	-	-	-	-	30.0	30.0	30.0	30.0	30.0
	<b>Loan and Grant</b>		14.5	31.8	46.3	217.1	221.4	62.0	318.7	380.7	293.6	571.8	865.4
	<b>% Distribution Loan and Grant</b>		31.3%	68.7%	100.0%	49.5%	50.5%	16.3%	83.7%	100.0%	33.9%	66.1%	100.0%

GOVERNMENT OF SIERRA LEONE  
ANNEX 10B: FY 2020 PIPELINE PROJECTS

In Millions of US Dollars		Funding Sources	FY2022
MDA Code	Project Title		
<b>Cluster Three: Infrastructure and Economic Competitiveness</b>			
408	Ministry of Works and Public Assets Supplementary Financing for the Construction of Pendembu-Kailahun Road (SLRA) Tikonko-Mattru Road (Mattru-Kpetema Segment) Kailahun-Koindu Road Kailahun-Koindu Road Tikonko-Mattru Road (Kpetema-Tikonko Segment)	IsDB BADEA AfDB IsDB IsDB	270.9 160.0 10.0 25.0 50.0 40.0 35.0
406	Ministry of Energy Generation of Rural Electrification of 7 Towns	EBID	30.9 30.9
414	Ministry of Water Resources: Guma Valley Water Company (GVWC) Freetown WASH and Aquatic Environment Revamping Freetown WASH and Aquatic Environment Revamping	OFID IsDB	80.0 40.0 40.0
<b>Cluster Eight: Means of Implementation</b>			
129	Ministry of Finance Resilient Urban Sierra Leone (RUSLP)	56.7 IDA	56.7 56.7
<b>Total Loan and Grant</b>			<b>327.6</b>

**ANNEX 11– SUMMARY OF POVERTY RELATED EXPENDITURE, FY 2021**

In Millions of Leones

Expenditure Category	Non-Salary non-interest Recurrent Expenditure	Total Budget	
		Domestic Capital Expenditure	Total
<b>Total Discretionary Primary Expenditure</b>	<b>2,462,279.2</b>	<b>1,181,369.1</b>	<b>3,643,648.3</b>
<b>Total Poverty Related Expenditure</b>	<b>917,748.9</b>	<b>939,737.0</b>	<b>1,857,485.9</b>
Anti-Corruption Commission (ACC)	8,000.0	-	8,000.0
Statistics - Sierra Leone	6,000.0	-	6,000.0
Sierra Leone Police	96,307.0	2,500.0	98,807.0
Sierra Leone Correctional Services	58,665.0	10,500.0	69,165.0
National Fire Authority	5,982.1	-	5,982.1
Ministry of Technical and Higher Education	142,375.1	1,000.0	143,375.1
Ministry of Basic and Secondary Education	30,284.9	345,237.0	375,521.9
Ministry of Health and Sanitation	55,782.2	30,600.0	86,382.2
National Medical Supplies Agency	64,781.0	-	64,781.0
Ministry of Social Welfare, Gender & Children's Affairs	15,159.8	-	15,159.8
Ministry of Gender and Children's Affairs	4,010.2	-	4,010.2
Health Service Commission	1,200.8	-	1,200.8
Ministry of Transport and Aviation (MoTA)	54,589.2	5,000.0	59,589.2
Ministry of Agriculture, Forestry and Food Security	31,529.1	111,800.0	143,329.1
Ministry of Environment	3,837.5	17,500.0	21,337.5
Ministry of Energy	187,003.3	7,000.0	194,003.3
National Commission for Social Action(NaCSA)	2,880.1	83,100.0	85,980.1
Sierra Leone Electricity and Water Regulatory Commission	954.4	-	954.4
Ministry of Water Resources	15,737.2	16,000.0	31,737.2
Ministry of Works	12,664.3	270,000.0	282,664.3
Local Councils	120,005.6	39,500.0	159,505.6
Other Discretionary Expenditures	1,544,530.3	241,632.1	1,786,162.4
<b>Summary:</b>			
<b>Total Discretionary Primary Expenditure</b>	<b>2,462,279.2</b>	<b>1,181,369.1</b>	<b>3,643,648.3</b>
<b>Total Poverty Related Expenditure</b>	<b>917,748.9</b>	<b>939,737.0</b>	<b>1,857,485.9</b>
<b>Poverty Related Expenditure as a % of Total Discretionary Primary Expenditure</b>	<b>37.3%</b>	<b>79.5%</b>	<b>51.0%</b>

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

In Million Leones

Details	FY 2019 Estimate/1				FY 2020 Estimate/2				FY 2021 Budget			
	Revenue	Transfers	% Transfer	Amount Retained	Revenue	Transfer	% Transfers	Amount Retained	Revenue	Transfer	% Transfer	Transfer
National Telecommunications Commission	164,174	98,971	60%	65,203	162,522	145,219	89%	17,303	197,877	132,578	67%	65,299
Petroleum Regulatory Agency	10,802	9,533	88%	1,269	15,232	10,217	67%	5,015	14,408	12,968	90%	1,441
Sierra Leone Maritime Administration	41,831	38,350	92%	3,481	56,554	33,872	60%	22,682	45,168	40,651	90%	4,517
Environment Protection Agency	29,279	28,630	98%	649	30,662	28,542	93%	2,120	31,042	24,833	80%	6,208
Sierra Leone Civil Aviation Authority	54,173	32,728	60%	21,445	41,384	32,151	78%	9,232	37,281	27,961	75%	9,320
Sierra Leone Road Safety Authority	53,867	45,274	84%	8,593	73,425	37,677	51%	35,748	73,617	66,256	90%	7,362
Petroleum Directorate	455	19,467	-	(19,012)	1,273	6,000	-	(4,727)	16,062	6,000	-	10,062
<b>Sub-Total</b>	<b>354,581</b>	<b>272,953</b>	<b>77%</b>	<b>81,628</b>	<b>381,052</b>	<b>293,678</b>	<b>77%</b>	<b>87,374</b>	<b>415,455</b>	<b>311,246</b>	<b>75%</b>	<b>104,209</b>
Transfer to Road Maintenance Fund	106,286	114,203	107%	(7,917)	104,160	81,162	100%	-	124,947	124,947	100%	-
Transfer to Road Maintenance Fund Administration (RMFA)	106,286	114,203	107%	(7,917)	104,160	81,162	100%	22,998	124,947	124,947	100%	-
<b>Grand Total</b>	<b>460,867</b>	<b>387,156</b>	<b>84%</b>	<b>73,711</b>	<b>485,212</b>	<b>374,840</b>	<b>77%</b>	<b>110,372</b>	<b>540,403</b>	<b>436,193</b>	<b>81%</b>	<b>104,209</b>

Note:

1. The FY2019 Transfers include 2018 revenues that were not transferred by the end of December 2018
2. Of the total SLRSA revenue collected, 90% is transferred to SLRSA and 10% to RMFA.



**GOVERNMENT OF SIERRA LEONE**  
**ANNEX 13A: FY2021 TRANSFERS TO LOCAL COUNCILS**

**In Millions of Leones (Le'm)**

No.	Grant Type	FY2021 Budget	Local Council	Education	Library Service	Agriculture	Primary Health	Secondary Health	Total Health	Rural Water	Social Welfare	Gender & Children	Youth Affairs	Sports	Fire Prevention	Environment	Marine Services	Unconditional Grant	Support to Ward Comm. Transfers	Local Cou	
<b>Transfers to Local Councils</b>		<b>120,000.0</b>																			
<b>Direct Transfers to Local Councils</b>		<b>89,500.0</b>																			
<b>Transfer to Local Councils</b>		<b>8,400.0</b>	<b>1,980.0</b>	<b>10,908.0</b>	<b>18,900.8</b>	<b>18,010.1</b>	<b>36,910.9</b>	<b>3,000.0</b>	<b>3,500.6</b>	<b>3,500.0</b>	<b>2,000.0</b>	<b>2,500.0</b>	<b>1,500.5</b>	<b>1,100.0</b>	<b>1,200.0</b>	<b>10,300.0</b>	<b>2,700.0</b>	<b>10,300.0</b>	<b>2,700.0</b>	<b>89,500.0</b>	<b>120,000.0</b>
1.	Administrative Grant Support to Ward Committees	2,700.0	Bo District	437.7	-	946.6	913.3	-	913.3	180.3	218.5	188.1	105.4	131.8	80.7	60.5	-	504.0	151.3	3,918.2	
		2,700.0	Bo City 332.9	130.0	259.9	558.3	-	558.3	-	112.4	104.9	58.7	73.3	44.7	14.0	-	391.6	96.9	2,177.5		
2.	Block Education Grant	8,400.0	Bombali District	346.4	-	575.7	776.6	-	776.6	192.9	173.7	150.8	82.7	103.4	64.2	28.8	-	389.1	127.1	3,011.5	
		2,200.0	Makeni City	260.2	150.4	200.1	510.7	-	510.7	-	102.7	86.3	48.2	60.2	37.0	12.7	-	315.4	18.2	1,802.0	
	Education Dev Grant	4,500.0	Bonthe District	290.8	76.0	336.8	762.2	-	762.2	130.7	125.0	110.8	60.3	75.4	47.3	27.4	252.3	274.9	109.0	2,678.8	
	Science Equipments	1,700.0	Bonthe Municipal	160.0	59.5	249.8	406.5	898.4	1,304.8	-	66.0	43.5	24.7	30.9	18.6	22.4	104.4	132.9	18.2	2,235.7	
3.	Library Services	1,980.0	Freetown	760.7	342.5	202.1	1,426.5	5,188.6	6,615.1	-	265.8	405.1	295.0	368.7	184.6	17.5	99.4	1,779.4	290.6	11,626.5	
4.	Unconditional Block Grant	10,300.0	o/w Lumley Hospital	-	-	-	-	3,261.9	-	-	-	-	-	-	-	-	-	-	-	-	
	Solid Waste Management	8,300.0	Macaley Street	-	-	-	-	1,926.7	-	-	-	-	-	-	-	-	-	-	-	-	
	Other Recurrent Administrative Expenses	2,000.0	Kailahun District	463.0	153.7	695.2	1,423.4	1,540.5	2,963.9	221.9	261.6	237.7	131.4	164.3	100.6	156.9	-	602.1	181.6	6,334.0	
5.	Youths Affairs	2,000.0	Kambia District	424.0	122.6	623.2	1,067.0	1,268.0	2,335.0	186.6	171.3	171.6	87.5	109.4	71.9	37.3	120.7	435.7	139.2	5,036.0	
6.	Sports	2,500.0	Kenema District	424.8	-	735.5	924.2	-	924.2	178.1	208.6	191.0	108.4	135.6	82.0	126.8	-	552.4	151.3	3,818.9	
7.	Fire Prevention	1,500.5	Kenema City	328.2	131.4	222.0	584.0	-	584.0	-	117.7	114.6	64.7	80.9	48.9	25.2	-	432.6	109.0	2,259.0	
8.	Social Welfare	3,500.0	Koinadugu District	304.9	86.4	542.8	788.4	1,283.0	2,071.4	181.1	122.3	119.0	64.1	80.1	49.4	99.1	-	284.0	109.0	4,113.7	
9.	Gender and Children's Affairs	3,500.0	Kono District	410.6	-	540.6	1,131.2	-	1,131.2	202.9	175.7	181.0	100.9	126.2	77.0	116.5	-	449.8	145.3	3,657.7	
10.	Fisheries and Marine Resources	1,200.0	Koidu New Sembahun	263.1	73.7	174.1	512.7	1,943.6	2,456.3	-	99.2	87.7	49.2	61.5	37.4	24.1	-	318.6	18.2	3,663.0	
11.	Health Care Services	36,910.9	Moyamba District	402.8	86.4	1,044.4	804.9	1,264.6	2,069.5	209.4	195.5	157.3	80.4	100.5	67.6	41.4	140.0	346.1	133.2	5,074.3	
	Primary Health Care services (PHC)	18,900.8	Port Loko District	541.1	105.0	665.6	1,027.2	1,558.3	2,585.4	398.2	214.9	223.2	117.6	147.0	94.5	24.8	143.5	552.2	169.5	5,982.4	
	Secondary Health Services (District Hospitals)	18,010.1	Pujehun District	360.4	93.8	569.5	1,069.0	1,399.7	2,468.7	203.6	168.2	172.8	93.5	116.9	72.0	45.5	234.2	369.3	139.2	5,107.6	
12.	Agriculture and Food Security	10,908.0	Tonkolili District	534.6	148.1	698.4	1,061.5	1,665.6	2,727.1	269.9	203.1	234.7	124.1	155.2	98.6	53.8	-	548.6	175.6	5,971.6	
13.	Rural Water Services	3,000.0	Western Area District	471.3	136.4	533.7	970.0	-	970.0	67.3	159.7	199.6	128.2	160.2	87.5	24.1	105.5	776.4	163.5	3,983.1	
14.	Environment	1,100.0	Port Loko City Council	249.6	84.2	168.8	443.1	-	443.1	-	85.9	55.8	31.1	38.9	23.9	12.6	-	184.8	18.2	1,396.9	
15.	Nat. Monthly Cleaning Exercise & FQE Bus Service	30,500.0	Karene District	353.6	-	558.8	949.0	-	949.0	208.5	152.9	146.2	79.4	99.2	62.4	58.7	-	375.2	127.1	3,171.0	
			Falaba District	279.5	-	364.2	791.1	-	791.1	168.5	100.0	118.6	64.3	80.4	49.6	70.3	-	285.1	109.0	2,480.6	
	<b>Others- Direct Transfer</b>																			<b>30,500.0</b>	
	<b>National Cleaning Exercise &amp; Bus service</b>																			<b>30,500.0</b>	

GOVERNMENT OF SIERRA LEONE

ANNEX 13B: PROJECTED OWN SOURCE REVENUE OF LOCAL COUNCILS FOR FY 2021

In Millions of Leones (Le'm)

No.	Local Council	Taxation Revenue				Non Tax Revenue				Total Own Source Revenue
		Property Tax	Local Tax	Business Registration	Business License	Market Dues	Mining Revenues	Fees & Charges	Other Non-Tax Revenue	
2.	Bo City	2,050,000,000	15,000,000	149,600,000	840,000,000	732,000,000	-	1,564,860,000	-	5,351,460,000
1.	Bo District	1,393,119,990	30,803,131	54,750,000	99,067,873	15,000,000	74,000,000	24,000,000	-	1,690,740,994
3.	Bombali District	352,415,584	40,120,000	38,620,000	74,970,000	-	-	565,328,267	-	1,071,453,851
5.	Bonthe District	372,225,000	40,425,000	231,096,132	-	1,876,687	498,716,625	181,666,691	-	1,326,006,135
6.	Bonthe Municipal	20,000,000	15,000,000	42,000,000	-	8,000,000	22,000,000	35,000,000	-	142,000,000
7.	Falaba District	180,000,000	70,000,000	50,000,000	300,000,000	40,000,000	50,000,000	290,000,000	30,000,000	1,010,000,000
8.	Freetown	21,630,815,138	1,218,000,000	-	5,296,303,374	4,864,320,000	-	4,537,610,000	1,733,400,000	39,280,448,512
9.	Kailahun District	1,395,122,600	49,410,000	263,175,000	97,262,500	77,608,500	100,000,000	301,400,000	-	2,283,978,600
10.	Kambia District	854,253,913	52,012,975	115,000,000	506,345,000	369,000,000	7,500,000	414,560,000	40,000,000	2,358,671,888
11.	Karene District	87,862,500	45,800,000	69,000,000	53,531,000	42,120,000	-	251,740,000	-	550,053,500
13.	Kenema City	2,223,595,167	15,200,000	55,000,000	1,750,490,000	960,000,000	-	217,190,000	-	5,221,475,167
12.	Kenema District	383,100,000	145,000,000	32,000,000	28,220,000	7,488,000	588,185,778	400,234,169	-	1,584,227,947
16.	Koidu New Sembehun	1,447,655,000	4,000,000	47,750,000	392,465,000	432,000,000	86,000,000	64,500,000	-	2,474,370,000
14.	Koinadugu District	400,000,000	50,000,000	120,000,000	250,000,000	58,000,000	20,000,000	500,000,000	20,000,000	1,418,000,000
15.	Kono District	380,150,000	81,000,000	50,000,000	66,000,000	-	590,000,000	57,590,000	88,000,000	1,312,740,000
4.	Makeni City	822,533,099	6,400,000	11,250,000	355,282,005	380,400,000	-	476,025,000	22,500,000	2,074,390,104
17.	Moyamba District	542,500,000	70,000,000	50,000,000	185,660,000	30,000,000	550,000,000	188,825,000	36,250,000	1,653,235,000
18.	Port Loko City	100,000,000	10,000,000	75,000,000	-	30,000,000	5,000,000	30,000,000	-	250,000,000
19.	Port Loko District	542,500,000	70,000,000	50,000,000	185,660,000	30,000,000	550,000,000	188,825,000	36,250,000	1,653,235,000
20.	Pujehun District	252,335,000	30,820,000	35,000,000	111,820,000	95,528,750	77,042,500	772,465,658	-	1,375,011,908
21.	Tonkolili District	350,000,000	110,000,000	20,000,000	250,000,000	15,000,000	350,000,000	521,220,000	-	1,616,220,000
22.	Western Area District	4,567,500,000	900,434,500	280,825,000	3,365,552,500	1,080,000,000	-	2,177,500,000	245,000,000	12,616,812,000
<b>Total</b>		<b>35,780,182,992</b>	<b>2,168,991,106</b>	<b>1,559,241,132</b>	<b>10,843,076,751</b>	<b>8,188,341,937</b>	<b>3,568,444,903</b>	<b>11,583,039,785</b>	<b>2,006,400,000</b>	<b>75,697,718,607</b>

**ANNEX 14A: PROJECTED EXTERNAL DEBT SERVICE PAYMENTS, 2019-2024**

(In Thousand of USD)

Creditor/International Financial Institution	2019 Actual		2020 Estimate		FY 2021		FY 2022		FY 2023		FY 2024	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
IDA	2,280.81	2,193.35	2,847.39	2,733.43	3,945.2	2,549.4	6,311.4	3,112.3	7,762.7	3,369.9	11,676.3	3,432.7
IMF 1/	16,918.04	-	3,541.10	-	18,765.6	-	30,558.6	-	33,690.6	-	38,021.1	-
ADB	947.69	1,276.12	1,291.68	1,372.57	1,675.6	1,156.9	1,841.5	1,234.8	2,839.0	1,309.8	3,414.5	1,366.2
IFAD	856.84	323.06	1,095.83	377.22	2,046.2	406.5	2,046.2	497.3	2,046.2	577.6	1,965.0	643.6
IDB	12,045.22	104.96	15,896.07	2,203.15	13,151.6	1,520.0	13,151.6	940.6	12,885.4	988.3	13,996.5	998.0
EIB/EEC	622.56	1,512.20	628.56	1,458.77	4,904.3	1,535.2	4,907.3	1,440.8	4,855.2	1,346.1	5,191.7	1,254.9
BADEA	780.47	70.37	1,052.57	131.67	1,301.8	139.5	1,873.2	172.0	2,253.2	171.8	2,253.2	164.7
OFID	4,701.66	1,013.66	5,786.09	2,084.26	6,827.3	1,336.5	7,704.0	1,471.1	7,387.5	1,544.8	7,737.3	1,491.7
EBID	3,145.49	1,307.11	3,298.74	1,406.31	3,627.8	992.7	3,627.8	896.8	3,627.8	795.9	3,626.8	695.9
<b>Multilateral Total</b>	<b>42,298.8</b>	<b>7,800.8</b>	<b>35,438.0</b>	<b>11,767.4</b>	<b>56,245.4</b>	<b>9,636.7</b>	<b>72,021.6</b>	<b>9,765.7</b>	<b>77,347.6</b>	<b>10,104.2</b>	<b>87,882.4</b>	<b>10,047.7</b>
CHINA EXIM BANK	2,995.56	686.96	1,477.15	322.50	2,982.5	594.5	2,982.5	691.8	2,982.5	727.7	3,952.1	669.7
GOVT. OF CHINA	-	-	-	-	524.1	-	613.6	-	703.1	-	2,413.0	-
INDIA EXIM BANK	2,935.48	594.80	1,467.74	282.16	2,935.4	625.4	2,935.5	811.5	2,935.5	980.1	6,835.5	1,107.5
KOREA EXIM BANK	-	1.77	-	3.16	-	4.5	-	4.9	-	5.2	-	5.5
KUWAIT FUND	3,244.65	1,428.06	2,007.91	512.93	4,494.3	1,180.4	4,494.3	1,310.9	4,494.3	1,345.3	4,512.2	1,306.3
SAUDI FUND	912.08	343.40	455.80	477.47	993.8	380.4	992.8	378.8	992.8	376.5	990.8	374.6
ABU DHABI FUND	663.19	192.57	782.14	92.56	963.4	184.4	963.0	186.9	963.0	189.4	963.3	184.3
<b>BILATERAL TOTAL</b>	<b>10,751.0</b>	<b>3,247.6</b>	<b>6,190.7</b>	<b>1,690.8</b>	<b>12,893.5</b>	<b>2,969.6</b>	<b>12,981.7</b>	<b>3,384.8</b>	<b>13,071.2</b>	<b>3,624.2</b>	<b>19,666.9</b>	<b>3,647.9</b>
COMMERCIAL	2,875.00	-	3,875.00	-	7,500.0	-	7,500.0	-	7,500.0	-	7,500.0	-
<b>Grand Total (A+B+C)</b>	<b>55,924.75</b>	<b>11,048.40</b>	<b>45,503.76</b>	<b>13,458.15</b>	<b>76,638.87</b>	<b>12,606.30</b>	<b>92,503.26</b>	<b>13,150.50</b>	<b>97,918.76</b>	<b>13,728.40</b>	<b>115,049.29</b>	<b>13,695.60</b>

NOTE:  
1/ ONLY REFLECT IMF REPAYMENT FOR BUDGET SUPPORT

**GOVERNMENT OF SIERRA LEONE**

**ANNEX 14B -PROJECTED EXTERNAL DEBT STOCK, JUN-2020 TO 2024**

**In Million US\$**

Creditor	June 2020	2021	2022	2023	2024
Multilateral					
World Bank	1,454.72	1,516.77	1,533.13	1,491.97	1,411.46
IMF	385.93	441.17	480.95	482.01	471.17
ADB	500.56	479.80	442.22	401.63	357.91
IFAD	149.49	160.46	170.66	177.81	176.11
IDB	44.86	55.04	61.47	65.57	66.20
EEC/EIB	122.51	133.90	138.60	139.39	131.94
BADEA	77.55	77.16	71.86	66.61	61.42
OFID	56.46	59.09	57.56	55.52	53.27
EBID	72.22	76.47	79.74	76.99	70.64
	45.14	33.68	30.05	26.43	22.80
<b>Bilaterals 224.43</b>	<b>269.66</b>	<b>298.26</b>	<b>305.54</b>	<b>306.14</b>	
Govt. of China	13.63	13.63	13.63	13.63	13.63
Exim Bank of China	31.11	44.41	51.65	48.69	44.74
Kuwait Fund	66.58	78.34	84.60	84.26	80.44
Saudi Fund	28.14	26.90	26.34	25.70	24.88
Exim Bank of India	31.22	49.16	61.72	70.37	79.03
Exim Bank of Korea	44.06	47.53	50.52	53.50	54.99
Abu Dhabi 9.67	9.68	9.81	9.39	8.42	
<b>Commercial Creditors</b>	<b>186.50</b>	<b>179.50</b>	<b>172.50</b>	<b>165.50</b>	<b>158.50</b>
<b>Total</b>	<b>1,865.64</b>	<b>1,965.92</b>	<b>2,003.88</b>	<b>1,963.00</b>	<b>1,876.09</b>

**Note:**

1/ IMF debt is a reflection of projected disbursement under the on-going ECF less projected repayment from 2020 to 2024.

**ANNEX 14c- COMPREHENSIVE VERIFIED STOCK OF DOMESTIC ARREARS IN LEONES PRE-APRIL 2018 TO 2021**

**In Leones**

Category	Pre-April 2018	End-December 2019	End-June 2020	End-December 2020	Budget Annual 2021			
	Stock	Stock	Change	Change	Change			
Total Crystallized Cheques Arrears	1,066,748,867,241	1,364,647,136,262	(604,939,524,056)	759,707,612,206	(861,692,696,262)	502,954,440,000	(51,000,000,000)	553,954,440,000
Total Non-Crystallized Cheques Arrears	2,220,858,878,333	2,220,858,878,333	-	2,220,858,878,333	(132,713,939,157)	2,088,144,939,176	(149,374,000,000)	2,237,518,939,176
<b>TOTAL DOMESTIC ARREARS</b>	<b>3,287,607,745,574</b>	<b>3,585,506,014,595</b>	<b>(604,939,524,056)</b>	<b>2,980,566,490,539</b>	<b>(994,406,635,419)</b>	<b>2,591,099,379,176</b>	<b>(200,374,000,000)</b>	<b>2,791,473,379,176</b>