



GOVERNMENT OF SIERRA LEONE

GOVERNMENT BUDGET

and

STATEMENT OF ECONOMIC AND FINANCIAL POLICIES

For the Financial Year, 2020

*Theme: “Fiscal Consolidation for Human Capital Development
and Job Creation”*

DELIVERED BY

JACOB JUSU SAFFA

Minister of Finance

in the Chamber of Parliament

TOWER HILL, FREETOWN

ON

Friday, 8th November, 2019

at

10:00 a.m.

MR. SPEAKER, HONOURABLE MEMBERS

I rise to move that the Bill entitled “The Appropriation Act 2020” being an Act to authorise expenditure from the Consolidated Revenue Fund for the services of Sierra Leone for 2020, be read the first time”.

I. Introduction

Mr. Speaker, Honourable Members, last year when I presented the 2019 Budget, we made two hundred and sixteen (216) commitments across eleven (11) policy clusters. As at the end of the third quarter of this fiscal year, eighty-six (86) per cent of these commitments have either been completed or on track to be completed. The positive gains achieved will be sustained in ensuing years. We also promised that despite the challenges we inherited, we will restore macroeconomic stability, fiscal discipline and create the enabling environment for sustainable growth.

2. On assumption of office governance in 2018, recognising that a stable economy is a prerequisite for economic growth, we immediately took steps to restore the derailed programme with the International Monetary Fund (IMF) and implemented tough but necessary policy measures.

3. Mr. Speaker, Honourable Members, as promised in my address in early November 2018, I am delighted to inform this Noble House that the Executive Board of the IMF approved a new Extended Credit Facility (ECF) Programme for Sierra Leone in late November 2018. The implementation of the Programme is progressing well. The first review of performance was successful, and the Executive Board of the IMF approved the disbursement of balance of payment and budget support in June 2019. Technical discussions between the IMF and Government on the second performance review under the programme are ongoing. Preliminary data indicates that we met all the quantitative performance criteria and have made significant progress in the implementation of structural benchmarks.

4. The renewed relationship with the IMF has restored the confidence of other development partners and has subsequently led to the disbursement of budget support that was withheld under the previous regime.

5. Building on the confidence reposed in the Bio Administration, we have also mobilised about US\$413 million, and expect to mobilise an additional US\$200 million before the end of December 2019, mainly from multilateral financial institutions. This will bring the total external resources mobilised for various projects to US\$613 million, of which 40 percent are grants and 60 percent are concessional loans. Including resources provided by the European Union (EU), United Nations Agencies, the United Kingdom's Department for International Development (DFID) and other bilateral partners, total external resources mobilised so far amounts to almost US\$1 billion.

6. Mr. Speaker, Honourable Members, we have improved domestic revenue collection to 13.7 percent of GDP in 2018 after stagnating at 12.2 percent in 2016 and 2017; creating the fiscal space to facilitate investments in our priority sectors.

7. To consolidate these efforts, Government launched the Medium Term National Development Plan (2019-2023) in February this year. The plan reflects the views and aspirations of Sierra Leoneans, lending further credence to the vision articulated in our 'New Direction Manifesto'.

8. Human Capital Development, which lays the foundation towards achieving middle-income country status by 2039, is at the centre of this Plan. Accordingly, we are successfully implementing the Free Quality School Education Programme launched in 2018. We are investing in our children - OUR FUTURE, by substantially increasing spending on the education sector. During the 2018/2019 academic year, we:

- i. Paid examination fees for NPSE, BECE and WASSCE;
- ii. Provided textbooks, teaching and learning materials to schools;
- iii. Paid tuition fees for all children in Government-owned and Government-assisted schools;
- iv. Commenced the School Feeding Programme in selected districts;
- v. Provided school buses;
- vi. Operationalised the Teaching Service Commission (TSC) for teacher management and teacher development;

- vii. Revamped the defunct Technical, Vocational and Educational Training (TVET) Unit in the then Ministry of Education Science and Technology and upgraded to a Directorate of TVET in the newly-created Ministry of Technical and Higher Education; and
- viii. Launched the Education Challenge of the Human Capital Development Incubator.

9. In the health sector, we continue to fund the Free Health Care Initiative and provide resources for both primary and secondary health care services at national and sub-national levels. We are prioritising resource allocation to health services targeting our children, adolescents and women. Funds recovered from corrupt persons, as part of our anti-corruption drive, are also being ring-fenced for the construction of an ultra-modern diagnostic health centre. Government also supports the monthly national cleaning exercise to improve sanitation and public hygiene nationwide.

10. In our quest to leave no one behind, we are providing cash transfers to over 250,000 of the poorest and most vulnerable in our society. This is being complemented by various ongoing youth development and empowerment programmes.

11. We also supported the Sierra Leone Premier League, which had been abandoned, as well as other sports and recreative programmes to give our youth opportunities to exhibit their talents and improve their livelihoods.

12. Mr. Speaker, Honourable Members, Government is gradually diversifying the economy. We have adopted the National Agricultural Transformation Programme, which is comprehensive and focused on achieving rice self-sufficiency. To support this programme, we have established the Seed Certification Agency and the Fertilizer Regulatory Agency to increase the role of the private sector in the provision of agricultural inputs. In addition, Cabinet recently approved the Cocoa, Coffee and Cashew Policy to stimulate production, reaffirm the importance of these traditional exports and improve the livelihood of our people in the rural areas.

13. In the fisheries sector, we are implementing reforms to ensure the sustainable management of our marine resources to improve the domestic share in marine catch, while creating jobs for our people. We are making progress in controlling illegal, unreported and unregulated fishing activities and steps are being taken to address bottlenecks affecting the export of our fisheries products.

14. Mr. Speaker, Honourable Members, Government is being deliberate with the scope and speed at which measures aimed at unleashing the full potential of our tourism sector are being implemented. We have embarked on an aggressive marketing campaign to rebrand our country's image and boost tourism to grow the economy and create jobs.

15. Mr. Speaker, Honourable Members, interventions in the sectors leading our economic diversification agenda are being facilitated by increased investments in energy, infrastructure and reforms to improve the business environment. Electricity supply has increased and is being extended to previously under-served areas including the Lumley Beach. The rehabilitation of key trunk roads including the Pendembu-Kailahun, Bo-Bandajuma, Hillside Bypass Road Phase II, Limkokwing-Regent Road, Hill Cot Road, and Lumley-Tokeh Road, are all in progress.

16. Mr. Speaker, Honourable Members, building on these reforms, the Government has also intensified the fight against corruption to restore confidence in the public sector. I want to thank this Honourable House for approving the amendment to the Anti-Corruption Act 2008, which provides a robust legal framework for the eradication of corruption and further enhances our ability to achieve inclusive growth and development.

17. Mr. Speaker, Honourable Members, it is this progress in the fight against corruption and wider governance reforms that has resulted in Sierra Leone passing the scorecard of the Millennium Challenge Corporation (MCC). Sierra Leone is now eligible for Compact Funding of up to US\$600 million from the MCC. To sustain this momentum, Government will continue to implement reforms and undertake investments to address existing infrastructure deficits in key sectors.

18. Mr. Speaker, Honourable Members, we cannot embark on an economic diversification and inclusive growth agenda without the strengthening and deepening of our financial sector. Due to enhanced supervision by the Bank of Sierra Leone, including restrictions on unsecured lending to Politically Exposed Persons, the financial situation of the two-state owned Banks, Sierra Leone Commercial Bank and Rokel Commercial Bank, which had almost collapsed, is improving. These banks are now in a position to pay dividends for the first time in ten (10) years. To further improve governance of the banks, Cabinet has approved the removal of supervision of these Banks from the National Commission for Privatisation and vest such supervision in the Ministry of Finance.

19. Mr. Speaker, Honourable Members, our resolve to transform our economy by mainstreaming technology and innovation has never been stronger. The Directorate of Science, Technology and Innovation (DSTI) collaborating across Government is leading the efforts. I am pleased to inform this Noble House that following the launch of the National Digital and Innovation Strategy by His Excellency, on 1st November 2019, Sierra Leone is poised to be among global leaders in the digital economy, governance, innovation and entrepreneurship, focusing on effective service delivery.

20. Mr. Speaker, Honourable Members, despite these achievements, the legacy of economic mismanagement continues to linger. The economy is recovering but not sufficiently enough to make a significant dent on poverty. The 2018 Sierra Leone Integrated Household Survey launched recently, estimated overall poverty incidence at 56.8 percent and extreme poverty at 12.9 percent.

21. Furthermore, the Mining Lease Agreements inherited have not improved our earnings from the mining sector. This has adversely affected our export performance causing the Leone to depreciate. Inflation though moderating, remains high, weakening the purchasing power of our incomes and deepening poverty.

22. This situation is compounded by the huge stock of arrears owed to domestic suppliers and contractors. These were accumulated primarily during 2016 and 2017. The payment of these arrears, together with the high debt service payments on domestic debt, which were also accumulated during the past ten years, have constrained the fiscal space for spending on the productive sectors and infrastructure. This has undermined the public and private sectors' capacity to create jobs. The consequence is high levels of unemployment especially among our youth, which has given rise to the slogan, '**Di Gron Dry**'.

23. Mr. Speaker, Honourable Members, the 2020 Budget is an attempt to reverse this ugly situation. Whilst the Budget will continue to focus on scaling-up investments in human capital development, it also lays out strategies and targeted interventions to develop skills and create jobs for our citizens, especially women and youth. This will create the workforce required for greater labour market participation and reduce poverty and inequality.

24. The Budget will therefore focus on fiscal consolidation for human capital development and job creation, enhanced by a thriving private sector whilst leveraging on science and technology.

25. Let me at this stage provide you with an update on global developments and outlook and the relationship with the domestic economy.

II. Global Economic Developments in 2019 and Outlook

26. Mr. Speaker, Honourable Members, after more than four years of uninterrupted global growth, the pace of economic activities has weakened. The global economy is projected to slow down to 3.0 percent in 2019 from 3.6 percent in 2018. This reflects the decline in manufacturing output and global trade, due to higher tariffs and prolonged trade policy uncertainty.

27. The United States' economic growth is gradually slowing down due to the waning impact of past fiscal stimulus while the uncertainty surrounding Brexit is weakening growth in Europe. The Chinese economy is also slowing down, as it transitions from an export-led to a services-led growth model.

28. In Sub Saharan Africa, the growth projection has been revised downwards to 3.2 percent in 2019 from an initial projection of 3.4 percent. This is the effect of prolonged global policy uncertainty, the US-China trade tensions, and weak growth in trading partner countries.

29. Global inflation is projected to remain low due to softening energy prices in developed countries and stable currencies in emerging and developing economies. Iron ore prices are expected to fall to US\$77 in 2020 from over US\$100 per metric ton in September 2019, as a result of the normalisation of mining disruptions in Brazil and Australia. Similarly, oil prices are projected to fall from \$61.8 in 2019 to \$57.9 per barrel in 2020.

30. Global economic growth is projected to recover slightly to 3.4 percent, and Sub Saharan Africa to 3.6 percent in 2020. The global outlook remains highly uncertain and subject to downside risks. These include elevated trade tensions, policy uncertainties, and rising debt levels.

III. Domestic Economic Developments and Outlook

Macroeconomic Performance in 2019

31. Mr. Speaker, Honourable Members, the Sierra Leone economy is recovering from subdued growth in 2017 and 2018. Preliminary data indicates that the economy will grow by 5.1 percent in 2019 compared to 3.8 percent and 3.7 percent in 2017 and 2018, respectively. The recovery of the economy is underpinned by increased activities in the agriculture sector, higher production of rutile, increased construction activities, and expansion of the services sector. Excluding iron ore, the economy is estimated to grow by 4.5 percent in 2019.

32. After a steady decline from 18.2 percent in August 2018 to 14.1 percent in February 2019, inflationary pressures emerged in March 2019. Headline inflation increased to 14.8 percent and further up to 15.4 percent in August 2019. The increase in domestic prices in 2019, could be attributed to the depreciation of the Leone exchange rate with pass-through effects on imported food and non-food prices. It is expected that the underlying inflationary pressures could moderate to 14.0 percent by end December 2019.

33. Mr. Speaker, Honourable Members, the value of exports more than doubled to US\$556.6 million during January to June 2019 from US\$ 234.6 million during the same period in 2018. The sharp increase is accounted for mainly by re-exports, which increased to US\$270.7 million from US\$13.0 million over the corresponding periods. Domestic exports increased by US\$ 64.4 million to US\$285.9 million during the first half of 2019 due to an increase in mineral and agricultural exports.

34. The value of imported goods increased by 13.5 percent to US\$ 753.8 million for the period January to June 2019 from US\$ 661.8 million during the corresponding period in 2018 on account of the sharp increase in the imports of intermediate and manufactured goods, as well as machinery and transport equipment. Food imports however, dropped by 44.0 percent to US\$ 131.4 million during the first half of 2019. The value of rice imports dropped by 16.4 percent to US\$ 76.6 million as imported volumes dropped by 13.6 percent to 176 thousand metric tons during the same period. Import values for beverages and tobacco dropped by 44.2 percent and animal and vegetable oils by 41.2 percent. Fuel imports also dropped by 17.5 percent to US\$114.8 million.

35. Due to the sharp increase in total exports including re-exports by US\$322 million compared to the increase in imports of US\$92 million, the trade deficit decreased significantly to US\$197.1 million during the first half of 2019.

36. Gross foreign reserves of the Bank of Sierra Leone increased to US\$ 533.2 million (3.5 months of import cover) as at end August 2019 from US\$483 million in December 2018, reflecting mainly the disbursement of programme and project grants and balance of payment support by development partners.

37. The official exchange rate of the Leone to major international currencies came under pressure during the year. This reflects the low level of domestic exports, as well as speculative behaviour by local market participants. As a result, the Leone depreciated by 11.0 percent against the US dollar from December 2018 to September 2019.

38. Mr. Speaker, Honourable Members, relative to end December 2018, the external debt stock increased by 2.5 percent to US\$ 1.64 billion as at end June 2019. Debt owed to multilateral creditors amounted to US\$1.2 billion, accounting for 73.2 percent; bilateral creditors, US\$210 million, accounting for 12.8 percent; and commercial creditors, US\$ 187 million, accounting for 11.4 percent.

39. The stock of domestic debt amounted to Le 6.1 trillion, equivalent to US\$ 635.6 million as at end June 2019, an increase by 7.5 percent relative to the stock as at December 2018.

Budgetary Performance in 2019

40. Mr. Speaker, Honourable Members, public finances continue to improve in 2019 reflecting the impact of Government's sustained fiscal consolidation drive. Total revenue collected during the first half of the year exceeded the IMF programme target while overall expenditures remained within the budgeted limits. The implementation of the 2019 budget was however challenged by the need to pay some of the inherited domestic arrears to ensure continued service delivery in strategic sectors. The situation was exacerbated by the high debt service payments, especially on domestic debt. Despite these constraints, the budget execution rate as at end September 2019 was 72 percent.

41. Mr. Speaker, Honourable Members, total revenue collected between January and September 2019, amounted to Le4.1 trillion or 10.8 percent of GDP. This exceeded the target for the first three quarters of the year by Le278 billion. Income taxes amounted to Le1.42 trillion; Goods and Services Tax (GST), Le756.2 billion; Import Duties, Le529 billion; Excise Duty on petroleum products, Le410 billion; Mineral royalties, Le196.3 billion; Royalty on fisheries amounted to Le77 billion; other MDAs including TSA agencies collected Le523 billion. Road User charges amounted to Le90.4 billion.

42. Mr. Speaker, Honourable Members, the key contributing factors to the improved revenue performance include: broadening of the Treasury Single Account; the continued implementation of the liberalised petroleum pricing formula; the migration to ASYCUDA World; the adoption of the ECOWAS Common External Tariff (CET); improvement in tax enforcement by the National Revenue Authority (NRA); and intensive taxpayer education and trade facilitation.

43. Budget grants received during January to September 2019 amounted to Le 815.3 billion. Of this, Le 521.3 billion was budget support, disbursed by the World Bank and the African Development Bank. Project grants amounted to Le287.1 billion.

44. Mr. Speaker, Honourable Members, total expenditure and net lending for January to September 2019 is estimated at Le5.9 trillion. Recurrent expenditures amounted to Le4.3 trillion, of which wages and salaries are Le1.8 trillion; subsidies and transfers, Le576.1 billion; and interest payments, Le891.3 billion. Domestic capital expenditure amounted to Le708.0 billion; foreign funded capital expenditures amounted to Le639.6 billion.

45. The overall deficit, including grants for January to September is estimated at Le1.6 trillion (4.2 percent of GDP). Including grants, the deficit is Le.756.8 billion (2.0 percent of GDP).

Medium-Term-Economic Outlook: 2020-2022

46. Mr. Speaker, Honourable Members, the medium-term economic outlook is favourable. The economy is projected to further expand by an average of 4.7 percent during 2020 to 2022. The main sources of medium-term growth prospects are:

(i) sector reforms to enhance productivity and attract investment in agriculture, fisheries and tourism; (ii) scaled up Government investment in rice production; (iii) resumption of iron ore mining and expansion in other mining activities; (iv) increased public and private investments in the energy sector; (v) scaling up of construction and rehabilitation of trunk, city and feeder roads; (vi) increasing investment in human capital development with a focus on vocational and technical training; (vii) implementation of regulatory and financial sector reforms to improve the ease of doing business including the establishment of the National Investment Board; (viii) increased support to Small and Medium Enterprises; (ix) establishment of Special Economic Zones and (x) continued efforts to improve governance including the implementation of public financial management reforms and intensifying the fight against corruption.

47. Over the medium-term, inflation is expected to moderate and return to single digits in 2021. This will be driven by the expected increase in domestic food production, stabilisation in the exchange rate, and proactive monetary policy combined with prudent fiscal policy.

48. The implementation of donor-funded projects is also anticipated to increase foreign exchange inflows, create jobs and increase private consumption with positive impact on economic growth.

49. The sustenance of fiscal consolidation efforts will lead to a reduction in the overall budget deficit to an average of 3.0 percent of GDP during 2020-2023. The current account deficit will narrow down to 10.2 percent of GDP in 2020 and further down to 8.9 percent in 2022, as exports increase in the medium-term. Gross foreign reserves will remain above three months of import cover.

50. The favourable outlook of the economy will enable us to make significant progress towards meeting the macroeconomic convergence criteria for the introduction of the single currency in West Africa in 2020. Sierra Leone will benefit from a larger regional market, which will attract investment to the country thereby promoting growth and creating job opportunities. To this end, the Ministry of Finance, in collaboration with the Bank of Sierra Leone, will continue to implement prudent macroeconomic policies to ensure the achievement of the convergence criteria.

Risks to the Outlook of the Sierra Leone Economy

51. Mr. Speaker, Honourable Members, while the medium-term prospects of the economy are bright, they are subject to downside risks which include:

- I. Continued closure of the iron ore mines and its attendant negative impact on growth, revenues, foreign exchange and inflation;
- II. Higher-than-expected rise in international fuel prices would increase the import bill and negatively impact foreign reserves, exchange rate, and inflation;
- III. Delays or non-disbursement of budget support and other donor financing would constrain government spending on priority sectors such as education, health, infrastructure, and social protection;
- IV. Non-payment of domestic arrears would affect the stability of the banking system, hence its ability to provide credit to the private sector with adverse implications for growth and employment; and
- V. Failure to maintain the current momentum in the implementation of policy reform efforts would eventually lead to loss of policy credibility and weaken investor and donor confidence in the economy.

IV. Macroeconomic Policies for Job creation

52. Mr. Speaker, Honourable Members, youth unemployment is currently high. Therefore, it is imperative that employment creation be central to economic policy formulation in the short to medium-term. In this context, the design and implementation of macroeconomic policies in 2020 will not only aim at safeguarding macroeconomic stability but also focus on creating a supportive environment for employment creation. Fiscal, monetary, exchange rate and debt management policies will be re-oriented to achieve employment growth, poverty reduction and macroeconomic stability.

Fiscal Policy

53. Mr. Speaker, Honourable Members, fiscal policy in 2020 will seek to strike an appropriate balance between revenue mobilisation, trade facilitation and improving the ease of doing business, in order to achieve the twin objectives of job creation and human capital development.

Domestic Revenue Mobilisation Measures

(A) Investment-friendly Tax Policies

54. Mr. Speaker, Honourable Members, the 2020 Finance Bill, which I will lay for enactment by this Honourable House, proposes several policy measures to increase revenue and at the same time create the enabling environment for businesses to thrive and create employment opportunities. These include:

- i. Reduction in the Corporate Income Tax Rate from 30 percent to 25 percent. This will not only strengthen tax compliance but also enable SMEs to enter the formal sector and big businesses to expand investment and increase productivity, thereby creating job opportunities;
- ii. All raw materials, semi-processed and finished products, properly labelled for use as input into the production of goods by manufacturing companies will attract an import duty of 5 percent instead of 20 percent;
- iii. Products imported by Packaging Industries will attract an import duty of 10 percent;
- iv. All aviation related charges will be exempt from the payment of GST. These include landing and parking fees, aircraft towing, aircraft cleaning, baggage handling, aircraft security as well as aircraft fuelling. The objective is to reduce the cost of travel to Sierra Leone in order to boost tourism and create job opportunities;
- v. Exemption of GST on free and promotional calls and free data use to the extent that the value of such supply does not exceed 10 percent of the total calls and data use in that period;
- vi. Exemption of GST on financial services administered by Commercial Banks, Community Banks, Micro Finance Institutions and the Apex Bank.
- vii. Introduction of credit relief utilisation for group of companies in order to ensure fast utilisation of tax credits and reduce the overall tax burden on group of companies; and
- viii. Introduction of a rebate or refund system for personal income tax filers paying excess of the actual assessed tax liability.

(B) Revenue Enhancing Tax Policies

55. The 2020 Finance Bill is also proposing the following revenue measures:

- i. Introduce transfer pricing legislation to ensure consistency with international best practice and minimise transfer mispricing and revenue loss from related party transactions;
- ii. Section 2 of the Customs Act 2011 has been revised to clarify what constitutes raw materials, intermediate inputs and packaging materials; and
- iii. Introduce a specific provision for addressing misuse on duty waivers.

(C) Duty and Tax Waiver Policy

56. Mr. Speaker, Honourable Members, every year, Government loses substantial revenues from tax and duty exemptions. For the first three quarters of 2019 alone, revenue lost to import GST and customs duty waivers amounted to more than Le 500 billion. Of this, 40.3 percent were those granted to international organisations, 23.5 percent to donor-funded projects and 16.5 percent to private investors.

57. In line with recommendations of the Review Committee on Duty and Tax Exemptions, a Duty and Tax Waiver Policy has been developed and will be submitted to Cabinet for approval and subsequently a Duty and Tax Exemptions Bill will be tabled before Parliament for enactment. The aim is to rationalise and harmonise exemptions in order to to minimise revenue loss and create a level playing field going forward. Consistent with this framework, Government will institute a review of the fiscal regimes in all existing agreements. In addition, we will soon conclude discussions with development partners on eliminating Duty and Tax Exemptions on all donor-funded projects.

(D) Improving Tax Administration

58. Mr. Speaker, Honourable Members, in addition to the above policies, the National Revenue Authority will be implementing several administrative measures to boost revenue collection and promote trade facilitation:

I. Digitising Tax Collection

59. Mr. Speaker, Honourable Members, currently, most of the tax collection processes are largely manual and unintegrated. To improve the administration of domestic taxes and boost domestic revenue collection, the National Revenue Authority (NRA) is automating and integrating the processes and procedures for collecting taxes. In this regard, in 2020, the NRA will introduce the following:

- i. the Integrated Tax Administrative System (ITAS), to automate and integrate domestic tax administration;
- ii. the Electronic Cash Register (ECR) with the aim of enhancing efficiency in the administration of GST and improving compliance; and
- iii. the single electronic window which will serve as a one-stop shop for the payment of customs and excise duty, GST and income taxes. This will reduce clearance and transaction costs and help facilitate trade.

60. Mr. Speaker, Honourable Members, the introduction of these digital systems will facilitate the availability of tax administration data for analytical work. Government is therefore, collaborating with our development partners to establish a data warehouse. This initiative will improve transparency, efficiency and reduce leakages in tax administration, thereby enhancing revenue mobilisation.

II. Enforcing Tax Compliance

61. The National Revenue Authority will continue to enforce existing and new tax legislation; including provisions in the Finance Acts in order to improve tax compliance. To achieve this, the NRA will undertake the following:

- i. Intensify the enforcement of tax legislation through enhanced monitoring, intelligence and investigations;
- ii. Strengthen collaboration with international partners to enhance NRA's capacity to undertake specialised tax and transfer pricing audits;
- iii. Continue to implement a robust tax education programme and communication strategy;
- iv. Undertake a rented property census in the major cities, in collaboration with the City Councils, to establish a reliable and complete rental income tax database;
- v. Implement a special tax regime for professionals and other 'high net worth' individuals;
- vi. Implement the Domestic Tax Preparer's Scheme and simplify the tax regime for SMEs to encourage them to enter the formal sector and create more jobs;
- vii. Operationalise the Excise Stamp Duty regime to reduce smuggling of imported alcoholic, tobacco, and other products;
- viii. Enforce the provisions in the 2020 Finance Act relating to customers who fail to request for GST receipts after purchasing from GST registered businesses; and
- ix. Beneficiaries of GST Relief Purchase Order (GRPO) are now required to make upfront tax payments and will be refunded within 90 days upon filing of a tax reclaim.

Local Councils Revenue Mobilisation

62. Mr. Speaker, Honourable Members, in 2020, emphasis will be placed on building the capacity of local councils to efficiently mobilise own-source revenue; beginning with the automation of property cadastre systems in city and municipal councils. This will reduce their dependence on transfers from the Central Government.

63. In this regard, the Ministry of Finance and the Ministry of Local Government will collaborate to undertake the following:

- i. Automate the property cadastre system in City and Municipal Councils;
- ii. Conduct a comprehensive chiefdom finance study;
- iii. Provide technical support to local councils for the determination of their individual revenue potentials; and
- iv. Prepare and issue revised guidelines for revenue collection and sharing between local and chiefdom councils.

64. Mr. Speaker, Honourable Members, the ongoing review of the Decentralisation Policy and the Local Government Act 2004, provides an opportunity to address some of the unclear policies and conflicting laws that are constraining local revenue mobilisation efforts. In order to strengthen fiscal decentralisation, the Ministry of Finance will use the revised law to develop a fiscal decentralisation policy and strategy. Government will also provide funding for revenue generating projects at the local level in a timely manner.

Expenditure Management and Control Measures

65. Mr. Speaker, Honourable Members, to improve public expenditure management and control, Government will embark on reforms to improve the integrity and sustainability of the Government payroll; improve the quality and efficiency of non-salary; non-interest recurrent and capital expenditures; and strengthen expenditure controls on other recurrent expenditures.

(i) Improving the Integrity and Sustainability of the Payroll

66. Mr. Speaker, Honourable Members, several reforms to improve the integrity and sustainability of the Government payroll are ongoing. Some of these reforms include the cleaning up of NASSIT and BBAN numbers of public sector employees to address cases of dual employment; automation of the payroll of Sub-Vented Agencies and public tertiary institutions; nationwide biometric verification of all public sector employees; and the introduction of payroll quality assurance measures. In the past year, the various clean-up exercises have resulted in the removal of about 4,500 employees from the payroll.

67. While these reforms have to some extent improved the integrity of the payroll, several anomalies continue to emerge, threatening the sustainability of the Wage Bill. These include weaknesses in man-power planning; incomplete and inconsistent payroll records for some employees; and the absence of a body responsible for oversight

and developing policies relating to the terms and conditions of public sector workers. To address these anomalies and consolidate the gains made so far, the Government will continue to implement the findings of the National Civil Registration Authority (NCRA) biometric verification exercise; strengthen the man-power planning process; and develop a follow-up Payroll Strategy.

68. Mr. Speaker, Honourable Members, plans are at an advanced stage for the establishment of the Wages and Compensation Commission. Very shortly, I will be submitting to this House a Bill for the establishment of the Commission. The Wages and Compensation Commission will take forward some of the payroll reforms including aligning the multiple pensions laws and harmonising pay and remuneration across the public sector.

(ii) Strengthening Expenditure Controls on Other Recurrent Expenditures

69. Mr. Speaker, Honourable Members, the Ministry of Finance will continue to vigorously pursue expenditure control measures, through rationalisation of expenditures, backed by stronger commitment control and cash management. This is aimed at reducing wasteful expenditures, reducing subsidies to State-Owned Enterprises (SEOs) and forestalling the continuous build-up of arrears that has been a major fiscal challenge in recent years. To this end, Government will implement the following measures:

(a) Improving the performance of State-Owned Enterprises

70. Mr. Speaker, Honourable Members, State-Owned Enterprises continue to pose significant risk to the Budget. There are issues of poor financial performance, weak governance, inadequate investment and substantial arrears. The estimated liabilities as at end 2018, is approximately Le1.5 trillion.

71. Between January and September 2019, the Government provided Le98.7 billion as subsidy to the Electricity Distribution and Supply Authority (EDSA) to ensure the sustainable supply of electricity. Should the current trend continue, EDSA would require about Le311 billion in subsidies for the 2020 fiscal year due to technical and non-technical losses. This is clearly not fiscally sustainable.

72. Mr. Speaker, Honourable Members, consistent with the Public Financial Management Act 2016, my Ministry will therefore continue to strengthen the fiduciary oversight of SOEs and management of fiscal risks with the view to reducing the burden on the budget. To this end, a Fiscal Risk Committee comprising high-level public officials, drawn from relevant MDAs and the Bank of Sierra Leone will be constituted.

(b) Fleet Management Policy

73. To minimise expenditures on the repair and maintenance of vehicles assigned to public servants, Government has developed a Fleet Management Policy, which has been approved by Cabinet. The Ministry of Transport and Aviation is leading the development of a detailed implementation plan with support from the Ministry of Finance.

(c) Overseas Travel Policy

74. Mr. Speaker, Honourable Members, Government has developed a policy regulating the provision of Daily Subsistence Allowance (DSA) and other allowances for official trips abroad. The policy will be submitted to Cabinet for approval. This Policy will enable Government to rationalise expenditures and guide the selection process for official overseas travel.

75. This Policy will apply to all officials of institutions covered by the Public Financial Management Act, 2016; all entities of Government established by an Act of Parliament and any person selected as an agent of Government or entities in which Government has controlling equity or exposure.

76. The cost of air tickets also increases Government expenditure on foreign travel. To address this anomaly, Government will introduce the Billing and Settlement Plan (BSP) system designed to facilitate and simplify the selling, reporting and remitting procedures between travel agents and airlines. This will mitigate the current irregularities in travelling overseas by preventing fraud and over-invoicing. It will also increase Government tax collection through a transparent database and ensure the application of a single exchange rate for the issuance of tickets in Sierra Leone.

Strengthening Commitment Controls

77. Government will continue to strengthen commitment control systems to avoid the accumulation of arrears. In 2019, the Ministry of Finance with support from DSTI automated the PET forms for the processing of budgetary requests from MDAs. The implementation of the automated PET forms will commence in 2020 and is expected to minimise expenditure overruns and arrears build-up.

Upgrading IFMIS

78. The Integrated Financial Management Information System (IFMIS) has been rolled out to fifty-six (56) MDAs, thereby decentralising some components of the payment process. In 2020, the IFMIS will be upgraded to the web-based hybrid version, extended to Local Councils, and subsequently to our Embassies and Project Implementation Units (PIUs) to further decentralise and improve accessibility.

Broadening the Scope of the Treasury Single Account (TSA)

79. Mr. Speaker, Honourable Members, the operation of the TSA commence in 2018 with six semi-autonomous Agencies. Following the enactment of the Finance Act 2019. The coverage was broden in 2019 with additional five (5) semi-autonomous Agencies.

80. While the TSA has enabled Government to mobilise additional revenue into the Consolidated Fund, idle cash balances continue to exist in the accounts of MDAs especially Sub-vented Agencies that receive bulk disbursements. To ensure efficient cash management, Government will commence the implementation of Phase II of the TSA in 2020. This will broaden the scope of the TSA to include all Sub-vented and Semi-Autonomous Agencies.

81. An analysis of receipts from TSA Agencies, shows that in 2019 total estimated collection was Le480.3 billion while transfers were Le399.7 billion. This represents 83 percent of total TSA collection. We are currently analysing the operating expenses of TSA Agencies and will commence negotiations with them to increase the amount to be retained for use on goods and services.

Strengthening the Internal Audit Function

82. Mr. Speaker, Honourable Members, in 2019, the Government Audit Committee was established in the Ministry of Finance, and over seventeen (17) Audit Committees were reconstituted in various MDAs. The Government Audit Committee oversees the operations of the other audit committees and follows up on unresolved audit issues. This arrangement will continue to enhance the implementation of audit recommendations of both internal and external audit reports. Dedicated audit teams have been established to carry out regular audit of the Government payroll and public debt payments. The capacity of the Internal Audit Unit will also be strengthened to carry out ICT-related audits.

Institutionalising Public Expenditure Tracking Surveys

83. Mr. Speaker, Honourable Members, the Public Expenditure Tracking Survey (PETS) has been revived to generate baseline data for improving public financial management and service delivery. The 2019 PETS covered the procurement and distribution of drugs; teaching and learning materials, and textbooks; payment of school fee-subsidies to schools; and fertiliser to farmer-based organisations for the 2017 and 2018 financial years. The findings will be discussed with stake holders and recommendations will be implemented to improve service delivery.

Developing an Electronic Funds Transfer System

84. Mr. Speaker, Honourable Members, the manual processing of payment instructions to the Bank of Sierra Leone (BSL) by the Accountant General's Department (AGD) has resulted in delays and errors of omission and involves significant transaction

costs. This is because interbank funds transfer between BSL and the AGD cannot be done electronically as the IFMIS system at the AGD is not integrated with the system at BSL. To address this constraint, an Electronic Funds Transfer (EFT) System is being developed to carry out the following functions:

- i. Provide the Accountant General's Department with the capability to make cashless and paperless disbursements to recipients and beneficiaries of Government payment obligations through the Bank of Sierra Leone;
- ii. Enable the real time processing of all payment transactions from the Accountant-General's Department; and
- iii. Provide for a seamless reconciliation process between the Bank of Sierra Leone and the Accountant General's Department.

Rent for Government Offices

85. Mr. Speaker, Honourable Members, Government spends billions of Leones on rent for Government offices. Preliminary reviews indicate that these rents are over-bloated and there is possible collusion between occupants and the landlords. Whilst Government is seeking funding to construct permanent structures for offices, effective January 2020, the Ministry of Works and Public Assets will assess the value of all rented buildings. Henceforth, all rental requests will be channelled through the Ministry for assessment and approval before payment.

Strengthening Public Procurement

86. Mr. Speaker, Honourable Members, the stringent policies of the National Public Procurement Authority (NPPA) and adherence to procurement processes resulted in huge savings to the value of seventy million dollars (\$70 million). Among others, NPPA (i) introduced specialised standard bidding documents and now reviews bidding documents and evaluation processes before awards are made; (ii) reviewed the Public Procurement Regulations to include a clear mandate for the introduction and implementation of electronic procurement; (iii) discouraged procuring entities from the use of sole source and restricted bidding; and (iv) now produces quarterly price norms.

87. In the coming years, the Ministry of Finance, in collaboration with NPPA, will ensure that all procuring entities prepare credible and realistic procurement plans which are linked to the activities in their budgets and this will be the basis for disbursement of budgetary resources. The NPPA will also publish annual procurement assessment reports, starting with the report on procurement activities of MDAs in 2018.

88. Mr. Speaker, Honourable Members, Government has realised that most of the beneficiaries of local contracts, even for local products like firewood, vegetables and bread, are not resident in the delivery locality (districts) but in Freetown or other regional capitals. This does not facilitate the even spread of the national wealth and encourages further migration into the cities where such opportunities exist.

89. In order to encourage local participation in our procurement processes, distribute the national wealth among districts and encourage people to be resident in their districts, Cabinet has directed that effective January 2020, only persons permanently resident in the delivery locality (districts) will be eligible to apply for all contracts awarded by Local and Central Government for local products, such as firewood, vegetables and bread as well as civil works contracts not exceeding Le 500 million. The Ministry of Finance and the NPPA shall put in place the necessary statutory arrangements to effect this.

90. Mr. Speaker, Honourable Members in a bid to strengthen transparency and accountability in public procurement, Government established the Independent Procurement Review Panel (IPRP) pursuant to Section 20 of the Public Procurement Act 2016. The IPRP provides a complaint mechanism for dissatisfied and aggrieved contractors to seek redress if they believe that there have been irregularities with the outcome of the procurement bidding and award of contract process in which they participated.

91. Since the reconstitution of the Panel, in the last six months, the IPRP has reviewed public procurement contracts amounting to Le 40 billion. The IPRP has restored confidence of businesses as well as development partners in our procurement system. These demonstrates that Government is serious about reducing wastages and providing an equitable and level playing field during the procurement of goods, works and services.

Contract Management

92. In the area of contract administration, proper and effective procedures will be established to ensure we have a firm grip over the creation, execution, and analysis of Government contracts. This is to maximise operational and financial performance while reducing financial risks associated with those contracts, especially the build-up of arrears that could not be detected easily.

Improving the Management of Donor and Domestic funded Capital projects

93. Mr. Speaker, Honourable Members, Government will henceforth enter into contracts for the implementation of domestically funded capital expenditures in local currency to limit the exchange rate risk. To speed up implementation and improve quality of delivery of domestic and foreign funded capital projects, the Ministry of

Finance and the Ministry of Planning and Economic Development (MoPED) have established a two-tier oversight system: an Inter-Ministerial Committee provides policy oversight of projects without compromising laid down rules and procedures while a Technical Implementation Committee monitors and evaluates the implementation of development interventions.

94. To improve efficiency in the public investment process, Government in collaboration with the Fiscal Affairs Department of the International Monetary Fund (IMF) will conduct a Public Investment Management Assessment (PIMA) in December 2019. This assessment will highlight the strengths and weaknesses of our public investment systems and proffer recommendations for improving decision-making process and capital expenditure rationalisation.

95. Mr. Speaker, Honourable Members, in addition, Government is reviewing the draft National Public Investment Management Policy for adoption before the end of 2020 guide capital expenditure planning, execution and coordination; as well as appraisal of developmental projects for informed decision-making.

96. To improve on the design of projects and preparation of national plans, Government will introduce a planning system that links Ward-level planning with Districts to MDAs and the national portfolio of Public Investments Projects (PIP). MoPED will collaborate with the Ministry of Local Government to develop the system.

97. Furthermore, Government has operationalised the National Monitoring and Evaluation Department (NaMED) in the Ministry of Planning and Economic Development (MoPED). NaMED, in collaboration with DSTI, is developing an automated Management Information System for monitoring and evaluation of public expenditure on development projects in the Medium-Term National Development Plan. The disbursement of budgetary allocations to projects will henceforth be triggered by the submission of satisfactory monitoring reports by NaMED.

98. On the implementation of feeder roads, Government will establish a Feeder Road Basket Fund in which all funds for feeder roads will be channelled. This is to facilitate the coordination of the implementation of feeder roads projects.

4.2 Public Debt Policy

99. Mr. Speaker, Honourable Members, as reported earlier, external debt is estimated at US\$1.6 billion and domestic debt at Le6.1 trillion (about US\$650 million) as at end June 2019. The total stock of public debt (external plus domestic) is equivalent to 62.8 percent of GDP as at end June 2019, making Sierra Leone one of the highly-indebted countries in Sub-Saharan Africa. The current level of public debt is a consequence of aggressive borrowing by the past administration, particularly after Sierra Leone benefitted from about 70.0 percent reduction in the stock of external debt under the HIPC and MDRI debt relief Initiatives in 2016.

100. Given the high stock of domestic debt, debt service payments account for about 25.0 percent of domestic revenue, crowding out poverty-related spending, particularly in health and education. It also poses significant rollover and refinancing risks which impedes Government efforts to drive domestic interest rates downwards.

101. Mr. Speaker, Honourable Members, Government remains committed to prudent debt management practices anchored on the Medium-Term Debt Management Strategy, which addresses key issues in both domestic and external debt. Government will implement the new Strategy to enable it to meet its financing needs at minimal cost consistent with prudent degree of risks. Regular Debt Sustainability Analyses (DSA) will also be undertaken ahead of the annual budget cycle to provide early warning signals on debt levels and the risks of debt distress to inform debt management policy. In line with the Medium-Term Debt Strategy, Government will introduce medium to long-term bonds for long-term financing needs such as infrastructure while utilizing short-term treasury bills for cash management and short-term budget financing needs. This will also help lower refinancing and foreign currency risks.

102. To ensure debt sustainability, Government will continue to seek grant financing or borrow at highly concessional terms to finance investments in key sectors of the economy including infrastructure. Government will also 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.

Clearance of Verified Domestic Suppliers and Contractors Arrears

103. Mr. Speaker, Honourable Members, the debt situation is compounded by the huge stock of domestic suppliers and contractors' arrears accrued by the past Administration. The total amount of claims of arrears, submitted to the Auditor General for verification, was estimated at Le10.7 trillion inclusive of unpaid cheques of Le 909 billion held at the Bank of Sierra Leone. Recent arrears verification by Government, in collaboration with the IMF, estimates that as at April 2018, domestic arrears amounted to Le 3.2 trillion (about US\$340 million) of which, 90 percent were accrued in 2016 and 2017.

104. The accumulation of arrears owed to domestic contractors does not only threaten macroeconomic and banking sector stability, it also undermines Government's efforts in implementing economic recovery programmes. It also impacts negatively on private sector businesses, particularly those whose exposures to their bankers continue to accumulate interest charges.

105. Mr. Speaker, Honourable Members, to address this situation, Government, in collaboration with the IMF, has developed an Arrears Clearance Strategy within the context of the Medium-Term Expenditure Framework without constraining financing of new programmes. The strategy will be underpinned by transparency, fairness and equity in the treatment of the suppliers and contractors.

106. Given the limited fiscal space, the strategy involves a combination of outright cash payments at deep discounts or 'haircut' and agreeing on a credible medium-term payment plan with the creditors, backed by the issuance of promisory notes or zero-coupon instruments. Securitisation is considered as the last option. Priority will be given to social security and wage arrears as well as those affecting growth sectors. Arrears that threaten financial sector stability will also be prioritised.

107. Mr. Speaker, Honourable Members, the clearance strategy will be financed from increased budgetary support disbursement from our donor partners as well as resources from our enhanced domestic revenue mobilisation drive. Government has committed about US\$30 million in 2020 as outright cash payment to partially liquidate the stock of arrears.

Monetary Policy

108. Mr. Speaker, Honourable Members, the objective of monetary policy in 2020 is to lower and stabilize domestic prices in order to support the much-needed investments that would lead to sustainable economic growth and job creation. While price stability remains the core mandate of the Bank of Sierra Leone, the stance of monetary policy will also take into consideration the need to support private sector investments. This would be through increased and affordable credit to the private sector, with a view to creating job opportunities. The BSL will continue its assessment of prevailing economic conditions and make adjustments to the monetary policy rate to control inflationary pressures without constraining economic recovery. This policy stance will be supported by the fiscal consolidation efforts of Government and the ongoing financial sector reforms.

109. The availability of unique identification numbers from the biometric civil registration exercise and KIVA project, will enhance credit risk assessment by the Credit Reference Bureau. This combined with the Collateral Registry will increase commercial bank lending to the private sector, thereby supporting investments and creating jobs.

110. Mr. Speaker, Honourable Members, the BSL will also seek to further develop and deepen the interbank market to enable market participants to respond effectively and appropriately to monetary policy signals. The Bank of Sierra Leone will continue to enhance its communication strategy with stakeholders such as commercial banks, manufacturers, petty traders, the Chamber of Commerce and Industry, importers and exporters, the Dollar Boys and Forex Bureaus on monetary policy issues.

Exchange Rate Policy

111. Mr. Speaker, Honourable Members, the exchange rate will remain ‘market-determined’ to ensure the competitiveness of the economy and adjustment to shocks. This is expected to benefit businesses engaged in export-oriented activities in the medium-term.

112. Mr. Speaker, Honourable Members, the foreign exchange market was marred by excess volatility in 2019, attributed mainly to the increased demand for foreign exchange for the importation of fuel and rice combined with speculative activities. The Bank of Sierra Leone considers exchange rate as a key determinant of economic growth, macroeconomic and financial stability. Therefore, the Bank of Sierra Leone recently issued directives aimed at reducing the hoarding of foreign currency and redirecting it to the banking system, as well as prohibiting off-shore forex transactions.

113. The BSL will continue with efforts to smoothen excess volatility in the exchange rate through its intervention in the Wholesale Foreign Exchange Market as and when necessary. The Bank will also enforce the provision in the BSL Act 2019 on quoting and trading in Leones. This implies that it is illegal for individuals and businesses to conduct transactions in Sierra Leone using any currency other than the Leone.

114. The BSL is also working with relevant stakeholders to develop guidelines for enforcing the requirement to repatriate export proceeds through the domestic banking system. This will be complemented by Government efforts to facilitate timely disbursement of project and programme loans and grants in order to increase the supply of foreign exchange in the banking system. Government is also implementing reforms to enhance the productivity of the sectors of the economy with the potential to generate foreign exchange from exports.

Financial Sector Reforms

115. Mr. Speaker, Honourable Members, the Bank of Sierra Leone remains committed to deepening financial intermediation, promoting financial inclusion and safeguarding the stability of the financial system.

116. As part of on-going efforts, the BSL conducted stress testing of the resilience of the banking system in 2019. Key financial soundness indicators revealed that the banking sector is well capitalised, liquid, profitable, and with a continuous reduction in non-performing loans (NPLs).

117. In 2020, the Bank of Sierra Leone will continue to strengthen the financial soundness of banks, while exerting stronger oversight over their cross-border relationships. The Bank of Sierra Leone is also developing a Deposit Insurance Scheme to promote financial sector stability.

118. Mr. Speaker, Honourable Members, whilst the two state-owned banks are now profitable, in line with the recommendations of the recent World Bank/ IMF diagnostic study, enhanced-supervision by the Bank of Sierra Leone will remain. This will continue until Sierra Leone Commercial Bank and the Rokel Commercial Bank develop sound long-term business strategies and a legal and regulatory framework for corporate governance, among others.

119. In a bid to strengthen the regulatory framework for digital financial services, the Bank of Sierra Leone is developing several guidelines including: Tiered Know-Your-Customer Framework; Agent Network Guidelines; E-Money Guidelines; and will amend the Other Financial Services Act of 2001.

120. To accelerate financial inclusion, the Bank of Sierra Leone is collaborating with local and international partners to leverage on emerging technological advancements in the financial sector. As part of the World Bank funded Financial Sector Development Project, the procurement of the National Switch is in progress. Once operational, the National Switch will create a single, integrated and efficient platform for the settlement of interbank electronic payments. It will also allow universal access to digital transactions, thereby reducing the dependency on cash and associated risks. Bank customers will be able to make withdrawals from any ATM, irrespective of which institution they bank with. Eventually, E-commerce activities will be user-friendly, safer and faster, through the electronic settlement of all financial transactions.

121. Mr. Speaker, Honourable Members, work on enhancing the collateral registry at the Bank of Sierra Leone is in progress. This is being augmented by the creation of a credible Credit Reference Bureau based on a nationwide digital identification system. This will ultimately provide credit and financial histories for citizens, ensure the availability and exchange of reliable credit information and ultimately accelerate nation-wide financial inclusion.

V. Sectoral and Structural Policies for Job Creation

122. Mr. Speaker, Honourable Members, Government will adopt a two-pronged approach to employment creation in 2020. Firstly, Government will continue to implement the enabling policies to attract foreign and domestic investment to create job opportunities. Secondly, Government will complement these measures with sector specific and targeted interventions to create jobs for our youths.

Enabling Policies to attract Private Investments for Job creation

123. Mr. Speaker, Honourable Members, Government recognises that the private sector is the engine of economic growth, economic transformation and the provider of quality jobs. Government will therefore implement the following measures:

Improve the Ease of Doing Business

124. Mr. Speaker, Honourable Members, according to the World Bank, improved performance on the Doing Business indicators could result in lower levels of unemployment and poverty. The recently launched 2020 World Bank Doing Business Report ranked Sierra Leone at 163 out of 190 countries with a score of 47.5 out of 100, which is below the Sub-Saharan average score of 51.8. Apart from the 'Starting a Business' Indicator, where Sierra Leone is ranked 58, better than other reformers like Ghana and Kenya, our performance over the years in the other indicators such as Paying Taxes, Getting Electricity, Registering Property, Dealing with Construction Permits and Protecting Minority Investors has been relatively weak.

125. As part of this Administration's plan for automating Government services, DSTI in collaboration with the Ministry of Trade and Industry, the Ministry of Finance and other MDAs, has collected and analysed data on ongoing reforms and existing processes; produced and validated end-to-end business process maps for the ten ranked Doing Business indicators.

126. Mr. Speaker, Honourable Members, to support efforts at improving our ranking, the Government and the World Bank are in the process of finalising an Economic Diversification Project, which has a component focused on implementing selected Doing Business reforms.

127. In preparation for the 'Doing Business' component of this project, the Government in collaboration with the World Bank, has developed a Doing Business Roadmap. The recommendations contained in this Roadmap and the mapping process done by the DSTI will inform the preparation of a comprehensive 'Doing Business Action Plan'.

Establishment of the National Investment Board

128. Mr. Speaker, Honourable Members, we believe that there is the need for a central institution backed by the highest office in the land to provide a single-window for investment, especially in critical sectors of the economy. In light of this, Cabinet has approved the establishment of the National Investment Board (NIB). The policy and legal framework for the Board are being put together for Cabinet approval and subsequent ratification by Parliamentary.

129. The NIB will be the Government's principal policy-making body on investment, responsible for facilitating and coordinating all issues relating to investing in the country. Chaired by His Excellency the President, the Board will bring together Senior Ministers to coordinate the delivery of investment priorities across MDAs. The operational arm of the Board will provide pre-start up, start-up and post-care services to investors.

Establishment of Special Economic Zones (SEZs)

130. Mr. Speaker, Honourable Members, the establishment of Special Economic Zones (SEZs) will facilitate rapid economic growth and create jobs by leveraging tax and non-tax incentives to attract more investments.

131. To this end, in 2020, Government under the leadership of the Ministry of Trade and Industry and the Ministry of Finance will: (i) review the existing SEZ policy to ensure that it is responsive to the latest global developments and is aligned with the wider growth strategy of the Government; (ii) produce a clear implementation strategy for SEZ development fully integrated in national industry policy and economic development strategy; (iii) undertake feasibility studies and develop a master plan to ensure the viability and long-term sustainability of the SEZs based on real market demand; (iv) establish a sound legal and regulatory framework for transparent SEZ operations and to provide protection and certainty to developers and investors; (v) establish high-level leadership and inter-agency coordination involving many government stakeholders; and (vi) ensure careful planning of zone development, inclusive of assessments of basic infrastructure, such as energy, water and roads.

132. Mr. Speaker, Honourable Members, Government will also strengthen complementary policies required for the success of SEZs such as building local supply capabilities, improving human resource development through skills training, providing specialised infrastructure such as energy and roads, and strengthening labour market regulations and social protection.

Investing in Critical Infrastructure

133. Mr. Speaker, Honourable Members, the impact of weak infrastructure on the operating costs of businesses, especially firms in the manufacturing industry, cannot be overemphasised. To this end, we are investing in infrastructure such as energy, transport and ICT that are critical for reducing the cost of business transactions and connecting businesses to markets.

134. Plans are underway for the rehabilitation of the thermal power plants at the Kingtom Power Station. The construction of the 6 MW Solar Park at Newton will be completed in 2020. Government is also implementing the World Bank funded Energy Utility Reform Project to rehabilitate the transmission and distribution lines in Freetown to reduce technical losses in electricity generation.

135. The Department for International Development (DFID) and the African Development Bank (ADB) are funding the rehabilitation and extension of the transmission and distribution network in Bo, Kenema and surrounding villages. The rehabilitation of the Dodo Hydro dam and the DFID funded construction of 100 mini-grids for rural communities is in progress. The Cote D'Ivoire, Liberia, Sierra Leone and Guinea (CLSG) regional electricity project is at an advanced stage. The project is expected to improve

access to cheap and reliable electricity in Bo, Kenema, Freetown and other parts of the country. Government will also restore electricity to Kailahun, Bonthe, Pujehun, Moyamba, Kabala, and Kambia towns.

136. Mr. Speaker, Honourable Members, Government will continue investing in the construction and rehabilitation of roads nationwide. Whilst we remain committed to complete ongoing road construction projects, we will be guided by the principles of prudent financial management. Following a stocktake of ongoing road construction projects, Government signed MOUs with six road contractors to complete the construction of more than 58 km of roads across the country. Government plans to undertake feasibility studies for the construction of an additional 1,944 km of roads nationwide.

137. Mr. Speaker, Honourable Members, to improve our ICT infrastructure, Government has acquired a concessionary loan of US\$30 million through Exim Bank of China for the residual work on the National Fibre Optic Backbone Infrastructure Project. We have initiated engagements with relevant stakeholders, both in the public and private sectors, to kick start the procurement process for the deployment of a Digital Terrestrial Multimedia Broadcast (DTMB) platform that would improve the broadcast sector nationwide. We are also actively engaging the private sector to scale-up investments in the infrastructure needed for the delivery of affordable, reliable and accessible mobile and internet connectivity, to drive the country's digital revolution. These investments will be complemented by other initiatives to improve our human capacity in digital skills and knowledge; ICT related policy, legal and regulatory frameworks; and improving Information and Cyber Security.

Improving Governance

138. Mr. Speaker, Honourable Members, to enhance the potential impact of business regulatory reforms in improving the business climate, Government will continue to strengthen economic governance. Empirical evidence shows that there is a positive relationship between good governance and the direction and volume of both foreign direct and local private investments.

139. The Government's commitment to improving transparency and accountability has resulted in Sierra Leone scoring 50.9 in the 2018 Mo Ibrahim Index and ranking 26 out of 54 countries. Sierra Leone also maintained a score of 3.2 in the 2018 World Bank Country Policy and Institutional Assessment (CPIA) and is improving its performance on other international governance benchmarks.

140. Mr. Speaker, Honourable Members, Government remains committed to tackling corruption in accordance with the Anti Corruption Act 2008 (as amended) and investing in measures to drive the needed behavioural change.

141. Mr. Speaker, Honourable Members, in his address to this Noble House, the President reiterated his Government's commitment to drive behavioural change by launching a National Civic Education Program. The overarching goal of the Civic Education for Development Program is to empower citizens through knowledge and skills acquisition, to internalise positive attitudes and values to make meaningful contributions to sustainable development processes. Accordingly, the National Council for Civic Education and Development (NaCCED) has been established as an institution.

142. In 2020, NaCCED will design and commence the implementation of a Community Civic Engagement for Development program that will enable communities across the country to keep abreast with happenings at the national level through video messaging and community feedback.

143. Sustained good governance and economic stability are expected to strengthen donor and investor confidence. We will, therefore, continue in this direction.

Targeted Interventions for Job Creation

144. Mr. Speaker, Honourable Members, while implementing macro-economic policies and improving the business climate remain essential, the benefits of these policies and their impact on living standards may take time to yield the desired results in terms of employment growth. Therefore, these policies should be complemented with targeted interventions to support job creation and higher utilisation of human capital.

145. Mr. Speaker, Honourable Members, the availability of jobs is the most predictable means by which our youths can acquire the much needed **'bread and butter'**. Given the urgent need to create job opportunities for our youth, especially those in the informal sector, Government will be implementing the following job-creating targeted interventions in 2020:

Supporting Small and Medium Scale Enterprises (SMEs)

146. Mr. Speaker, Honourable Members, as a result of rural neglect, since the 1980s, we have experienced increased migration to urban towns, particularly Freetown and the provincial capitals. We have also experienced an increase in the number of early school leavers. These migrants and the early school leavers, as well as our mothers and sisters, are engaged in informal activities on small and medium-scale.

147. Overall, at least 70 per cent of the active labour force in urban towns is engaged in informal sector activities. Existing research suggests that limited access to finance constitutes the critical barrier to start or expand on small businesses. Currently, a few NGOs and financial institutions provide finance for SME activities. Past interventions of Government have been politicised, faced with faulty implementation strategies or delivery mechanisms, making them unsustainable.

148. Mr. Speaker, Honourable Members, after a careful review, Government is re-introducing a national micro credit scheme. The scheme will be executed by the Ministry of Trade and Industry using NGOs, Micro Finance Institutions, Commercial Banks and Community Banks as implementing partners. The design will conform to all principles of a sustainable micro-credit scheme and a comprehensive operations manual will be developed to guide the implementation and monitoring.

149. Between 2020 and 2022, Government will provide Le 100 billion for micro-enterprises development targeting 20,000 people of which seventy percent are women and thirty percent are youth. In 2020, Le 21 billion has been allocated to setup and pilot the scheme. This amount will be progressively increased in ensuing years.

150. Mr. Speaker, Honourable Members, additionally, an amount of US\$ 20.3 million has been allocated under the planned World Bank funded Sierra Leone Economic Diversification Project to facilitate SME growth and stimulate entrepreneurship in high-growth productive sectors by addressing critical firm level and sector level constraints. The project also includes the establishment of two SME business solution centres to improve access to services such as registration, licensing and permits, and business advice and technical assistance for SMEs and startups. This project will support the regularisation of SMEs that are still in the informal sector while the Government continues to simplify the process of doing business.

Labour Based Public Works

151. Mr. Speaker, Honourable Members, over the years, in spite of the vast resources spent on road construction and rehabilitation, most of the feeder roads, especially in the rural areas remain in deplorable conditions. They need to be rehabilitated after every rainy season. The Local Councils and the Sierra Leone Roads Authority have no capacity in terms of equipment and trained labour at the district level to rehabilitate and maintain roads.

152. The practice has been to contract feeder road rehabilitation and road maintenance to private companies. The costs of these contracts have often been over-bloated and the quality of the work has been poor. Also, the protracted contracting processes result in delays in maintenance, leading to further deterioration of the roads.

153. Commencing in 2020, the SLRA, in collaboration with the Local Councils, will be required to procure and contract road construction and maintenance services locally and employ youths from their communities through labour-based public works supported by machinery. Therefore, youths will be engaged in the rehabilitation, reconstruction and upgrading of feeder roads nationwide. They will be provided with the requisite capacities to undertake public works at chiefdom and district levels.

154. Government will strengthen the capacity of Sierra Leone Roads Authority (SLRA) at the district level by providing equipment including graders, excavators, loaders etc. Government will source external support to acquire the equipment for all 22 Local Councils. Every year, the SLRA will consult with each Local Council to decide on specific roads to be rehabilitated.

155. Mr. Speaker, Honourable Members, in 2020, the Government has earmarked a total of 1,000 km of roads across the country for reconstruction with the potential of employing 5000 youths. Therefore, Government through the budget and the Road Maintenance Fund, will provide the required funding for operational costs, labour and maintenance of the equipment. The mode of collaboration between SLRA and Local Councils will be defined in the form of an MoU. The Ministry of Works and Public Assets, the Sierra Leone Roads Authority, the Road Maintenance Fund and MoPED will all maintain their oversight and quality assurance roles to ensure value for money.

Establishing Chieftom Youth and Military Farms

156. Mr. Speaker, Honourable Members, at least two-thirds of our youth are in agriculture, mainly rice farming. Thus, the best option is to support them to engage in agriculture. In line with President Bio's pledge, Government through the Ministry of Youth Affairs, with strong technical support from the Ministry of Agriculture and Forestry, will provide assistance in the form of tractors, improved seedlings, processing equipment and training in extension services to our youth, in selected chieftoms in all districts.

157. Mr. Speaker, Honourable Members, Government spends large amounts of money on the purchase of imported rice for the security forces. With technical support from the Ministry of Agriculture and Forestry (MAF), the Agricultural Unit of the Military will be supported to cultivate 5,000 hectares of land. With expected yield of three metric tons per hectare, total production is estimated at 15,000 metric tons. This will partly substitute imported rice provided to the Military. It is projected that in three years, all rice consumed by the security forces will be produced locally through this scheme.

Tree Planting and Afforestation

158. Mr. Speaker, Honourable Members, there is worrying evidence of deforestation for varying purposes. In light of this, and against a background of mudslides and several flash floods, Government will launch a National Afforestation Programme to be implemented through the Ministry of Agriculture and Forestry. The components shall include the provision of improved variety tree seedlings, tools and equipment, training and civic education and social mobilisation for environmental protection. This programme will initially target 10,000 youths, of which at least 50 per cent will be women.

Expanding Technical and Vocational Education and Training

159. Mr. Speaker, Honourable Members, Government's utmost priority is to ensure that our youth acquire the requisite skills and training to support meaningful employment.

160. To achieve this, the Ministry of Technical and Higher Education has developed the Technical and Vocational Education Training (TVET) Policy and revamped the Technical and Vocational Educational Training (TVET) Department in the Ministry. This policy will guide the review and standardisation of the curriculum and certification for TVET to produce candidates with the skills needed in both the public and private sectors. It will also provide the framework for the implementation of measures aimed at improving the quality of TVET provision, particularly in areas with a high potential for job creation.

161. In addition, Government with the support of partners is establishing Technical Institutes in all sixteen districts. However, some of the facilities require rehabilitation while most lack the requisite tools and equipment for effective technical education. Therefore, Government will rehabilitate the existing facilities, construct additional facilities and provide them with the required furniture, tools and equipment. Training will take place in rented premises in districts where there is no permanent structure and resources will be mobilised to construct permanent structures in the next three years.

Establishing a National Apprenticeship System

162. Mr. Speaker, Honourable Members, while the formal TVET will target early school leavers and those who cannot pursue university education, Government will collaborate with partners to establish a National Apprenticeship System. This system will target youth who cannot read or write or have very low level of formal education. Such a system will serve as a pathway for getting young people into skilled trades.

163. Mr. Speaker, Honourable Members, Apprenticeship schemes have been successful all over the world. The Minister of Human Resource Development in India once said, "The apprenticeship training is one of the sources to develop skilled manpower for industry, by using training facilities available in the establishments without putting an extra burden on the Exchequer to setup training infrastructure". I implore Private Sector Partners, Non Governmental Organisations and Development Partners, to support us in this venture.

Empowering Persons Living with Disability

164. Mr. Speaker, Honourable Members, this Government is an inclusive Government. We will leave no one behind. Our brothers and sisters who live with disabilities rely on handouts for their livelihood. It is embarrassing to see them chasing vehicles for handouts and sleeping in shanty homes and shops. As a caring Government, we will

commence a project that will provide skills training and micro credit for persons living with disabilities. It is estimated that 2,000 persons living with disability will be targeted in the next three years for economic empowerment.

Beach Sanitation, Security and Safety

165. Mr, Speaker, Honourable Members, Sierra Leone is endowed with vast stretches of beaches, most of which are pristine. In recent years, seaweed and challenges with proper solid waste disposal during the rainy season make the beaches filthy and unfit for use. While we are electrifying the beaches and providing water facilities, we must also improve sanitation, security and safety along the beaches. This will promote both international and domestic tourism.

166. Government will hire youth to serve as beachcombers (cleaners), beach marshals (security) and lifeguards throughout the year. In 2020, Government plans to employ at least 3,000 youths for the cleaning, security and safety of our beaches, mostly in the Western Area.

Sports

167. Mr. Speaker, Honourable Members, the conduct of a successful Premier League in the 2018 to 2019 football calendar provides abundant evidence that sports, is a significant source of direct and indirect jobs for our youths. Additionally, football stimulates economic activities. Therefore, Government will increase its support to the conduct of the national football league.

Entertainment

168. Mr. Speaker, Honourable Members, a unique component of our tourism promotion strategy is the development of our local entertainment industry. Through this industry, we can further engage the wider world on our folklore, culture and traditions through music, drama, film and other creative arts.

169. Therefore, as the final component of our sectoral strategy for job creation Government will, therefore, provide resources to strengthen the collaboration between the private sector and relevant state institutions to drive the development of Sierra Leone's entertainment industry with a focus on job creation and creating linkages with international markets.

VI The 2020 Budget

Total Resource Envelope for FY 2020

170. Mr. Speaker, Honourable Members, the projected total budgetary resources for the 2020 Financial Year processed through the Consolidated Revenue Fund will amount to Le8.24 trillion comprising domestic revenue of Le6.47 trillion, budget support of Le 1.0 trillion, and domestic financing of Le873.9 billion.

171. The other category of resources comprising project loans and project grants to be disbursed by development partners through commercial banks and in some cases the Bank of Sierra Leone for the financing of projects in various sectors are projected at Le1.08 trillion.

172. Mr. Speaker, Honourable Members, on the basis of the expected increase in economic activities and the revenue mobilisation measures highlighted earlier in this Statement, domestic revenue is projected to increase to Le6.47 trillion (14.9 percent of GDP) in 2020 from the estimated amount of Le5.30 trillion (14.3 percent of GDP) in 2019. Income Taxes will contribute Le2.27 trillion; Goods and Services Tax (GST), Le1.24 trillion; Customs and Excise Duties, Le1.46 trillion, Royalty and Licenses on minerals and petroleum, Le322.1 billion; Royalties and Licenses on fisheries, Le122.7 billion; Parastatals dividends, Le60.0 billion; revenues from other Government departments including TSA agencies and royalty on timber exports will amount to Le789.7 billion. Road User Charges and vehicle licenses will contribute Le124.8 billion to domestic revenue in 2020.

Expenditure Priorities and Allocations

173. Mr. Speaker, Honourable Members, total expenditure and net lending for 2020 will amount to Le9.35 trillion (21.5 percent of GDP) compared to the estimated Le7.69 trillion (20.5 percent of GDP) for 2019. Of this, recurrent expenditure will amount to Le6.48 trillion (14.9 percent of GDP) and capital expenditure and net lending to Le2.7 trillion (6.6 percent of GDP). Foreign-financed capital expenditures are projected at Le1.81 trillion (4.2 percent of GDP) and domestic funded capital expenditures at Le1.1 trillion (2.6 percent of GDP).

Wages and Salaries

174. The Government wage bill is projected to increase to Le3.17 trillion in 2020 from Le 2.59 trillion in 2019. The increase of Le586.6 billion will cover the wage bill of the Universities and Colleges, bringing into the payroll 5000 teachers, 3000 health sector workers and 1000 police office in 2020.

175. Following the improvement in the conditions of service of health workers salaries of teachers are increased by 30 percent, to support human capital development effective April 2020. To improve the living conditions of low-income earners, Government is increasing the minimum wage from Le500,000 to Le600,000 per month.

176. Mr. Speaker, Honourable Members, the role of the political leadership in councils is critical in the delivery of services that supports local economic development. However, this has not reflected in the remuneration of Mayors or Chairpersons and their Deputies. This has negatively affected the morale and effectiveness of council political leadership. Whilst we expect the review of the Decentralisation Policy and Local Government Act to substantively address these issues amongst others, a first step is taken to introduce payment of salaries to Mayors/Chairpersons and their Deputies effective April 2020. In the same vein, sitting fees and transport allowances for Councillors will also be increased.

177. Mr. Speaker, Honourable Members, in addition to the political leadership in councils, the core staff of councils are working in a very difficult condition with low salaries and morale. This situation has posed a challenge to attract and retain competent and qualified staff to work in local councils. This must change if councils are to truly deliver improved services at the local level. As a first step in this direction, the salaries of core staff of councils will be increased effective April 2020.

178. Mr. Speaker, Honourable Members, Government is aware of the critical role of Paramount Chiefs in supporting service delivery at the local level. To this end, Government is committed to restoring the dignity of Paramount Chiefs and Tribal Heads in the Western Area. As a first step in this direction, Government will increase remuneration to Paramount Chiefs and 12 other chieftom functionaries.

179. However, a Local and Chieftom Councils staff audit and biometric verification will be conducted before the increase is effected.

Debt Service Payments

180. Total interest payments will amount to Le1.23 trillion in 2020. Of this, interest payments on domestic debt will amount to Le1.10 trillion while Interest payments on external debt, Le120.5 billion. The repayment of principal on external debt is projected to amount to Le579.1 billion in 2020.

Other Recurrent, Domestic and Foreign Capital Expenditures

181. Mr. Speaker, Honourable Members, the budgetary allocations for 2020 is consistent with the priorities of Government, as articulated in the Medium Term National Development Plan (2019-2023). Human Capital Development remain the topmost priority of Government, followed by economic diversification and infrastructure development to promote sustainable economic growth and job creation.

Cluster One: Human Capital Development Education

182. Mr. Speaker, Honourable Members, total budgetary allocation to the education sector is Le1.4 trillion, representing 22 percent of total primary expenditures. The Free Quality School Education Programme remains Government's flagship. To deepen its implementation, Government is allocating Le317.2 billion in the domestic capital budget to cover the procurement of teaching and learning materials, school fee subsidy, school feeding programme, and payment of examination fees for NPSE, BECE, and WASSCE. The sum of Le3.0 billion is provided for rehabilitation and refurbishment of District Technical Institutes and Teacher Training Colleges. Government's counterpart contributions to the rehabilitation of Fourah Bay College will amount to Le5.0 billion and to the construction of the new IPAM campus is also Le 5.0 billion.

183. The wage bill for teachers is projected at Le657.6 billion while that of Tertiary Universities and Colleges will amount to Le200.5 billion. From the recurrence budget the sum of Le122.0 billion is allocated to the Ministry of Higher and Tertiary Education including Le80.0 billion as grant in aid. The Ministry of Basic and Secondary Education is allocated Le26.1 billion including Le10.2 billion as Grants to Government Boarding Schools.

184. Development partners including the World Bank, BADEA, Saudi Fund, OFID, EBID and DFID will disburse Le1.92 trillion to support various projects in the education sector. Transfers for the devolved functions in the Education Sector will amount to Le9.4 billion leones.

Health

185. The Health sector is allocated Le674.2 billion, representing 11 percent of the total budget. Of this amount, Le51.2 billion is from the recurrent budget including Le13.1 billion to support primary health care services for Malaria, TB and HIV/AIDS prevention and control; Le5.5 billion for Reproductive and Child Health Care Services; Le19.2 billion for Hospital and Ambulance Services. The Wage bill for Health sector workers will amount to Le345.1 billion in 2020.

186. In addition, a total of Le37.2 billion is allocated to the health sector from the domestic capital budget. Of this, Le7.0 billion in addition to the Le15 billion from recovered money from the ACC is for the construction of a Diagnostic Health Centre and Le1.0 for the construction of a Warehouse at Kerry Town. An amount of Le51.3 billion is allocated to the National Medical Supplies Agency for the procurement of Free Health Care and Cost Recovery Drugs.

187. The World Bank, Global Fund, GAVI, CDC, IDB Kuwaiti Fund and BADEA will disburse about Le 291.2 billion for the implementation of various projects in the health sector. Government's counterpart contribution to these projects will amount to Le24.0 billion.

188. The amount of Le82.3 billion allocated for devolved functions in the health sector covering solid waste management, monthly cleaning exercise, District Hospitals and Peripheral Health care services (PHCs).

Social Protection

189. An amount of Le44.5 billion is allocated from the recurrent budget to the Social Protection Sector, including Le7.2 billion for Social Protection, Le8.7 billion leones for Pilgrimage under the Ministry of Social Welfare Gender and Children's Affairs; NaCSA Le 2.1 billion; Ministry of Labour and Social Security; Le4.4 billion; Ministry of Youth Affairs Le5.5 billion, of which the National Youth Commission Le3.1 billion; Ministry of Sports Le16.6 billion; and National Youth Service Le2.4 billion. An amount of Le 2.2 billion is allocated for devolved functions relating to youth and sports services at the local level. Grants for devolved social welfare services will amount to Le1.5 billion.

190. From the domestic capital budget, the Ministry of Youth will also receive the sum of Le56.4 billion for the implementation of various youth development and empowerment programmes. These include Le30.0 billion for Youth Entrepreneurship; Le21 billion for the establishment of Youth Farms; Le3.4 billion for Youth in Fisheries; Le2.0 billion for the Car Wash Project and Le1.0 for Youth Empowerment Fund and Le400 million for the establishment of the National Apprenticeship Scheme.

191. From the domestic capital budget, Le14.7 billion is allocated to NaCSA. Of this amount Le 5.0 billion is for the construction and rehabilitation of community facilities and an initial amount of Le5.0 billion for Economic Empowerment for Persons Living with Disability. Counterpart contributions to donor-funded projects, implemented by NaCSA, will amount to Le4.7 billion.

192. The World Bank, IDB, KFW, GIZ and UNHCR will disburse Le89.9 billion for the implementation of various social protection programmes implemented by NaCSA.

Cluster Two: Diversifying the Economy

Agriculture

193. Mr. Speaker, Hon. Member, to support the implementation of the National Agricultural Transformation programme, Government is allocating Le348.8 billion to the agriculture sector, accounting for 6 percent of the total primary expenditure. Of this, Le38.9 billion is from the recurrent budget to support the rehabilitation of existing plantations, rehabilitation of Inland Valley Swamps, procurement of livestock and animal vaccines, fertilizers and seedlings, as well as support the Fertilizer Regulatory Agency and the Seed Certification Agency.

194. Transfers for devolved functions in the agriculture and fisheries sectors will amount to Le8.3 billion.

195. Mr. Speaker, Honourable Members, Government is allocating Le109.4 billion from the domestic capital budget to the Ministry of Agriculture and Forestry. Of this amount Le61.6 billion is allocated for the establishment of the Chiefdom Youth and Military Farms and Le10.0 billion to support the National Reafforestation programme. Also, Le2.0 billion is provided for the rehabilitation of the Musaia Livestock Station. An amount of Le500 million is allocated to finance the feasibility study for the establishment of District Farm Service Centres.

196. The World Bank, IFAD, AfDB, IDB and DFID will also disburse the sum of Le190.9 billion for the implementation of various projects in the agriculture sector.

Fisheries

197. As part of Government's efforts to improve the productivity of the fisheries sector, the Ministry of Fisheries and Marine Resources is allocated Le12.6 billion from the recurrent budget. Of this amount, Le7.6 billion is for the procurement and distribution of appropriate fishing gear and training on sustainable fishing practices. An amount of Le3.1 billion is allocated to establish and operationalise a Fish Testing Laboratory.

198. Government is also allocating Le7.5 billion from the domestic capital budget to support the fish stock assessment, rehabilitation and construction of fisheries infrastructure, support to women in fisheries, monitoring and surveillance and improving quality and safety standards for fish exports.

Tourism

199. Government is allocating Le7.7 billion from the recurrent budget including Le4.2 billion to the National Tourist Board, for the implementation of the Tourism Marketing Strategy and Le2.2 billion to the Monuments and Relics Commission for the rehabilitation of various historic buildings and sites nationwide. The National and Railway Museums will receive Le1.2 billion.

200. In addition, an amount of Le17.1 billion is allocated from the domestic capital budget to the tourism sector, of which Le1.9 billion is to the Ministry of Tourism for the development of five ecotourism sites; Le8.2 billion to the National Tourist Board for several tourism projects, including the Peninsula Beaches Sanitation and Security Project and Le7.0 billion to the Monuments and Relics Commission for the restoration of Old Fourah Bay College, construction of a Museum and Heritage Centre in Bonthe and restoration of proclaimed and protected sites.

201. Development partners including the UNDP and the USA will disburse Le33.0 billion for implementation of various projects in the tourism sector. Government's counterpart contribution to these projects in the tourism sector will amount to Le5.0 billion.

Trade, Manufacturing and Services Sectors

202. As part of the efforts to promote trade and investments for job creation especially for the youths, Government is allocating from the recurrent budget an amount of Le14.8 billion to the Ministry of Trade and Industry to support various agencies engaged in improving the business environment and the promotion of investment and export activities.

203. In addition, Le22.0 billion is allocated from the domestic capital budget as support to Micro, Small and Medium Scale Enterprises.

Cluster 3: Managing Natural Resources

204. Mr. Speaker, Honourable Members, to support the efficient management of our natural resources, Government is allocating Le3.4 billion to the Ministry of Mines and Mineral Resources including Le1.8 billion to the National Minerals Agency. In addition, Le6.0 billion is allocated to the Petroleum Directorate for the effective governance and management of upstream petroleum resources. The Petroleum Regulatory Agency is allocated Le10.2 billion. An amount of Le3.7 billion is allocated to the Ministry of Lands, Housing and the Environment for the implementation of the development of the legal framework for the Land Commission and Customary Land Rights Bill.

Cluster Four: Governance and Accountability for Results

205. Mr. Speaker, Honourable Members, to promote good governance and efficient management of the economy, Government is allocating from the recurrent budget, Le7.2 billion to the Audit Service Sierra Leone; Le8.0 billion to the Anti Corruption Commission; Le17.0 billion to the Judiciary; Le18.8 billion to the Law Officer's Department; Le93.0 billion to the Ministry of Foreign Affairs and International Cooperation; Le83.0 billion to the Ministry of Finance; Le43.5 billion to the Ministry of Planning and Economic Development; Statistics Sierra Leone, Le5.6 billion; Le193.9 billion to the National Revenue Authority; Le35.0 billion to the Accountant-General's Department; Le1.1 billion to the National Commission for Democracy; Le2.0 billion to the National Council for Civic Education and Development (NACCED); Le70.8 billion to the Ministry of Defence; Le60.1 billion to the Sierra Leone Police; Le43.8 billion to the Sierra Leone Correctional Services; and Le3.4 billion to the National Fire Authority. The budgetary allocation to the House of Parliament is increased to Le37.2 billion in 2020.

206. In addition, Government is allocating from the domestic capital budget, Le89.6 billion to support various governance related activities including Le19.6 billion for the rehabilitation of foreign missions; Le6.0 billion for the integrated Civil Registration and Vital Statistics and ID Management systems; Le500 million for the establishment of the Wages and Compensation Commission; Le10.0 billion to the National Council For Civic Education and Development (NACCED) for strengthening community civic engagements; Le7.0 billion for the new construction and rehabilitation of police stations; Le12.0 billion as support to the Military for Food Production; Le3.0 billion for construction of military barracks; Le5.0 billion for Audit Service Sierra Leone headquarters; Le5.0 billion for the construction of Anti Corruption Building; Le2.0 billion for the rehabilitation of Correctional Centres and facilities; and Le700 million for the rehabilitation of Statistics Sierra Leone Headquarters.

207. In addition, the World Bank and FAO are disbursing Le2.9 billion to Statistics Sierra Leone to support the conduct of various surveys. Government's counterpart contribution to these surveys will amount to Le1.8 billion.

Cluster Five: Infrastructure Development and Economic Competitiveness

208. Mr. Speaker, Honourable Members, the development of infrastructure remains critical in improving the business environment to attract investment for job creation.

Improving Electricity Supply

209. Given the critical importance of the energy sector to sustainable growth and job creation, Government is allocating an amount of Le127.5 billion from the recurrent budget to the Ministry of Energy. Of this amount, energy subsidies including fuel for Independent Power Providers, is Le124.1 billion.

210. Government is also allocating from the domestic capital budget an amount of Le42.1 billion to the energy sector including Le20.0 billion for electrification of six district capital towns; Le5.0 billion for rehabilitation of Electricity House, Le5.0 billion for rehabilitation of EGTC thermal plants, and Le2.0 billion for the rehabilitation of the Dodo Hydro dam.

211. The Abu Dhabi Fund, African Development Bank, World Bank, DFID, and Indian Exim Bank will disburse Le323.4 billion towards the implementation of various projects in the energy sector. Government's counterpart contribution towards the implementation of these projects will amount to Le10.2 billion.

Improving Water Supply

212. An amount of Le11.3 billion is allocated from the recurrent budget to the Ministry of Water Resources, of which, Le5.2 billion as grants to SALWACO and Le2.1 billion to the Water Resource Management Agency.

213. An amount of Le21.0 billion is allocated from the domestic capital budget to SALWACO to finance the completion of water supply projects in all districts, construction of solar-powered bore holes in 13 districts, construction of water supply systems in Bonthe Municipality and construction of industrial bore holes in urban areas; the procurement and installation of metres, billing software and laboratory equipment. An amount of Le6.0 billion is allocated to the National Water Resource Management Agency for the construction of 10 hydrological monitoring networks and 25 ground water monitoring stations. In addition, Le3.0 billion is allocated to GUMA Valley Water Company for the emergency water supply project in the Western Area.

214. Development partners, including the African Development Bank, World Bank, DFID, Kuwaiti Fund, Saudi Fund will disburse Le253.0 billion for the implementation of various water projects by GUMA and SALWACO. Government's counterpart contribution to these projects will amount to Le34.7 billion.

Improving the Road Network

215. Government is allocating from the domestic development budget the sum of Le217.0 billion to the Sierra Leone Roads Authority (SLRA) to support Labour Based Public Works programmes for youths at the district level; spot improvement of highways; completion of township roads; construction of the Bo-Mattru Road, Bandajuma-Pujehun-Gbondapi Road, the Hill-Side Bye Pass Road and for feasibility studies for the construction of major highways.

216. Development partners including EU, AfDB, OFID, IDB, Kuwaiti Fund, Saudi Fund, and Peoples Republic of China are disbursing Le236.0 billion for the completion of Magbele, Mabang and Kpangbama bridges and Bo-Bandajuma, Pendembu-Kailahun, Lumley-Tokeh, Limkokwing-Regent Roads. Government counterpart contribution to these roads and bridge projects will amount to Le45.0 billion.

Cluster Six: Addressing Women, Children and Disability Issues

217. Mr. Speaker, Honourable Members, to address some the challenges facing women and children, Government is allocating from the recurrent budget, Le3.3 billion for Gender and Children's programmes under the Ministry of Social Welfare, Gender and Children's Affairs and Le1.3 billion as support to the National Children's Commission. In addition, an amount of Le1.0 billion is allocated from the domestic capital budget to support women's empowerment. Transfers for devolved functions for Gender and Children's Affairs will amount to Le1.8 billion.

Cluster Seven: Addressing Vulnerabilities and Building Resilience (Environment, Climate Change and Disaster Management)

218. Mr. Speaker, Honourable Members, as part of Government's efforts to address environment and climate change challenges, Government is allocating from the recurrent budget, Le28.5 billion to the Sierra Leone Environmental Protection Agency, Le1.9 billion to the Nuclear Safety and Radiation Protection Agency and Le1.4 billion to the Sierra Leone Meteorological Agency. In addition, Government is allocating from the domestic capital budget Le2.2 billion to the National Protected Area Authority.

Budget Deficit and Financing

219. The overall deficit, including grants is projected at Le1.1 trillion (2.6 percent of GDP). Excluding grants, the deficit is projected at Le2.9 trillion (6.6 percent of GDP). The primary deficit is projected at Le156.7 billion (0.4 percent of GDP). The deficit will be financed by both domestic and foreign sources. Foreign financing in the form of project loans and grants is projected at Le1.08 trillion. Domestic financing will amount to Le873.9 billion.

VII. Risks to the Implementation of the Budget

220. Mr. Speaker, Honourable Members, the potential risks that could derail the implementation of the Government's Budget have been identified and discussed in the Government's Fiscal Strategy Statement for 2020 to 2022. For the 2020 Budget, the following risks have been identified:

- (i) Continued closure of the iron ore mines and its implications for growth, exports, domestic revenue and foreign exchange earnings;
- (ii) Increase in the price of fuel in the international market and its implications for Government expenditure, foreign exchange reserves and stability of the exchange rate;
- (iii) Rising inflation and domestic interest rates and its implications for Government expenditure on the wage bill, goods and services and interest payments on domestic debt;
- (iv) Increase in subsidies to EDSA and other SOEs;
- (v) Unexpected shortfall in domestic revenue collection;
- (vi) Delays in the disbursement of budget support by development partners;
- (vii) Weak implementation of structural reforms and non-adherence to the IMF programme targets, which could derail the programme with the Fund; and
- (viii) The occurrence of natural disasters and associated expenditure, which could derail the implementation of the budget.

VIII. Conclusion

221. Mr. Speaker, Honourable Members, the 2020 Budget focuses on consolidating human capital development and stimulating the economy to create job opportunities, especially for the youths. The policy measures I have announced are deliberate, specific and targeted. They will have immense impact on incomes, human development and social security of our people. Thus, the theme of this Budget is '**Fiscal Consolidation for Human Capital Development and Job Creation**'.

222. The economic policies articulated in this budget build on the progress made in fiscal consolidation efforts of the previous year. These policies, combined with the sectoral policies and programmes, will facilitate the scaling up of investments in human capital development, infrastructure and productive sectors supported by science, technology and innovation. The ultimate goal is to create jobs for our youth. This Budget seeks to enable the youth, who are our most valuable resource to take their rightful place in society by equipping them with the right skills and empowering them

with financial resources to make their dreams come true. The time for using and abusing the youth as agents of crime and other social ills is over. We must, and we will, increase their participation in the development process of this country.

223. Mr. Speaker, Honourable Members, as a 'Talk and Do' Government, we will work towards the delivery of these commitments. For this to happen, core interventions have been shifted from the recurrent to the capital budget to ensure effective implementation of projects as well as monitoring and evaluation of results. It is also clear that achieving all these objectives will require investments from a range of different resources. To this end, a Consultative Group Meeting for the Medium Term National Development Plan is planned next year to mobilise resources for its implementation. This will include confirming already committed internal and external resources; raising funds through the restructuring of existing public debt; and mobilising additional resources through private sector and other innovative financing.

224. Let me at this point thank His Excellency, the President Dr. Julius Maada Bio for his vision set out in the Presidential Address to this Parliament; continuous guidance provided directly to the political leadership, and through the regular economic management briefing.

225. To the Vice President, Dr. Mohamed Juldeh Jalloh, who launched the Budget Hearing Meetings, and maintains regular contact with the Ministry of Finance on various issues, I say thank you very much.

226. The Chief Minister, other Cabinet colleagues, you have been very helpful. You have demonstrated understanding in the midst of scarce resources. You have been frank and sincere in all our bilateral engagements and have embraced the national agenda even at the expense of your sector priorities. From the bottom of my heart, I thank you and promise to allocate additional resources as the situation improves.

227. Mr. Speaker, Honourable Members, I wish to express my sincere gratitude to the Deputy Minister of Finance, the Financial Secretary, the Principal Deputy Financial Secretary, the Chief Economist, all Directors and staff in the Ministry of Finance for their support in the design and implementation of policies, including this Budget Policy Statement. We also appreciate the Minister of Planning and Economic Development, the Development Secretary and staff of Ministry of Planning and Economic Development for their contribution to the preparation of the capital budget.

228. The Governor, Deputy Governor, management and staff of the Bank of Sierra Leone are appreciated for their cooperation in further enhancing the coordination of fiscal and monetary policies for the betterment of all Sierra Leoneans. The Commissioner General, management and staff of the National Revenue Authority deserve special commendation for their tireless efforts in the mobilisation of domestic revenue and preparation of the budget.

229. Mr. Speaker, Honourable Members, I would like to reiterate my appreciation for the effective bipartisan role played by this Noble House of Parliament under the leadership of the Honourable Speaker, in passing legislations that are contributing to the restoration of fiscal discipline and improving economic governance. In addition, we also wish to acknowledge the invaluable 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 the various bills and statutory instruments.

230. I would also like to recognise our development partners, who in addition to providing direct budget support. That have contributed immensely in providing project support as well as technical assistance and advisory services.

231. 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. As usual, the Government Printer and staff rose to the occasion and produced the printed Budget Statement and estimates on time.

232. On this note, Mr. Speaker, Honourable Members, let me reiterate that this Budget is a continuation of a series of Budget Policy Statements that will sustain economic growth, promote human capital development and increase private sector participation to create jobs and lift our people out of poverty.

233. Mr. Speaker, Honourable Members, this is a **Bread and Butter Budget**. I, therefore, commend it to this House.

234. I thank you ALL and God Bless Us All.

BUDGET PROFILE

GOVERNMENT OF SIERRA LEONE

ANNEX 1-BUDGET PROFILE FOR FY2018-2022

In millions of Leones (Le'm)

PARTICULARS	FY2018 <i>Estimate</i> Q1-4 Jan-Dec	FY2018 <i>% of</i> GPD	FY2019 <i>Program</i> Q1-4 Jan-Dec	FY2019 <i>% of</i> GPD	FY2020 <i>Budget</i> Q1-4 Jan-Dec	FY2020 <i>% of</i> GPD	FY2021 <i>Indicative</i> Q1-4 Jan-Dec	FY2021 <i>% of</i> GPD	FY2022 <i>Indicative</i> Q1-4 Jan-Dec	FY2022 <i>% of</i> GPD
Total Revenue and Grants	5,108,751	15.8%	6,658,628	17.7%	8,235,596	18.9%	8,943,424	17.7%	10,481,474	18.2%
Domestic Revenue	4,428,458	13.7%	5,378,990	14.3%	6,470,436	14.9%	7,748,109	15.3%	9,180,374	15.9%
Income Tax Revenue	1,595,946	4.9%	1,930,198	5.1%	2,274,303	5.2%	2,914,352	5.8%	3,256,521	5.6%
Corporate Tax	438,331	1.4%	384,223	1.0%	591,141	1.4%	737,482	1.5%	839,294	1.5%
Personal Income Tax - incl. Govt PAYE	1,157,614	3.6%	1,508,207	4.0%	1,683,162	3.9%	2,176,870	4.3%	2,417,228	4.2%
Other Taxes	0	0.0%	37,768	0.1%	0	0.0%	0	0.0%	0	0.0%
Goods and Services Tax	886,384	2.7%	984,000	2.6%	1,235,200	2.8%	1,655,567	3.3%	1,936,224	3.4%
Import GST	550,581	1.7%	384,000	1.0%	721,221	1.7%	623,087	1.2%	735,602	1.3%
Domestic GST	335,803	1.0%	600,000	1.6%	513,979	1.2%	1,032,480	2.0%	1,200,622	2.1%
Customs and Excise Department	1,008,519	3.1%	1,281,000	3.4%	1,541,563	3.5%	1,588,543	3.1%	2,051,747	3.6%
Import Duties	650,486	2.0%	710,000	1.9%	893,363	2.1%	879,517	1.7%	1,242,139	2.2%
Excise Duties on Petroleum Products	347,154	1.1%	546,000	1.5%	598,665	1.4%	634,499	1.3%	723,943	1.3%
Other Excise Duties	10,879	0.0%	25,000	0.1%	49,535	0.1%	74,527	0.1%	85,664	0.1%
Mines Department	222,772	0.7%	270,080	0.7%	322,125	0.7%	366,572	0.7%	406,882	0.7%
Royalty on Rutile	57,263	0.2%	109,460	0.3%	105,169	0.2%	102,271	0.2%	107,619	0.2%
Royalty on Bauxite	16,757	0.1%	14,498	0.0%	20,268	0.0%	34,969	0.1%	38,028	0.1%
Royalties on Diamond and Gold	75,196	0.2%	45,159	0.1%	39,113	0.1%	69,288	0.1%	74,069	0.1%
Royalty on Iron Ore	3,468	0.0%	8,518	0.0%	29,194	0.1%	61,673	0.1%	79,415	0.1%
Licences(Including Petroleum Revenue)	70,088	0.2%	69,909	0.2%	128,382	0.3%	98,372	0.2%	107,750	0.2%
Other Departments	660,643	2.0%	788,227	2.1%	972,416	2.2%	1,077,706	2.1%	1,354,284	2.3%
Royalties etc. on Fisheries	94,921	0.3%	96,005	0.3%	122,715	0.3%	128,543	0.3%	320,000	0.6%
Parastatals	0	0.0%	60,683	0.2%	60,000	0.1%	105,361	0.2%	85,716	0.1%
Other Revenues (Including TSA Agencies and Timber)	565,722	1.7%	631,539	1.7%	789,701	1.8%	843,802	1.7%	948,569	1.6%
Road User Charges & Vehicle Licences	54,194	0.2%	125,485	0.3%	124,829	0.3%	145,369	0.3%	174,715	0.3%
Grants	680,293	2.1%	1,279,638	3.4%	1,765,160	4.1%	1,195,315	2.4%	1,301,100	2.3%
Programme	294,293	0.9%	774,158	2.1%	1,030,000	2.4%	640,008	1.3%	738,100	1.3%
o/w Debt Relief Assistance	13,371	0.0%	6,575	0.0%	0	0.0%	0	0.0%	0	0.0%
o/w HIPC - \$' m	\$1.63		\$0.76		\$0.00		\$0.00		\$0.00	
o/w Global Fund Salary Support	55,437	0.2%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
o/w External Donors Budgetary Support /4	225,485	0.7%	767,583	2.0%	1,030,000	2.4%	640,008	1.3%	738,100	1.3%
o/w UK DFID - \$' m	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
o/w EU - \$' m	\$27.50		\$23.52		\$24.00		\$24.00		\$24.00	
o/w World Bank - \$' m	\$0.00		\$39.67		\$60.00		\$30.00		\$30.00	
o/w African Dev. Bank - \$' m	\$0.00		\$20.70		\$14.00		\$5.70		\$13.50	
Elections Basket Fund	-	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Support to the 2018 General Elections	-		0		0		0		0	
Projects	-		-		-		-		-	
Project - Other Projects	386,000	1.2%	505,480	1.3%	735,160	1.7%	555,307	1.1%	563,000	1.0%

GOVERNMENT OF SIERRA LEONE

ANNEX 1-BUDGET PROFILE FOR FY2018-2022

In millions of Leones (Le'm)

PARTICULARS	FY2018 <i>Estimate</i> Q1-4 Jan-Dec	FY2018 <i>% of</i> GPD	FY2019 <i>Program</i> Q1-4 Jan-Dec	FY2019 <i>% of</i> GPD	FY2020 <i>Budget</i> Q1-4 Jan-Dec	FY2020 <i>% of</i> GPD	FY2021 <i>Indicative</i> Q1-4 Jan-Dec	FY2021 <i>% of</i> GPD	FY2022 <i>Indicative</i> Q1-4 Jan-Dec	FY2022 <i>% of</i> GPD
Total Expenditure and Lending minus Repayments	6,830,697	21.1%	7,836,285	20.9%	9,349,140	21.5%	10,346,940	20.4%	11,670,308	20.2%
Recurrent Expenditure	4,747,560	14.7%	5,794,257	15.4%	6,475,485	14.9%	7,169,573	14.2%	7,951,308	13.8%
Wages & Salaries	2,056,689	6.3%	2,587,945	6.9%	3,174,476	7.3%	3,464,805	6.8%	3,783,000	6.6%
o/w: Pensions, Gratuities and Other Allowances	181,812	0.6%	214,826	0.6%	308,011	0.7%	314,171	0.6%	317,312	0.6%
o/w: Contributions to Social Security	59,501	0.2%	82,103	0.2%	82,103	0.2%	100,881	0.2%	101,890	0.2%
Non-Salary, Non-Interest Recurrent Expenditure	1,784,575	5.2%	2,079,262	5.5%	2,075,970	4.8%	2,398,168	4.7%	2,827,308	4.9%
Goods and Services	1,064,912	3.3%	1,175,829	3.1%	1,057,970	2.4%	1,237,961	2.4%	1,452,509	2.5%
o/w <i>Social and Economic</i>	446,218	1.4%	589,408	1.6%	384,693	0.9%	450,645	0.9%	640,273	1.1%
o/w Free Education Programme (Senior Secondary)	120,003	0.4%	127,165	0.3%	16,870	0.0%	20,564	0.0%	21,796	0.0%
<i>General and Others</i>	400,153	1.2%	350,343	0.9%	498,629	1.1%	524,921	1.0%	534,123	0.9%
<i>Statistics - Sierra Leone</i>	5,223	0.0%	7,290	0.0%	5,641	0.0%	5,717	0.0%	6,060	0.0%
<i>Defence Expenditure</i>	74,245	0.2%	95,986	0.3%	70,756	0.2%	119,689	0.2%	126,858	0.2%
<i>Police</i>	97,470	0.3%	76,231	0.2%	60,075	0.1%	81,408	0.2%	86,284	0.1%
<i>Correctional Services</i>	46,826	0.1%	63,861	0.2%	43,817	0.1%	61,299	0.1%	64,971	0.1%
Subsidies and Transfers	719,663	2.2%	903,433	2.4%	1,018,000	2.3%	1,160,207	2.3%	1,374,799	2.4%
Transfers to Local Councils	101,650	0.3%	145,259	0.4%	113,183	0.3%	118,842	0.2%	142,611	0.2%
<i>Grants for Admin. Expenses</i>	21,478	0.1%	32,966	0.1%	4,072	0.0%	4,275	0.0%	5,130	0.0%
<i>Grants for Devolved Functions</i>	80,172	0.2%	112,293	0.3%	109,112	0.3%	114,567	0.2%	137,481	0.2%
o/w Free Education Programme (Pre/Primary & JSS)	80,172	0.2%	107,192	0.3%	1,560	0.0%	1,699	0.0%	1,995	0.0%
<i>Grants to Tertiary Educational Institutions</i>	223,853	0.7%	100,935	0.3%	82,216	0.2%	86,157	0.2%	103,412	0.2%
<i>Transfer to Road Maintenance Fund</i>	81,896	0.3%	141,338	0.4%	124,829	0.3%	145,369	0.3%	174,442	0.3%
<i>Transfers to Other Agencies Including (TSA Agencies)</i>	132,537	0.4%	202,341	0.5%	330,753	0.8%	284,653	0.6%	341,584	0.6%
<i>National Revenue Authority</i>	90,462	0.3%	151,883	0.4%	193,861	0.4%	228,082	0.5%	270,170	0.5%
<i>Transfer to ECOWAS Fund</i>	0	0.0%	0	0.0%	30,105	0.1%	31,000	0.1%	33,000	0.1%
Energy Subsidies(Incl. Fuel)	46,238	0.1%	144,637	0.4%	124,153	0.3%	179,237	0.4%	106,211	0.2%
<i>Energy Subsidies for IPPs</i>	46,238	0.1%	144,637	0.4%	102,735	0.2%	156,748	0.3%	79,225	0.1%
<i>Other SOEs Loans and Structural Interventions</i>	0	0.0%	0	0.0%	21,418	0.0%	22,489	0.0%	26,987	0.0%
Elections and Democratization	43,027	0.1%	17,040	0.0%	18,900	0.0%	86,867	0.2%	203,369	0.4%
<i>Domestic contribution</i>	43,027	0.1%	17,040	0.0%	18,900	0.0%	86,867	0.2%	203,369	0.4%
<i>National Electoral Commission</i>	43,027	0.1%	17,040	0.0%	18,900	0.0%	86,867	0.2%	203,369	0.4%
Total interest payments	906,296	2.8%	1,127,050	3.0%	1,225,038	2.8%	1,306,600	2.6%	1,341,000	2.3%
Domestic Interest	811,501	2.5%	1,017,331	2.7%	1,104,521	2.5%	1,183,238	2.3%	1,210,000	2.1%
Foreign Interest	94,795	0.3%	109,719	0.3%	120,517	0.3%	123,362	0.2%	131,000	0.2%
Capital Expenditure and Net Lending	2,083,137	6.4%	2,042,028	5.4%	2,873,656	6.6%	3,177,368	6.3%	3,719,000	6.5%
Capital Expenditure	2,083,137	6.4%	2,042,028	5.4%	2,873,656	6.6%	3,177,368	6.3%	3,719,000	6.5%
Foreign Loans and Grants	1,409,000	4.3%	1,143,022	3.0%	1,813,625	4.2%	1,851,307	3.7%	2,059,000	3.6%
Loans	1,023,000	3.2%	630,442	1.7%	1,078,465	2.5%	1,296,000	2.6%	1,496,000	2.6%
Grants	386,000	1.2%	512,580	1.4%	735,160	1.7%	555,307	1.1%	563,000	1.0%
Domestic	674,137	2.1%	899,006	2.4%	1,060,031	2.4%	1,326,061	2.6%	1,660,000	2.9%
Lending minus Repayment	-	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%

GOVERNMENT OF SIERRA LEONE

ANNEX 1-BUDGET PROFILE FOR FY2018-2022

In millions of Leones (Le'm)

PARTICULARS	FY2018 <i>Estimate</i> Q1-4 Jan-Dec	FY2018 <i>% of</i> GPD	FY2019 <i>Program</i> Q1-4 Jan-Dec	FY2019 <i>% of</i> GPD	FY2020 <i>Budget</i> Q1-4 Jan-Dec	FY2020 <i>% of</i> GPD	FY2021 <i>Indicative</i> Q1-4 Jan-Dec	FY2021 <i>% of</i> GPD	FY2022 <i>Indicative</i> Q1-4 Jan-Dec	FY2022 <i>% of</i> GPD
AGD at end of period	280,116		(71,901)	-0.2%	-	0.0%	0	0.0%	0	0.0%
Adjustment for Issuance/Redemption of Loans and Advances	-		0		0		0		0	
Unaccounted	(5,991)		0	0.0%	0	0.0%	(0)	0.0%	(0)	0.0%
Financing Gap	-	0.0%	0		0	0.0%	0	0.0%	0	0.0%
Financing Gap (US\$m)	(0.8)		0.0		0.0		(0.0)		(0.0)	
Memorandum Items:										
Free Education Programme	200,175		234,357	0.6%	18,430	0.0%	22,263	0.0%	23,790	0.0%
Energy Subsidies(Incl. Fuel)	46,238		144,637	0.4%	124,153	0.3%	179,237	0.4%	106,211	0.2%
Stock of Committed Obligations	891,240		-		-		-		-	
Public Debt Charges	1,269,080	3.9%	1,535,922	4.1%	1,794,129	4.1%	2,011,600	4.0%	2,177,000	3.8%
o/w External Debt Payments (incl. HIPC Debt Relief)	457,579	1.4%	518,591	1.4%	689,608	1.6%	828,362	1.6%	967,000	1.7%
External Budgetary Support (excl. HIPC Debt Relief; incl. PBF)	280,922		767,583		1,030,000		803,008		930,100	
Nominal GDP Figure (excluding Iron Ore)	32,402,000	100.0%	37,574,000	100.0%	43,568,562	100.0%	50,642,000	100.0%	57,658,000	100.0%
Poverty Related Expenditure	912,384	2.8%	2,482,000		2,053,096		2,482,000		2,482,000	
Exchange Rate Le/US\$	7,555		9,461		10,510		10,720		10,935	

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

GOVERNMENT OF SIERRA LEONE

ANNEX 2A: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2020-2022

In Millions of Leones (Le'm)

		FY 2020 Budget	% of Total Non Int/Sal	FY 2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY 2022 Indicative	% of Total Non Int/Sal Recurr Exp
1	GENERAL SERVICES	690,079.0	31.0%	817,031.0	36.6%	983,455.4	44.5%
105	Ministry of Political and Public Affairs African Peer Review Mechanism (APRM)	2,197.2 602.7	0.1% 0.0%	2,112.9 249.7	0.1% 0.0%	2,239.4 264.7	0.1% 0.0%
106	Office of the Chief Minister Administrative and Operating Costs Communications Unit Office of Presidential Infrastructure Initiative Directorate of Science, Technology and Innovation Governance Advisory Unit Directorate of Service Delivery	13,448.2 6,900.9 777.8 1,054.7 3,727.1 587.6 400.0	0.6% 0.3% 0.0% 0.1% 0.2% 0.0% 0.0%	13,021.0 6,220.5 342.2 1,164.1 4,185.8 723.8 384.6	0.6% 0.3% 0.0% 0.1% 0.2% 0.0% 0.0%	13,800.9 6,593.1 362.7 1,233.8 4,436.5 767.1 407.7	0.7% 0.3% 0.0% 0.1% 0.2% 0.0% 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)	13,799.2 4,395.9 446.9 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	0.7% 0.2% 0.0% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1%	15,662.7 5,700.9 757.9 1,645.9 2,691.1 1,987.9 2,332.1 1,629.0 2,651.0 1,947.9 2,287.6 1,584.5	0.8% 0.3% 0.0% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1%	16,600.9 6,042.4 803.3 1,744.5 2,852.2 2,107.0 2,471.8 1,726.5 2,809.8 2,064.6 2,424.6 1,679.4	0.8% 0.3% 0.0% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1%
108	Sierra Leone Small Arms Commission	1,240.7	0.1%	1,243.0	0.1%	1,317.4	0.1%
110	Office of the President Office of the Secretary to the President o/w: Commission of Enquiry Economic and Financial Policy Advisory Unit Culture and Heritage Advisor Security Advisor 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	54,055.8 34,919.3 201.3 200.0 150.0 150.0 1,291.0 1,221.8 8,037.2 2,004.1 1,406.3 1,612.2 869.6	2.6% 1.7% 0.0% 0.0% 0.0% 0.0% 0.1% 0.1% 0.4% 0.1% 0.1% 0.1% 0.0%	58,925.1 41,551.1 247.9 192.3 144.2 144.2 1,289.8 1,204.6 7,728.6 1,840.9 1,404.9 1,535.3 770.8	2.8% 2.0% 0.0% 0.0% 0.0% 0.0% 0.1% 0.1% 0.4% 0.1% 0.1% 0.1% 0.0%	62,454.7 44,040.1 262.8 203.8 152.9 152.9 1,367.1 1,276.8 8,191.6 1,951.1 1,489.0 1,627.3 816.9	3.0% 2.1% 0.0% 0.0% 0.0% 0.0% 0.1% 0.1% 0.4% 0.1% 0.1% 0.1% 0.0%

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GOVERNMENT OF SIERRA LEONE

ANNEX 2A: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2020-2022

In Millions of Leones (Le'm)

		FY 2020 Budget	% of Total Non Int/Sal	FY 2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY 2022 Indicative	% of Total Non Int/Sal Recurr Exp
	Corporate Affairs Commission	885.2	0.0%	666.8	0.0%	706.8	0.0%
	Sierra Leone Insurance Commission	856.8	0.0%	932.2	0.0%	988.0	0.0%
	Local Government Service Commission	952.2	0.0%	914.6	0.0%	969.4	0.0%
112	Office of the Vice President	15,338.5	0.7%	18,714.8	0.9%	19,835.8	1.0%
	Office of the Secretary to the Vice President	11,168.1	0.5%	14,971.6	0.7%	15,868.4	0.8%
	Scaling Up Nutrition	260.5	0.0%	320.9	0.0%	340.1	0.0%
	Millennium Challenge Compact Secretariat	1,138.5	0.1%	993.9	0.0%	1,053.4	0.1%
	Extractive Industry Transparency Initiative Secretariat	352.6	0.0%	434.3	0.0%	460.4	0.0%
	Public Private Partnership Unit	1,563.1	0.1%	940.0	0.0%	996.3	0.0%
	Establishment of National Investment Board	855.7	0.0%	1,054.1	0.1%	1,117.2	0.1%
116	Parliament	37,236.9	1.8%	40,205.3	1.9%	42,613.6	2.0%
	o/w Mobility Facilitation Support	20,958.3	1.0%	0.0	0.0%	0.0	0.0%
	Parliamentary Service Commission	1,733.4	0.1%	2,135.2	0.1%	2,263.1	0.1%
117	Cabinet Secretariat	10,461.5	0.5%	10,386.7	0.5%	11,008.8	0.5%
	o/w Mobility Facilitation Support	7,751.7	0.4%	0.0	0.0%	0.0	0.0%
	Cabinet Oversight and Monitoring Unit	385.8	0.0%	475.2	0.0%	503.7	0.0%
118	The Judiciary	16,967.1	0.8%	15,869.6	0.8%	16,820.1	0.8%
121	Audit Service Sierra Leone	7,242.2	0.3%	6,995.3	0.3%	7,414.3	0.4%
122	Human Resource Management Office	3,543.6	0.2%	3,370.8	0.2%	3,572.7	0.2%
123	Public Service Commission	2,408.8	0.1%	2,312.3	0.1%	2,450.8	0.1%
124	Law Officers' Department	18,776.3	0.9%	17,700.7	0.9%	18,760.9	0.9%
	Office of the Solicitor General	8,923.5	0.4%	7,987.9	0.4%	8,466.4	0.4%
	Justice Sector Coordinating Office	373.3	0.0%	459.9	0.0%	487.4	0.0%
	Sierra Leone Law School	616.3	0.0%	759.2	0.0%	804.7	0.0%
	Legal Aid Board	6,241.1	0.3%	6,531.4	0.3%	6,922.6	0.3%
	Administrator and Registrar General	2,622.0	0.1%	1,962.3	0.1%	2,079.8	0.1%
125	Local Courts	425.3	0.0%	716.2	0.0%	759.1	0.0%
126	Independent Police Complaints Board	1,090.8	0.1%	1,016.2	0.0%	1,077.0	0.1%

GOVERNMENT OF SIERRA LEONE

ANNEX 2A: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2020-2022

In Millions of Leones (Le'm)

		FY 2020 Budget	% of Total Non Int/Sal	FY 2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY 2022 Indicative	% of Total Non Int/Sal Recurr Exp
127	Ministry of Planning and Economic Development	43,481.7	2.1%	53,819.2	2.6%	57,186.1	2.7%
	Office of the Development Secretary	6,693.3	0.3%	14,975.9	0.7%	15,873.0	0.8%
	National Council for Civic Education and Development	2,000.0	0.1%	1,923.2	0.1%	2,038.4	0.1%
	National Monitoring and Evaluation Department	3,000.0	0.1%	2,884.8	0.1%	3,057.6	0.1%
	National Authorising Office	1,438.7	0.1%	2,253.0	0.1%	2,388.0	0.1%
	Rural Development	244.7	0.0%	782.3	0.0%	829.1	0.0%
	ECOWAS Levy	30,105.0	1.4%	31,000.0	1.5%	33,000.0	1.6%
128	Ministry of Foreign Affairs & International Co-operation	92,990.7	4.5%	79,120.8	3.8%	61,477.2	3.0%
	Administrative and Operating Costs	55,410.3	2.7%	36,606.4	1.8%	16,416.2	0.8%
	o/w Postings of New Ambassadors and Diplomats	2,935.0	0.1%	3,615.3	0.2%	3,831.8	0.2%
	o/w Rent for Foreign Missions	16,976.5	0.8%	16,324.6	0.8%	17,302.5	0.8%
	o/w Vehicle for Foreign Missions	20,341.1	1.0%	19,560.0	0.9%	20,731.6	1.0%
	High Commission, London	1,937.7	0.1%	2,192.2	0.1%	2,323.5	0.1%
	U.N. Delegation	2,598.9	0.1%	2,940.2	0.1%	3,116.3	0.1%
	High Commission, Abuja	1,615.9	0.1%	1,828.1	0.1%	1,937.6	0.1%
	Embassy, Monrovia	1,650.9	0.1%	1,867.7	0.1%	1,979.6	0.1%
	Embassy, Conakry	1,548.1	0.1%	1,751.3	0.1%	1,856.2	0.1%
	Embassy, Washington	1,651.7	0.1%	1,868.5	0.1%	1,980.5	0.1%
	Embassy, Moscow	1,532.8	0.1%	1,734.0	0.1%	1,837.9	0.1%
	Embassy, Addis Ababa	1,650.0	0.1%	1,866.6	0.1%	1,978.4	0.1%
	Embassy, Beijing	1,548.1	0.1%	1,751.3	0.1%	1,856.2	0.1%
	High Commission, Banjul	1,556.1	0.1%	1,760.4	0.1%	1,865.8	0.1%
	Embassy, Brussels	1,601.4	0.1%	1,811.7	0.1%	1,920.2	0.1%
	Embassy, Saudi Arabia	1,586.1	0.1%	1,794.3	0.1%	1,901.8	0.1%
	Embassy, Berlin	1,550.1	0.1%	1,753.6	0.1%	1,858.6	0.1%
	Embassy, Iran	1,599.6	0.1%	1,809.6	0.1%	1,918.0	0.1%
	High Commission, Accra	1,646.0	0.1%	1,862.1	0.1%	1,973.7	0.1%
	Embassy, Egypt	1,584.3	0.1%	1,792.3	0.1%	1,899.6	0.1%
	Embassy, Dakar	1,531.6	0.1%	1,732.7	0.1%	1,836.5	0.1%
	Embassy, Dubai	1,590.8	0.1%	1,799.6	0.1%	1,907.4	0.1%
	Embassy, Kenya	1,577.7	0.1%	1,784.9	0.1%	1,891.8	0.1%
	Sierra Leone Mission, Geneva	1,665.1	0.1%	1,883.7	0.1%	1,996.6	0.1%
	Embassy, Kuwait	1,580.4	0.1%	1,788.0	0.1%	1,895.0	0.1%
	Embassy, Seoul	1,570.1	0.1%	1,776.2	0.1%	1,882.6	0.1%
	Embassy, Rabbat	612.0	0.0%	692.4	0.0%	733.8	0.0%
	Embassy, Istanbul	595.0	0.0%	673.1	0.0%	713.4	0.0%
129	Ministry of Finance	82,952.3	4.0%	97,254.0	4.7%	103,079.5	5.0%
	Office of the Financial Secretary	34,248.2	1.6%	36,723.9	1.8%	38,923.6	1.9%
	Subscriptions to International Organisations	47,282.2	2.3%	58,457.3	2.8%	61,958.9	3.0%

GOVERNMENT OF SIERRA LEONE

ANNEX 2A: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2020-2022

In Millions of Leones (Le'm)

III/V

		FY 2020 Budget	% of Total Non Int/Sal	FY 2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY 2022 Indicative	% of Total Non Int/Sal Recurr Exp
	Financial Intelligence Unit	821.8	0.0%	1,493.1	0.1%	1,582.5	0.1%
	Independent Procurement Review Panel (IPRP)	600.1	0.0%	579.7	0.0%	614.5	0.0%
130	National Revenue Authority (NRA)	193,860.8	9.3%	228,082.2	11.0%	270,169.8	13.0%
131	Revenue Appellate Board	802.5	0.0%	976.6	0.0%	1,035.1	0.0%
132	Accountant General's Department	35,020.4	1.7%	36,621.3	1.8%	38,814.9	1.9%
133	Ministry of Information and Communication o/w Outreach Coordination Unit	4,626.7 354.0	0.2% 0.0%	5,699.1 436.0	0.3% 0.0%	6,040.5 462.1	0.3% 0.0%
134	National Electoral Commission (NEC)	18,900.0	0.9%	86,867.0	4.2%	203,369.0	9.8%
137	National Commission for Democracy	1,098.3	0.1%	983.4	0.0%	1,042.3	0.1%
138	Statistics - Sierra Leone	5,641.3	0.3%	5,717.2	0.3%	6,059.6	0.3%
139	National Commission for Privatisation (NCP)	2,056.6	0.1%	2,263.1	0.1%	2,398.7	0.1%
140	Mass Media Services	2,730.3	0.1%	3,093.0	0.1%	3,278.2	0.2%
141	Government Printing Department	2,080.3	0.1%	2,316.2	0.1%	2,454.9	0.1%
142	National Public Procurement Authority (NPPA)	2,247.7	0.1%	2,399.2	0.1%	2,542.9	0.1%
143	Justice and Legal Service Commission	401.4	0.0%	413.4	0.0%	438.2	0.0%
144	Human Rights Commission Sierra Leone	1,578.7	0.1%	1,439.9	0.1%	1,526.2	0.1%
145	Rights to Access Information Commission	977.2	0.0%	1,149.6	0.1%	1,218.5	0.1%
146	Wages and Compensation Commission	400.0	0.0%	563.5	0.0%	597.2	0.0%
2	SECURITY SERVICES	195,959.1	9.4%	285,234.1	13.7%	302,319.6	14.5%
201	Ministry of Defence	70,756.1	3.4%	119,688.5	5.8%	126,857.9	6.1%
	Rice for Officers and Other Ranks	12,035.5	0.6%	13,342.7	0.6%	14,141.9	0.7%
	Logistics and Other Operating Costs	58,720.6	2.8%	106,345.8	5.1%	112,715.9	5.4%
	o/w: Outstanding Payment for on-going Contracts	13,991.4	0.7%	15,511.0	0.7%	16,440.1	0.8%
	Drugs and Medical Supplies	4,207.3	0.2%	4,664.3	0.2%	4,943.6	0.2%

GOVERNMENT OF SIERRA LEONE

ANNEX 2A: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2020-2022

In Millions of Leones (Le'm)

		FY 2020 Budget	% of Total Non Int/Sal	FY 2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY 2022 Indicative	% of Total Non Int/Sal Recurr Exp
203	National Civil Registration Authority	1,505.6	0.1%	1,854.6	0.1%	1,965.7	0.1%
205	Ministry of Internal Affairs	880.5	0.0%	1,084.6	0.1%	1,149.6	0.1%
	Administrative and Operating Costs	880.5	0.0%	1,084.6	0.1%	1,149.6	0.1%
206	Sierra Leone Police	60,075.1	2.9%	81,408.0	3.9%	86,284.3	4.1%
	Administrative and Operating Costs	18,047.3	0.9%	34,815.4	1.7%	36,900.8	1.8%
	o/w Fuel and Spares	4,102.4	0.2%	4,548.0	0.2%	4,820.4	0.2%
	o/w Spares	1,849.0	0.1%	2,049.9	0.1%	2,172.7	0.1%
	Rice for Officers and Other Ranks	27,486.1	1.3%	30,471.4	1.5%	32,296.6	1.6%
	Security Hardware and Other Logistics	14,541.8	0.7%	16,121.2	0.8%	17,086.9	0.8%
	o/w: Outstanding payment for Vehicles	3,052.2	0.1%	3,383.7	0.2%	3,586.4	0.2%
207	Sierra Leone Correctional Services	43,817.4	2.1%	61,298.9	2.9%	64,970.7	3.1%
	o/w: Inmates Welfare (Diets, Toiletries, Drugs etc)	38,345.8	1.8%	55,233.1	2.7%	58,541.5	2.8%
	Uniforms and Regalia for Correctional Officers	1,878.0	0.1%	2,082.0	0.1%	2,206.7	0.1%
	Rice for Officers and Other Ranks	3,593.5	0.2%	3,983.9	0.2%	4,222.5	0.2%
208	National Fire Authority	3,428.9	0.2%	3,361.5	0.2%	3,562.8	0.2%
	Administrative and Operating Costs	1,923.0	0.1%	1,506.5	0.1%	1,596.7	0.1%
	Improve Delivery of Fire Services	1,505.9	0.1%	1,855.0	0.1%	1,966.1	0.1%
	o/w: Fire Engines	880.5	0.0%	1,084.6	0.1%	1,149.6	0.1%
209	Central Intelligence & Security Unit	4,479.2	0.2%	4,593.6	0.2%	4,868.7	0.2%
210	Office of National Security	6,598.2	0.3%	7,118.3	0.3%	7,544.7	0.4%
	Administrative and Operating Costs	2,941.8	0.1%	2,884.6	0.1%	3,057.4	0.1%
	Coordination of the Security Sector	2,656.3	0.1%	3,272.0	0.2%	3,468.0	0.2%
	Establishment of Disaster Management Agency	1,000.0	0.0%	961.6	0.0%	1,019.2	0.0%
211	Immigration Department	3,732.6	0.2%	3,981.9	0.2%	4,220.5	0.2%
	Administrative and Operating Costs	2,090.0	0.1%	1,958.5	0.1%	2,075.9	0.1%
	Manning of Various Border Immigration Posts	1,642.6	0.1%	2,023.4	0.1%	2,144.6	0.1%
212	National Drugs Law Enforcement Agency	685.4	0.0%	844.3	0.0%	894.8	0.0%
3	SOCIAL SERVICES	319,143.1	9.1%	399,199.5	10.3%	576,205.9	14.8%
300	Ministry of Technical and Higher Education	121,981.9	5.9%	165,140.4	7.9%	247,126.7	11.9%
	Administrative and Operating Costs	11,254.7	0.5%	33,863.4	1.6%	35,891.8	1.7%
	Tertiary Education and Technical and Vocational Education and Training	109,714.4	5.3%	130,029.4	6.3%	209,912.5	10.1%
	Grants-in-Aid	14,966.6	0.7%	28,435.7	1.4%	30,139.0	1.4%
	Tertiary Education Commission	1,700.4	0.1%	2,094.6	0.1%	2,220.0	0.1%

XI

GOVERNMENT OF SIERRA LEONE

ANNEX 2A: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2020-2022

In Millions of Leones (Le'm)

		FY 2020 Budget	% of Total Non Int/Sal	FY 2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY 2022 Indicative	% of Total Non Int/Sal Recurr Exp
	Tuition Fees Subsidies	2,215.8	0.1%	2,130.7	0.1%	2,258.3	0.1%
	Grants to Tertiary Education	80,000.0	3.8%	84,026.2	4.0%	101,153.7	4.9%
	Grants for Tertiary Entrance Application Forms	3,797.1	0.2%	4,677.2	0.2%	4,957.3	0.2%
	Student's Loan Scheme	2,406.5	0.1%	2,964.2	0.1%	63,141.8	3.0%
	Technical/Vocational Education	4,628.1	0.2%	5,700.8	0.3%	6,042.3	0.3%
	Science and Technology Committee	277.1	0.0%	341.4	0.0%	361.8	0.0%
	Barefoot Solar Technicians Training Centre	735.7	0.0%	906.2	0.0%	960.5	0.0%
301	Ministry of Basic and Secondary Education	26,077.7	1.3%	47,813.4	2.3%	50,677.5	2.4%
	Administrative and Operating Costs	4,092.4	0.2%	11,041.0	0.5%	11,702.4	0.6%
	Improving Access to and Quality Education	21,985.3	1.1%	36,772.4	1.8%	38,975.1	1.9%
	<i>of which: Sierra Leone Library Board</i>	234.8	0.0%	289.2	0.0%	306.5	0.0%
	Planning and Development Services	2,544.9	0.1%	3,134.8	0.2%	3,322.6	0.2%
	Pre-primary and Primary Education	1,876.9	0.1%	2,312.0	0.1%	2,450.5	0.1%
	<i>of which: Grants to Physically Challenged Schools</i>	1,798.9	0.1%	17,215.8	0.8%	18,247.1	0.9%
	Secondary Education	14,992.7	0.7%	18,251.8	0.9%	19,345.0	0.9%
	<i>of which: Grants in Aid to Government Boarding Schools</i>	10,188.6	0.5%	62,550.3	3.0%	66,297.0	3.2%
	<i>of which: Free Quality Education Coordination Programme</i>	4,004.1	0.2%	4,932.2	0.2%	5,227.6	0.3%
	Inspectorate Division	1,216.8	0.1%	6,498.9	0.3%	6,888.2	0.3%
	Non Formal Education	953.9	0.0%	6,175.0	0.3%	6,544.8	0.3%
302	Ministry of Sports	16,611.3	0.8%	5,461.6	0.3%	5,788.8	0.3%
	Administrative and Operating Costs	3,517.9	0.2%	4,333.3	0.2%	4,592.8	0.2%
	Sports Programmes	13,093.4	0.6%	1,128.3	0.1%	1,195.9	0.1%
	<i>o/w: Contributions to Sporting Activities</i>	13,093.4	0.6%	1,128.3	0.1%	1,195.9	0.1%
303	Ministry of Tourism and Cultural Affairs	3,854.3	0.2%	4,747.7	0.2%	5,032.1	0.2%
	Administrative and Operating Costs	857.1	0.0%	1,055.8	0.1%	1,119.0	0.1%
	Promoting Local and International Tourism	2,997.2	0.1%	3,692.0	0.2%	3,913.1	0.2%
	Culture Division	793.3	0.0%	977.2	0.0%	1,035.7	0.0%
	Tourism Division	2,203.9	0.1%	2,714.8	0.1%	2,877.4	0.1%
	Formulate Ecotourism Development Plan	1,182.1	0.1%	1,456.1	0.1%	1,543.4	0.1%
304	Ministry of Health and Sanitation	51,237.3	2.5%	63,113.6	3.0%	66,894.1	3.2%
	Administrative and Operating Costs	6,317.9	0.3%	7,782.4	0.4%	8,248.5	0.4%
	Improving Access and Quality of Basic Health Services	22,391.0	1.1%	27,581.0	1.3%	29,233.1	1.4%
	Human Resources Management	3,747.9	0.2%	4,616.6	0.2%	4,893.1	0.2%
	Primary Health Care Services	13,140.3	0.6%	16,186.1	0.8%	17,155.7	0.8%
	<i>of which: Malaria Prevention and Control</i>	5,058.2	0.2%	6,230.7	0.3%	6,603.9	0.3%
	STI/HIV/AIDS Prevention and Control Programme	2,636.9	0.1%	3,248.1	0.2%	3,442.7	0.2%
	Tuberculosis and Leprosy Control Programme	1,456.4	0.1%	1,793.9	0.1%	1,901.4	0.1%
	Reproductive and Child Health Care Services	5,502.8	0.3%	6,778.3	0.3%	7,184.3	0.3%

GOVERNMENT OF SIERRA LEONE

ANNEX 2A: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2020-2022

In Millions of Leones (Le'm)

		FY 2020 Budget	% of Total Non Int/Sal	FY 2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY 2022 Indicative	% of Total Non Int/Sal Recurr Exp
	National School Health Programme	1,305.2	0.1%	1,607.7	0.1%	1,704.0	0.1%
	Immunization Programme/EPI	3,747.9	0.2%	4,616.6	0.2%	4,893.1	0.2%
	Reproductive Health/Family Planning	449.8	0.0%	554.0	0.0%	587.2	0.0%
	Secondary Health Care Services	764.6	0.0%	941.9	0.0%	998.3	0.0%
	Hospitals and Ambulance Services	19,178.9	0.9%	23,624.4	1.1%	25,039.5	1.2%
	Directorate of Hospitals and Laboratory	1,087.0	0.1%	1,338.9	0.1%	1,419.1	0.1%
	Drugs and Medical Supplies Services	293.5	0.0%	361.5	0.0%	383.2	0.0%
	Directorate of Support Services	234.8	0.0%	289.2	0.0%	306.5	0.0%
	Policy Planning and Information	352.2	0.0%	433.8	0.0%	459.8	0.0%
	Mental Health and Non Communicable Diseases	617.4	0.0%	760.5	0.0%	806.0	0.0%
IX.	305 Ministry of Social Welfare, Gender & Children's Affairs	20,657.5	1.0%	25,445.8	1.2%	26,970.0	1.3%
	Administrative and Operating Costs	9,812.3	0.5%	12,086.7	0.6%	12,810.7	0.6%
	o/w Pilgrimage	8,687.6	0.4%	10,701.3	0.5%	11,342.3	0.5%
	Social Protection Programmes	7,241.5	0.3%	8,920.0	0.4%	9,454.3	0.5%
	Grants to Welfare Institutions	1,733.2	0.1%	2,135.0	0.1%	2,262.9	0.1%
	Diets for Approved School & Remand Home	954.0	0.0%	1,175.1	0.1%	1,245.5	0.1%
	Social Development Activities	1,737.5	0.1%	2,140.2	0.1%	2,268.4	0.1%
	Programme for Disabled Persons - Disability Commission	2,058.2	0.1%	2,535.3	0.1%	2,687.1	0.1%
	Policy Development and Strategic Planning	758.6	0.0%	934.4	0.0%	990.4	0.0%
	Gender and Children's Affairs	2,303.3	0.1%	2,837.2	0.1%	3,007.1	0.1%
	of which: Gender and Children's Programmes	2,303.3	0.1%	2,837.2	0.1%	3,007.1	0.1%
	Children's Commission	1,300.4	0.1%	1,601.9	0.1%	1,697.8	0.1%
	of which: Child Orphans	1,001.0	0.0%	1,233.0	0.1%	1,306.8	0.1%
	306 Ministry of Lands, Housing and the Environment	3,692.1	0.2%	4,547.9	0.2%	4,820.3	0.2%
	of which Housing Division	308.2	0.0%	379.6	0.0%	402.3	0.0%
	307 National Medical Supplies Agency	51,304.5	2.5%	7,313.8	0.4%	88,751.9	4.3%
	Administrative and Operating Costs	1,878.4	0.1%	7,313.8	0.4%	7,751.9	0.4%
	Procurement of Free Health Care Drugs	33,883.2	1.6%	0.0	0.0%	45,000.0	2.2%
	Procurement of Cost Recovery Drugs and Other Medical Supplies	15,542.9	0.7%	0.0	0.0%	36,000.0	1.7%
	308 National Commission for Social Action	2,135.6	0.1%	6,398.8	0.3%	6,782.1	0.3%
	309 Dental and Medical Board	541.1	0.0%	296.9	0.0%	314.7	0.0%
	310 Ministry of Youth Affairs	5,489.3	0.3%	20,776.2	1.0%	22,020.7	1.1%
	Administrative and Operating Costs	1,826.0	0.1%	6,510.2	0.3%	6,900.2	0.3%
	Coordination of Youth Policies and Programmes	587.0	0.0%	5,723.1	0.3%	6,065.9	0.3%
	National Youth Commission	3,076.3	0.1%	8,543.0	0.4%	9,054.7	0.4%

GOVERNMENT OF SIERRA LEONE

ANNEX 2A: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2020-2022

In Millions of Leones (Le'm)

		FY 2020 Budget	% of Total Non Int/Sal	FY 2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY 2022 Indicative	% of Total Non Int/Sal Recurr Exp
311	Health Service Commission	1,034.0	0.0%	10,904.1	0.5%	11,557.3	0.6%
312	Teaching Service Commission	2,287.4	0.1%	12,817.6	0.6%	13,585.4	0.7%
313	National Youth Service	2,406.7	0.1%	2,964.5	0.1%	3,142.1	0.2%
314	National HIV and AIDS Commission	2,074.3	0.1%	7,308.7	0.4%	7,746.5	0.4%
315	Teaching Hospitals Complex Administration	1,648.7	0.1%	7,030.8	0.3%	7,452.0	0.4%
316	Civil Service Training College	588.3	0.0%	724.7	0.0%	768.1	0.0%
317	Post Graduate College of Health Specialists	1,510.0	0.1%	1,452.0	0.1%	1,539.0	0.1%
345	Pharmacy Board Services	4,011.0	0.2%	4,940.7	0.2%	5,236.7	0.3%
4	ECONOMIC SERVICES	757,605.7	33.6%	777,860.9	34.3%	822,715.9	35.9%
401	Ministry of Agriculture and Forestry	38,925.7	1.9%	33,323.9	1.6%	60,320.0	2.9%
	Administrative and Operating Costs	6,137.6	0.3%	6,804.3	0.3%	7,211.8	0.3%
	o/w: Support to the Establishment of Seed Certification Agency	800.0	0.0%	961.6	0.0%	1,019.2	0.0%
	o/w: Support to the Establishment of Fertilizer Regulatory Agency	700.0	0.0%	865.4	0.0%	917.3	0.0%
	o/w: Support to Seed Multiplication Programme	1,000.0	0.0%	961.6	0.0%	1,019.2	0.0%
	o/w: National Agricultural Training Centre	428.5	0.0%	480.8	0.0%	509.6	0.0%
	Increasing Agricultural Productivity and Value Added	20,345.7	1.0%	11,193.3	0.5%	36,863.8	1.8%
	Production of Export/Cash Crops	2,758.2	0.1%	3,397.6	0.2%	3,601.1	0.2%
	o/w: Rehabilitation of Existing Plantations	1,608.7	0.1%	1,981.6	0.1%	2,100.3	0.1%
	Food Security Division	11,258.7	0.5%	0.0	0.0%	25,000.0	1.2%
	o/w: Procurement of Fertilizers	4,799.9	0.2%	0.0	0.0%	15,000.0	0.7%
	Procurement of Seedlings	6,458.8	0.3%	0.0	0.0%	10,000.0	0.5%
	Forestry Conservation Division	2,012.8	0.1%	2,479.3	0.1%	2,627.8	0.1%
	o/w: Mainstreaming Forestry and Wildlife into Agricultural Practices	1,084.1	0.1%	1,335.4	0.1%	1,415.3	0.1%
	Agricultural Engineering/Land and Water Development Division	4,316.0	0.2%	5,316.4	0.3%	5,634.9	0.3%
	o/w: Rehabilitation of Inland Valley Swamps	3,779.8	0.2%	4,655.9	0.2%	4,934.8	0.2%
	Agricultural Extension Services	3,199.4	0.2%	3,941.0	0.2%	4,177.0	0.2%
	Planning, Evaluation, Monitoring and Statistics Division (PEMSD)	2,483.7	0.1%	3,059.4	0.1%	3,242.6	0.2%
	o/w: Collection and Analysis of Agricultural Statistics	1,013.5	0.0%	1,248.4	0.1%	1,323.2	0.1%
	Livestock Division	6,759.3	0.3%	8,326.0	0.4%	8,824.8	0.4%
	Procurement of Livestock	2,234.8	0.1%	2,752.8	0.1%	2,917.7	0.1%
	Establishment of District Livestock Clinics	1,544.6	0.1%	1,902.6	0.1%	2,016.6	0.1%
	Training of Community Animal Health Workers	1,513.4	0.1%	1,864.2	0.1%	1,975.9	0.1%
	Procurement of Animal Vaccines	1,466.5	0.1%	1,806.4	0.1%	1,914.6	0.1%

IX:

GOVERNMENT OF SIERRA LEONE

ANNEX 2A: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2020-2022

In Millions of Leones (Le'm)

		FY 2020 Budget	% of Total Non Int/Sal	FY 2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY 2022 Indicative	% of Total Non Int/Sal Recurr Exp
iiix	402 Ministry of Fisheries and Marine Resources	12,578.2	0.6%	15,001.0	0.7%	15,899.6	0.8%
	Administrative and Operating Costs	1,901.6	0.1%	1,849.7	0.1%	1,960.4	0.1%
	Support to Artisanal Fishing	7,607.0	0.4%	9,370.2	0.5%	9,931.5	0.5%
	Procurement and Distribution of appropriate Fishing Gears	6,104.9	0.3%	7,519.9	0.4%	7,970.4	0.4%
	Training on appropriate and sustainable fishing practices	1,502.1	0.1%	1,850.2	0.1%	1,961.1	0.1%
	Promote Fish Export Activities	3,069.6	0.1%	3,781.2	0.2%	4,007.7	0.2%
	Establish and Operationalise Fish Testing Laboratory	3,069.6	0.1%	3,781.2	0.2%	4,007.7	0.2%
	403 Ministry of Mines and Mineral Resources	3,372.3	0.2%	3,372.3	0.2%	3,372.3	0.2%
	Administrative and Operating Costs	729.0	0.0%	898.0	0.0%	951.8	0.0%
	Mines Division	2,643.2	0.1%	3,255.9	0.2%	3,450.9	0.2%
	Review the legal framework for mines and minerals	192.9	0.0%	237.6	0.0%	251.8	0.0%
	Support to the National Minerals Agency	1,773.4	0.1%	2,184.4	0.1%	2,315.3	0.1%
	Support to Artisanal Miners and Small Scale Mining Entrepreneurs	677.0	0.0%	833.9	0.0%	883.8	0.0%
	404 Ministry of Transport and Aviation	56,370.8	2.7%	39,392.3	1.9%	38,730.9	1.9%
	Administrative and Operating Costs	2,279.6	0.1%	2,170.2	0.1%	2,300.2	0.1%
	Payment of outstanding Contracts on Procurement of Government Vehicles	53,739.0	2.6%	36,788.2	1.8%	35,970.9	1.7%
	Establish and operationalise a Planning and Policy Unit	352.2	0.0%	433.8	0.0%	459.8	0.0%
	405 Ministry of Tourism and Cultural Affairs	7,718.4	0.4%	9,507.5	0.5%	10,077.0	0.5%
	National Tourist Board	4,226.4	0.2%	5,206.0	0.3%	5,517.9	0.3%
o/w Development and Implementation of Tourism Marketing Strategy	1,405.9	0.1%	1,731.8	0.1%	1,835.5	0.1%	
Monuments and Relics Commission	2,245.3	0.1%	2,765.7	0.1%	2,931.4	0.1%	
National and Railway Museums	1,246.8	0.1%	1,535.8	0.1%	1,627.8	0.1%	
406 Ministry of Energy	127,537.2	6.1%	182,988.8	8.8%	110,187.9	5.3%	
Administrative and Operating Expenses	3,384.3	0.2%	3,751.9	0.2%	3,976.7	0.2%	
Bumbuna Watershed Unit	783.2	0.0%	964.8	0.0%	1,022.6	0.0%	
Energy Subsidies(Incl. Fuel)	124,152.9	6.0%	179,236.9	8.6%	106,211.2	5.1%	
Energy Subsidies for IPPs	102,735.0	4.9%	156,748.1	7.5%	79,224.7	3.8%	
Other SOEs Loans and Structural Interventions	21,417.9	1.0%	22,488.8	1.1%	26,986.5	1.3%	
407 Ministry of Labour and Social Security	4,432.4	0.2%	5,459.7	0.3%	5,786.8	0.3%	
Administrative and Operating Costs	832.3	0.0%	1,025.2	0.0%	1,086.6	0.1%	
Strengthening the legal and Institutional Framework for Labour Administration	1,905.9	0.1%	2,347.6	0.1%	2,488.2	0.1%	
Social Protection Programmes	1,694.2	0.1%	2,086.9	0.1%	2,211.9	0.1%	
o/w: Cash Transfers to the Aged and Vulnerable Persons	1,694.2	0.1%	2,086.9	0.1%	2,211.9	0.1%	
408 Ministry of Works and Public Assests	10,904.9	0.5%	13,432.6	0.6%	14,237.2	0.7%	
Administrative and Operating Costs	2,125.5	0.1%	2,618.2	0.1%	2,775.0	0.1%	
Architectural, Design, Construction and Maint, Div.	4,203.7	0.2%	5,178.0	0.2%	5,488.2	0.3%	

GOVERNMENT OF SIERRA LEONE

ANNEX 2A: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2020-2022

In Millions of Leones (Le'm)

		FY 2020 Budget	% of Total Non Int/Sal	FY 2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY 2022 Indicative	% of Total Non Int/Sal Recurr Exp
	<i>of which:</i> Repairs and Maintenance of Government Buildings	4,203.7	0.2%	5,178.0	0.2%	5,488.2	0.3%
	Civil Engineering Works Division	473.4	0.0%	583.1	0.0%	618.0	0.0%
	Mechanical Division	437.2	0.0%	538.6	0.0%	570.8	0.0%
	Public Assets Division	3,238.7	0.2%	3,989.5	0.2%	4,228.4	0.2%
	<i>of which:</i> Rent and Rates	2,833.1	0.1%	3,489.8	0.2%	3,698.9	0.2%
	Works Project Implementation and Monitoring Unit	426.5	0.0%	525.3	0.0%	556.8	0.0%
409	Ministry of Trade and Industry	14,795.1	0.7%	16,440.1	0.8%	17,424.9	0.8%
	Administrative and Operating Costs	2,272.1	0.1%	2,675.3	0.1%	2,835.6	0.1%
	Export Development	12,523.0	0.6%	13,764.8	0.7%	14,589.3	0.7%
	Sierra Leone Standards Bureau	3,724.2	0.2%	4,182.2	0.2%	4,432.7	0.2%
	Sierra Leone Investment and Export Promotion Agency	5,033.2	0.2%	4,944.2	0.2%	5,240.4	0.3%
	Department of Co-operatives	963.6	0.0%	1,187.0	0.1%	1,258.1	0.1%
	Support to Sierra Leone Produce Marketing Company	1,350.1	0.1%	1,663.0	0.1%	1,762.6	0.1%
	Commodities Monitoring and Marketing Unit	353.1	0.0%	435.0	0.0%	461.0	0.0%
	Sierra Leone Business Forum	403.7	0.0%	497.2	0.0%	527.0	0.0%
	Coordination of Doing Business Reforms Unit	311.6	0.0%	383.8	0.0%	406.8	0.0%
	Industrial Planning and Development	383.4	0.0%	472.3	0.0%	500.6	0.0%
410	National Protected Area Authority	1,516.8	0.1%	1,868.3	0.1%	1,980.3	0.1%
	o/w: Conservation Trust Fund Agency	407.8	0.0%	502.4	0.0%	532.4	0.0%
411	Road Maintenance Fund	124,829.0	6.0%	145,368.6	7.0%	174,442.3	8.4%
	Road Maintenance Fund Administration	16,210.7	0.8%	17,656.7	0.8%	20,725.5	1.0%
	Sierra Leone Roads Authority	8,555.7	0.4%	9,318.9	0.4%	10,938.5	0.5%
	Road Maintenance Activities	100,062.6	4.8%	118,393.0	5.7%	142,778.4	6.9%
412	National Telecommunications Commission (NATCOM)	167,640.7	8.1%	146,991.0	7.1%	179,995.9	8.7%
413	Sierra Leone Electricity and Water Regulatory Commission	821.8	0.0%	1,012.3	0.0%	1,072.9	0.1%
414	Ministry of Water Resources	11,312.2	0.5%	13,934.2	0.7%	14,768.9	0.7%
	Administrative and Operating Costs	1,995.8	0.1%	2,458.4	0.1%	2,605.7	0.1%
	Water Directorate	6,926.6	0.3%	8,532.1	0.4%	9,043.2	0.4%
	o/w: Grants to SALWACO	5,183.5	0.2%	6,385.0	0.3%	6,767.4	0.3%
	o/w: Emergency Recovery Priority Programmes on Water	885.0	0.0%	1,090.2	0.1%	1,155.5	0.1%
	Water Resources Management Unit	276.6	0.0%	340.7	0.0%	361.1	0.0%
	National Water Resources Management Agency	2,113.2	0.1%	2,603.0	0.1%	2,758.9	0.1%
415	Sierra Leone Maritime Administration (SLMA)	33,872.0	1.6%	21,893.4	1.1%	25,698.5	1.2%

GOVERNMENT OF SIERRA LEONE

ANNEX 2A: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2020-2022

In Millions of Leones (Le'm)

	FY 2020 Budget	% of Total Non Int/Sal	FY 2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY 2022 Indicative	% of Total Non Int/Sal Recurr Exp
416 Civil Aviation Authority	43,238.3	2.1%	27,095.1	1.3%	31,804.2	1.5%
417 Nuclear Safety and Radiation Protection Authority	1,954.7	0.1%	1,791.9	0.1%	1,899.3	0.1%
418 Sierra Leone Agricultural Research Institute (SLARI)	3,717.4	0.2%	3,840.0	0.2%	4,070.0	0.2%
419 Local Content Agency	3,217.8	0.2%	3,101.4	0.1%	3,287.1	0.2%
420 Sierra Leone Environment Protection Agency (SLEPA)	28,541.6	1.4%	26,087.5	1.3%	30,621.5	1.5%
421 Small and Medium Enterprises Development Agency (SMEDA)	1,439.2	0.1%	1,637.7	0.1%	1,735.8	0.1%
422 Sierra Leone Meteorological Agency	1,408.8	0.1%	1,735.3	0.1%	1,839.3	0.1%
423 Sierra Leone Petroleum Regulation Agency	10,216.7	0.5%	11,128.0	0.5%	13,062.1	0.6%
424 Sierra Leone Petroleum Directorate	6,000.0	0.3%	6,535.2	0.3%	7,671.0	0.4%
425 Sierra Leone Road Safety Authority	41,243.9	2.0%	44,922.8	2.2%	52,730.4	2.5%
6 CONTINGENCY EXPENDITURE	3,759.7	0.2%	90,012.0	4.3%	90,000.0	4.3%
Contingency Fund	1,879.8	0.1%	50,000.0	2.4%	45,000.0	2.2%
Special Presidential Warrants	939.9	0.0%	17,512.0	0.8%	22,500.0	1.1%
Unallocated Expenditures	939.9	0.0%	22,500.0	1.1%	22,500.0	1.1%
7 TRANSFERS TO LOCAL COUNCILS	113,183.2	5.4%	118,842.4	5.7%	142,610.9	6.9%
Grants for General Administrative Expenses	4,071.6	0.2%	4,275.2	0.2%	5,130.2	0.2%
Local Government Grants	4,071.6	0.2%	4,275.2	0.2%	5,130.2	0.2%
Grants for Devolved Functions	109,111.6	5.2%	114,567.2	5.5%	137,480.6	6.6%
Sensitisation on Fire Prevention Services	742.1	0.0%	808.3	0.0%	948.7	0.0%
Education Services	9,406.9	0.5%	10,245.9	0.5%	12,026.7	0.6%
Administration	2,199.5	0.1%	2,395.7	0.1%	2,812.1	0.1%
Secondary Education	1,560.1	0.1%	1,699.2	0.1%	1,994.5	0.1%
of which: Science Equipments	1,560.1	0.1%	1,699.2	0.1%	1,994.5	0.1%
Government Libraries	1,733.6	0.1%	1,888.3	0.1%	2,216.5	0.1%
Education Development	3,913.6	0.2%	4,262.7	0.2%	5,003.6	0.2%
Youths and Sports Services	2,194.7	0.1%	2,390.4	0.1%	2,805.9	0.1%

GOVERNMENT OF SIERRA LEONE

ANNEX 2A: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2020-2022

In Millions of Leones (Le'm)

	FY 2020 Budget	% of Total Non Int/Sal	FY 2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY 2022 Indicative	% of Total Non Int/Sal Recurr Exp
Sports Equipment	1,282.0	0.1%	1,396.3	0.1%	1,639.0	0.1%
Youths Division	912.7	0.0%	994.1	0.0%	1,166.9	0.1%
Solid Waste Management Services	8,271.3	0.4%	9,009.0	0.4%	10,574.8	0.5%
Monthly Cleaning	38,800.0	1.9%	42,261.0	2.0%	49,605.9	2.4%
Health Care Services	35,229.2	1.7%	34,094.5	1.6%	43,021.8	2.1%
District Peripheral Health Care Services (PHCs)	15,918.8	0.8%	13,061.6	0.6%	15,331.7	0.7%
Secondary Health Services (District Hospitals except, Bo, Kenema & Makeni)	19,310.4	0.9%	21,032.9	1.0%	27,690.1	1.3%
Social Welfare, Gender and Children's Affairs	3,266.4	0.2%	3,557.8	0.2%	4,176.1	0.2%
Social Welfare Division	1,461.2	0.1%	1,591.5	0.1%	1,868.1	0.1%
Gender and Children's Affairs Division	1,805.3	0.1%	1,966.3	0.1%	2,308.0	0.1%
Agriculture and Food Security Services	8,271.3	0.4%	9,009.0	0.4%	10,574.8	0.5%
Fisheries and Marine Resources	613.1	0.0%	667.8	0.0%	783.9	0.0%
Water services	2,316.8	0.1%	2,523.4	0.1%	2,962.0	0.1%
Rural Water Services	2,316.8	0.1%	2,523.4	0.1%	2,962.0	0.1%
Total Non Salary, Non Interest Recurrent Expenditure Provisions	2,079,729.8	100.0%	2,488,180.0	119.6%	2,917,307.7	140.3%
Goods & Services	1,057,970.3	50.9%	1,237,961.0	59.5%	1,452,508.9	69.8%
Social and Economic	384,693.0	18.5%	450,645.1	21.7%	640,272.6	30.8%
<i>o/w Free Education Programme</i>	16,869.7	0.8%	20,563.7	1.0%	21,795.5	1.0%
General and Others	498,628.6	24.0%	524,920.6	25.2%	534,123.4	25.7%
<i>Statistics - Sierra Leone</i>	5,641.3	0.3%	5,717.2	0.3%	6,059.6	0.3%
Defence Expenditure	70,756.1	3.4%	119,688.5	5.8%	126,857.9	6.1%
Police	60,075.1	2.9%	81,408.0	3.9%	86,284.3	4.1%
Correctional Services	43,817.4	2.1%	61,298.9	2.9%	64,970.7	3.1%
Subsidies and Transfers	1,017,999.8	48.9%	1,160,207.0	55.8%	1,374,798.8	66.1%
Transfers to Local Councils	113,183.2	5.4%	118,842.4	5.7%	142,610.9	6.9%
Grants for Admin. Expenses	4,071.6	0.2%	4,275.2	0.2%	5,130.2	0.2%
Grants for Devolved Functions	109,111.6	5.2%	114,567.2	5.5%	137,480.6	6.6%
<i>o/w Free Education Programme</i>	1,560.1	0.1%	1,699.2	0.1%	1,994.5	0.1%
Grants to Tertiary Educational Institutions	82,215.8	4.0%	86,156.9	4.1%	103,412.0	5.0%
Transfer to Road Maintenance Fund	124,829.0	6.0%	145,368.6	7.0%	174,442.3	8.4%
Transfers to Other Agencies	330,753.1	15.9%	284,653.0	13.7%	341,583.6	16.4%
Transfer to ECOWAS Fund	30,105.0	1.4%	31,000.0	1.5%	33,000.0	1.6%
National Revenue Authority	193,860.8	9.3%	228,082.2	11.0%	270,169.8	13.0%
Energy Subsidies(Incl. Fuel)	124,152.9	6.0%	179,236.9	8.6%	106,211.2	5.1%
<i>Energy Subsidies for IPPs</i>	102,735.0	4.9%	156,748.1	7.5%	79,224.7	3.8%
<i>Other SOEs Loans and Structural Interventions</i>	21,417.9	1.0%	22,488.8	1.1%	26,986.5	1.3%
Elections and Democratization - National Electoral Commission	18,900.0	0.9%	86,867.0	4.2%	203,369.0	9.8%
Contingency Expenditure	3,759.7	0.2%	90,012.0	4.3%	90,000.0	4.3%

GOVERNMENT OF SIERRA LEONE

ANNEX 2B: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2020 - 2022

In Millions of Leones (Le'm)

	FY 2020 Budget	% of Total Non Int/Sal	FY 2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY 2022	% of Total Non Int/Sal Recurr Exp
CLUSTER 1 EDUCATION FOR DEVELOPMENT	160,342.3	6.9%	236,742.1	10.2%	324,184.3	14.0%
1.1 DELIVERING FREE QUALITY EDUCATION	37,772.0	1.6%	70,877.0	3.1%	76,289.5	3.3%
301 Ministry of Basic and Secondary Education	26,077.7	1.1%	47,813.4	2.1%	50,677.5	2.2%
Administrative and Operating Costs	4,092.4	0.2%	11,041.0	0.5%	11,702.4	0.5%
Improving Access to and Quality Education	21,985.3	1.0%	36,772.4	1.6%	38,975.1	1.7%
Planning and Development Services	2,544.9	0.1%	3,134.8	0.1%	3,322.6	0.1%
Pre-primary and Primary Education	1,876.9	0.1%	2,312.0	0.1%	2,450.5	0.1%
of which: Grants to Handicapped Schools	1,798.9	0.1%	17,215.8	0.7%	18,247.1	0.8%
Secondary Education	14,992.7	0.6%	18,251.8	0.8%	19,345.0	0.8%
of which: Grants in Aid to Government Boarding Schools	10,188.6	0.4%	62,550.3	2.7%	66,297.0	2.9%
of which: Free Quality Education Coordination Programme	4,004.1	0.2%	4,932.2	0.2%	5,227.6	0.2%
Inspectorate Division	1,216.8	0.1%	6,498.9	0.3%	6,888.2	0.3%
Non Formal Education	953.9	0.0%	6,175.0	0.3%	6,544.8	0.3%
312 Teaching Service Commission	2,287.4	0.1%	12,817.6	0.6%	13,585.4	0.6%
701 Devolved Function - Education Services	9,406.9	0.4%	10,245.9	0.4%	12,026.7	0.5%
1.2 STRENGTHENING TECHNICAL AND HIGHER EDUCATION	122,570.3	5.3%	165,865.1	7.2%	247,894.8	10.7%
300 Ministry of Technical and Higher Education	121,981.9	5.3%	165,140.4	7.1%	247,126.7	10.7%
Administrative and Operating Costs	11,254.7	0.5%	33,863.4	1.5%	35,891.8	1.6%
Tertiary Education and Technical and Vocational Education and Training	109,714.4	4.7%	130,029.4	5.6%	209,912.5	9.1%
Grants-in-Aid	14,966.6	0.6%	28,435.7	1.2%	30,139.0	1.3%
Tertiary Education Commission	1,700.4	0.1%	2,094.6	0.1%	2,220.0	0.1%
Tuition Fees Subsidies	2,215.8	0.1%	2,130.7	0.1%	2,258.3	0.1%
Grants to Tertiary Education	80,000.0	3.5%	84,026.2	3.6%	101,153.7	4.4%
Grants for Tertiary Entrance Application Forms	3,797.1	0.2%	4,677.2	0.2%	4,957.3	0.2%
Student's Loan Scheme	2,406.5	0.1%	2,964.2	0.1%	63,141.8	2.7%
Technical/Vocational Education	4,628.1	0.2%	5,700.8	0.2%	6,042.3	0.3%
Science and Technology Committee	277.1	0.0%	341.4	0.0%	361.8	0.0%
Barefoot Solar Technicians Training Centre	735.7	0.0%	906.2	0.0%	960.5	0.0%

GOVERNMENT OF SIERRA LEONE

ANNEX 2B: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2020 - 2022

In Millions of Leones (Le'm)

	FY 2020 Budget	% of Total Non Int/Sal	FY 2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY 2022	% of Total Non Int/Sal Recurr Exp
316 Civil Service Training College	588.3	0.0%	724.7	0.0%	768.1	0.0%
CLUSTER 2 OTHER HUMAN DEVELOPMENT	228,109.7	9.9%	235,367.0	10.2%	338,936.3	14.6%
2.1 HEALTHCARE IMPROVEMENT	148,590.1	6.4%	136,455.3	5.9%	232,514.0	10.0%
304 Ministry of Health and Sanitation	51,237.3	2.2%	63,113.6	2.7%	66,894.1	2.9%
Administrative and Operating Costs	6,317.9	0.3%	7,782.4	0.3%	8,248.5	0.4%
Improving Access and Quality of Basic Health Services	22,391.0	1.0%	27,581.0	1.2%	29,233.1	1.3%
Human Resources Management	3,747.9	0.2%	4,616.6	0.2%	4,893.1	0.2%
Primary Health Care Services	13,140.3	0.6%	16,186.1	0.7%	17,155.7	0.7%
Malaria Prevention and Control	5,058.2	0.2%	6,230.7	0.3%	6,603.9	0.3%
STI/HIV/AIDS Prevention and Control Programme	2,636.9	0.1%	3,248.1	0.1%	3,442.7	0.1%
Tuberculosis and Leprosy Control Programme	1,456.4	0.1%	1,793.9	0.1%	1,901.4	0.1%
Reproductive and Child Health Care Services	5,502.8	0.2%	6,778.3	0.3%	7,184.3	0.3%
National School Health Programme	1,305.2	0.1%	1,607.7	0.1%	1,704.0	0.1%
Immunization Programme/EPI	3,747.9	0.2%	4,616.6	0.2%	4,893.1	0.2%
Reproductive Health/Family Planning	449.8	0.0%	554.0	0.0%	587.2	0.0%
Secondary Health Care Services	764.6	0.0%	941.9	0.0%	998.3	0.0%
Hospitals and Ambulances	19,178.9	0.8%	23,624.4	1.0%	25,039.5	1.1%
Directorate of Hospitals and Laboratory	1,087.0	0.0%	1,338.9	0.1%	1,419.1	0.1%
Drugs and Medical Supplies	293.5	0.0%	361.5	0.0%	383.2	0.0%
Directorate of Support Services	234.8	0.0%	289.2	0.0%	306.5	0.0%
Policy Planning and Information	352.2	0.0%	433.8	0.0%	459.8	0.0%
Mental Health and Non Communicable Diseases	617.4	0.0%	760.5	0.0%	806.0	0.0%
307 National Medical Supplies Agency	51,304.5	2.2%	7,313.8	0.3%	88,751.9	3.8%
Administrative and Operating Costs	1,878.4	0.1%	7,313.8	0.3%	7,751.9	0.3%
309 Dental and Medical Board	541.1	0.0%	296.9	0.0%	314.7	0.0%
311 Health Service Commission	1,034.0	0.0%	10,904.1	0.5%	11,557.3	0.5%
314 National HIV and AIDS Commission	2,074.3	0.1%	7,308.7	0.3%	7,746.5	0.3%

GOVERNMENT OF SIERRA LEONE

ANNEX 2B: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2020 - 2022

In Millions of Leones (Le'm)

	FY 2020 Budget	% of Total Non Int/Sal	FY 2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY 2022	% of Total Non Int/Sal Recurr Exp
315 Teaching Hospitals Complex Administration	1,648.7	0.1%	7,030.8	0.3%	7,452.0	0.3%
317 Post Graduate College of Health Specialists	1,510.0	0.1%	1,452.0	0.1%	1,539.0	0.1%
345 Pharmacy Board Services	4,011.0	0.2%	4,940.7	0.2%	5,236.7	0.2%
701 Devolved Function - Health Care Services	35,229.2	1.5%	34,094.5	1.5%	43,021.8	1.9%
2.2 IMPROVING WATER SANITATION	21,900.2	0.9%	25,466.7	1.1%	28,305.7	1.2%
414 Ministry of Water Resources	11,312.2	0.5%	13,934.2	0.6%	14,768.9	0.6%
701 Devolved Function - Solid Waste Management Services	8,271.3	0.4%	9,009.0	0.4%	10,574.8	0.5%
701 Devolved Function - Rural Water Services	2,316.8	0.1%	2,523.4	0.1%	2,962.0	0.1%
2.3 EMPLOYMENT, YOUTH EMPOWERMENT AND MIGRATION	31,134.3	1.3%	37,052.5	1.6%	39,544.3	1.7%
302 Ministry of Sports	16,611.3	0.7%	5,461.6	0.2%	5,788.8	0.3%
310 Ministry of Youth Affairs	2,413.0	0.1%	12,233.2	0.5%	12,966.0	0.6%
310 National Youth Commission	3,076.3	0.1%	8,543.0	0.4%	9,054.7	0.4%
313 National Youth Service	2,406.7	0.1%	2,964.5	0.1%	3,142.1	0.1%
407 Ministry of Labour and Social Security	4,432.4	0.2%	5,459.7	0.2%	5,786.8	0.3%
701 Devolved Function - Youth and Sports Services	2,194.7	0.1%	2,390.4	0.1%	2,805.9	0.1%
2.4 SOCIAL PROTECTION	22,793.1	1.0%	31,844.6	1.4%	33,752.1	1.5%
305 Social Protection Programmes	20,657.5	0.9%	25,445.8	1.1%	26,970.0	1.2%

GOVERNMENT OF SIERRA LEONE

ANNEX 2B: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2020 - 2022

In Millions of Leones (Le'm)

	FY 2020 Budget	% of Total Non Int/Sal	FY 2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY 2022	% of Total Non Int/Sal Recurr Exp
308 National Commission for Social Action	2,135.6	0.1%	6,398.8	0.3%	6,782.1	0.3%
2.5 POPULATION, LANDS AND HOUSING	3,692.1	0.2%	4,547.9	0.2%	4,820.3	0.2%
306 Ministry of Lands, Country Planning & the Environment	3,692.1	0.2%	4,547.9	0.2%	4,820.3	0.2%
CLUSTER 3 DIVERSIFYING THE ECONOMY	141,454.6	6.1%	131,885.3	5.7%	168,923.4	7.3%
3.1 AGRICULTURE	52,431.2	2.3%	48,041.3	2.1%	76,945.1	3.3%
401 Ministry of Agriculture, Forestry and Food Security	38,925.7	1.7%	33,323.9	1.4%	60,320.0	2.6%
410 National Protected Area Authority	1,516.8	0.1%	1,868.3	0.1%	1,980.3	0.1%
418 Sierra Leone Agricultural Research Institute	3,717.4	0.2%	3,840.0	0.2%	4,070.0	0.2%
701 Devolved Function - Agriculture and Food Security Services	8,271.3	0.4%	9,009.0	0.4%	10,574.8	0.5%
3.2 FISHERIES	47,063.3	2.0%	37,562.2	1.6%	42,381.9	1.8%
402 Ministry of Fisheries and Marine Resources	12,578.2	0.5%	15,001.0	0.6%	15,899.6	0.7%
415 Sierra Leone Maritime Administration	33,872.0	1.5%	21,893.4	0.9%	25,698.5	1.1%
701 Devolved Function - Fisheries and Marine Resources	613.1	0.0%	667.8	0.0%	783.9	0.0%
3.3 TOURISM	11,572.8	0.5%	14,255.2	0.6%	15,109.1	0.7%
303 Ministry of Tourism and Cultural Affairs	3,854.3	0.2%	4,747.7	0.2%	5,032.1	0.2%
Administrative and Operating Costs	857.1	0.0%	1,055.8	0.0%	1,119.0	0.0%
Promoting Local and International Tourism	2,997.2	0.1%	3,692.0	0.2%	3,913.1	0.2%
Culture Division	793.3	0.0%	977.2	0.0%	1,035.7	0.0%
Tourism Division	2,203.9	0.1%	2,714.8	0.1%	2,877.4	0.1%
Formulate Ecotourism Development Plan	1,182.1	0.1%	1,456.1	0.1%	1,543.4	0.1%

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GOVERNMENT OF SIERRA LEONE

ANNEX 2B: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2020 - 2022

In Millions of Leones (Le'm)

		FY 2020 Budget	% of Total Non Int/Sal	FY 2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY 2022	% of Total Non Int/Sal Recurr Exp
405	Ministry of Tourism and Cultural Affairs	7,718.4	0.3%	9,507.5	0.4%	10,077.0	0.4%
	National Tourist Board	4,226.4	0.2%	5,206.0	0.2%	5,517.9	0.2%
	o/w Development and Implementation of Tourism Marketing Strategy	1,405.9	0.1%	1,731.8	0.1%	1,835.5	0.1%
	Monuments and Relics Commission	2,245.3	0.1%	2,765.7	0.1%	2,931.4	0.1%
	National and Railway Museums	1,246.8	0.1%	1,535.8	0.1%	1,627.8	0.1%
3.4	TRADE AND INDUSTRY	16,234.3	0.7%	18,077.8	0.8%	19,160.6	0.8%
409	Ministry of Trade and Industry	14,795.1	0.6%	16,440.1	0.7%	17,424.9	0.8%
	Administrative and Operating Costs	2,272.1	0.1%	2,675.3	0.1%	2,835.6	0.1%
	Export Development	12,523.0	0.5%	13,764.8	0.6%	14,589.3	0.6%
	Sierra Leone Standards Bureau	3,724.2	0.2%	4,182.2	0.2%	4,432.7	0.2%
	Sierra Leone Investment and Export Promotion Agency	5,033.2	0.2%	4,944.2	0.2%	5,240.4	0.2%
	Department of Co-operatives	963.6	0.0%	1,187.0	0.1%	1,258.1	0.1%
	Support to Sierra Leone Produce Marketing Company	1,350.1	0.1%	1,663.0	0.1%	1,762.6	0.1%
	Commodities Monitoring and Marketing Unit	353.1	0.0%	435.0	0.0%	461.0	0.0%
	Sierra Leone Business Forum	403.7	0.0%	497.2	0.0%	527.0	0.0%
	Coordination of Doing Business Reforms Unit	311.6	0.0%	383.8	0.0%	406.8	0.0%
	Industrial Planning and Development	383.4	0.0%	472.3	0.0%	500.6	0.0%
421	Small and Medium Enterprises Development Agency (SMEDA)	1,439.2	0.1%	1,637.7	0.1%	1,735.8	0.1%
3.5	MADE IN SIERRA LEONE	3,217.8	0.1%	3,101.4	0.1%	3,287.1	0.1%
419	Local Content Agency	3,217.8	0.1%	3,101.4	0.1%	3,287.1	0.1%
3.6	ONE DISTRICT, ONE FACTORY	1,563.1	0.1%	940.0	0.0%	996.3	0.0%
112	Public Private Partnership Unit	1,563.1	0.1%	940.0	0.0%	996.3	0.0%
3.7	MANAGING NATURAL RESOURCES	9,372.3	0.4%	9,907.5	0.4%	11,043.3	0.5%
403	Ministry of Mines and Mineral Resources	3,372.3	0.1%	3,372.3	0.1%	3,372.3	0.1%
	Administrative and Operating Costs	729.0	0.0%	898.0	0.0%	951.8	0.0%

GOVERNMENT OF SIERRA LEONE

ANNEX 2B: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2020 - 2022

In Millions of Leones (Le'm)

	FY 2020 Budget	% of Total Non Int/Sal	FY 2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY 2022	% of Total Non Int/Sal Recurr Exp
Mines Division	2,643.2	0.1%	3,255.9	0.1%	3,450.9	0.1%
Review the legal framework for mines and minerals	192.9	0.0%	237.6	0.0%	251.8	0.0%
Support to the National Minerals Agency	1,773.4	0.1%	2,184.4	0.1%	2,315.3	0.1%
Support to Artisanal Miners and Small Scale Mining Entrepreneurs	677.0	0.0%	833.9	0.0%	883.8	0.0%
424 Sierra Leone Petroleum Directorate	6,000.0	0.3%	6,535.2	0.3%	7,671.0	0.3%
CLUSTER 4 GOVERNANCE AND ACCOUNTABILITY FOR RESULTS	1,247,681.4	53.9%	1,452,278.6	62.8%	1,706,365.2	73.7%
105 Ministry of Political and Public Affairs	2,197.2	0.1%	2,112.9	0.1%	2,239.4	0.1%
106 Office of the Chief Minister	8,666.3	0.4%	7,671.1	0.3%	8,130.7	0.4%
106 Office of Presidential Infrastructure Initiative	1,054.7	0.0%	1,164.1	0.1%	1,233.8	0.1%
106 Directorate of Science, Technology and Innovation	3,727.1	0.2%	4,185.8	0.2%	4,436.5	0.2%
107 Ministry of Local Government and Rural Development	4,395.9	0.2%	5,700.9	0.2%	6,042.4	0.3%
107 Southern Province	2,513.7	0.1%	2,691.1	0.1%	2,852.2	0.1%
107 Eastern Province	2,222.3	0.1%	2,332.1	0.1%	2,471.8	0.1%
107 Northern Province	2,481.2	0.1%	2,651.0	0.1%	2,809.8	0.1%
107 North West Province	2,186.1	0.1%	2,287.6	0.1%	2,424.6	0.1%
108 Sierra Leone Small Arms Commission	1,240.7	0.1%	1,243.0	0.1%	1,317.4	0.1%
110 Office of the Secretary to the President	34,919.3	1.5%	41,551.1	1.8%	44,040.1	1.9%
110 National Assets and Government Property Commission	1,291.0	0.1%	1,289.8	0.1%	1,367.1	0.1%
110 Anti-Corruption Commission	8,037.2	0.3%	7,728.6	0.3%	8,191.6	0.4%
110 Office of the Ombudsman	2,004.1	0.1%	1,840.9	0.1%	1,951.1	0.1%
110 Independent Media Commission	1,406.3	0.1%	1,404.9	0.1%	1,489.0	0.1%
110 Political Parties Registration Commission	1,612.2	0.1%	1,535.3	0.1%	1,627.3	0.1%
110 Law Reform Commission	869.6	0.0%	770.8	0.0%	816.9	0.0%
110 Sierra Leone Insurance Commission	856.8	0.0%	932.2	0.0%	988.0	0.0%
110 Local Government Service Commission	952.2	0.0%	914.6	0.0%	969.4	0.0%
110 Public Sector Reform Unit	1,221.8	0.1%	1,204.6	0.1%	1,276.8	0.1%
110 Corporate Affairs Commission	885.2	0.0%	666.8	0.0%	706.8	0.0%
112 Office of the Vice President	15,338.5	0.7%	18,714.8	0.8%	19,835.8	0.9%
116 Parliament	37,236.9	1.6%	40,205.3	1.7%	42,613.6	1.8%
117 Cabinet Secretariat	10,461.5	0.5%	10,386.7	0.4%	11,008.8	0.5%
118 The Judiciary	16,967.1	0.7%	15,869.6	0.7%	16,820.1	0.7%
121 Audit Service Sierra Leone	7,242.2	0.3%	6,995.3	0.3%	7,414.3	0.3%

GOVERNMENT OF SIERRA LEONE

ANNEX 2B: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2020 - 2022

In Millions of Leones (Le'm)

		FY 2020 Budget	% of Total Non Int/Sal	FY 2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY 2022	% of Total Non Int/Sal Recurr Exp
122	Human Resource Management Office	3,543.6	0.2%	3,370.8	0.1%	3,572.7	0.2%
123	Public Service Commission	2,408.8	0.1%	2,312.3	0.1%	2,450.8	0.1%
124	Law Officers' Department	18,776.3	0.8%	17,700.7	0.8%	18,760.9	0.8%
125	Local Courts	425.3	0.0%	716.2	0.0%	759.1	0.0%
126	Independent Police Complaints Board	1,090.8	0.0%	1,016.2	0.0%	1,077.0	0.0%
127	Ministry of Planning and Economic Development	43,481.7	1.9%	53,819.2	2.3%	57,186.1	2.5%
128	Ministry of Foreign Affairs & International Co-operation	92,990.7	4.0%	79,120.8	3.4%	61,477.2	2.7%
129	Ministry of Finance	82,952.3	3.6%	97,254.0	4.2%	103,079.5	4.5%
130	National Revenue Authority	193,860.8	8.4%	228,082.2	9.9%	270,169.8	11.7%
131	Revenue Appellate Board	802.5	0.0%	976.6	0.0%	1,035.1	0.0%
132	Accountant-General's Department	35,020.4	1.5%	36,621.3	1.6%	38,814.9	1.7%
133	Ministry of Information and Communication	4,626.7	0.2%	5,699.1	0.2%	6,040.5	0.3%
134	National Electoral Commission	18,900.0	0.8%	86,867.0	3.8%	203,369.0	8.8%
137	National Commission For Democracy	1,098.3	0.0%	983.4	0.0%	1,042.3	0.0%
138	Statistics - Sierra Leone	5,641.3	0.2%	5,717.2	0.2%	6,059.6	0.3%
139	National Commission for Privatisation	2,056.6	0.1%	2,263.1	0.1%	2,398.7	0.1%
140	Mass Media Services	2,730.3	0.1%	3,093.0	0.1%	3,278.2	0.1%
141	Government Printing Department	2,080.3	0.1%	2,316.2	0.1%	2,454.9	0.1%
142	National Public Procurement Authority	2,247.7	0.1%	2,399.2	0.1%	2,542.9	0.1%
143	Justice and Legal Service Commission	401.4	0.0%	413.4	0.0%	438.2	0.0%
144	National Commission for Human Rights	1,578.7	0.1%	1,439.9	0.1%	1,526.2	0.1%
145	Rights to Access Information Commission	977.2	0.0%	1,149.6	0.0%	1,218.5	0.1%
146	Wages and Compensation Commission	400.0	0.0%	563.5	0.0%	597.2	0.0%
201	Ministry of Defence	70,756.1	3.1%	119,688.5	5.2%	126,857.9	5.5%
203	National Civil Registration Authority	1,505.6	0.1%	1,854.6	0.1%	1,965.7	0.1%
205	Ministry of Internal Affairs	880.5	0.0%	1,084.6	0.0%	1,149.6	0.0%
206	Sierra Leone Police	60,075.1	2.6%	81,408.0	3.5%	86,284.3	3.7%
207	Sierra Leone Correctional Services	43,817.4	1.9%	61,298.9	2.6%	64,970.7	2.8%
208	National Fire Authority	3,428.9	0.1%	3,361.5	0.1%	3,562.8	0.2%
209	Central Intelligence & Security Unit	4,479.2	0.2%	4,593.6	0.2%	4,868.7	0.2%
210	Office of National Security	6,598.2	0.3%	7,118.3	0.3%	7,544.7	0.3%
211	Immigration Department	3,732.6	0.2%	3,981.9	0.2%	4,220.5	0.2%
212	National Drugs Law Enforcement Agency	685.4	0.0%	844.3	0.0%	894.8	0.0%
408	Ministry of Works and Public Assests	10,904.9	0.5%	13,432.6	0.6%	14,237.2	0.6%
411	Road Maintenance Fund	124,829.0	5.4%	145,368.6	6.3%	174,442.3	7.5%

GOVERNMENT OF SIERRA LEONE

ANNEX 2B: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2020 - 2022

In Millions of Leones (Le'm)

	FY 2020 Budget	% of Total Non Int/Sal	FY 2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY 2022	% of Total Non Int/Sal Recurr Exp
412 National Telecommunications Commission	167,640.7	7.2%	146,991.0	6.4%	179,995.9	7.8%
416 Civil Aviation Authority	43,238.3	1.9%	27,095.1	1.2%	31,804.2	1.4%
423 Sierra Leone Petroleum Regulation Agency	10,216.7	0.4%	11,128.0	0.5%	13,062.1	0.6%
701 Devolved Function - Sensitisation on Fire Prevention Services	742.1	0.0%	808.3	0.0%	948.7	0.0%
701 Local Government Administration Grants	4,071.6	0.2%	4,275.2	0.2%	5,130.2	0.2%
CLUSTER 5 INFRASTRUCTURE AND ECONOMIC COMPETITIVENESS	225,973.7	9.8%	268,316.1	11.6%	202,722.1	8.8%
5.1 IMPROVING SUPPLY OF ENERGY	128,359.0	5.5%	184,001.1	8.0%	111,260.8	4.8%
406 Ministry of Energy	127,537.2	5.5%	182,988.8	7.9%	110,187.9	4.8%
413 Sierra Leone Electricity and Water Regulatory Commission	821.8	0.0%	1,012.3	0.0%	1,072.9	0.0%
5.2 IMPROVING WATER SUPPLY INFRASTRUCTURE	0.0	0.0%	0.0	0.0%	0.0	0.0%
000 Not Applicable	0.0	0.0%	0.0	0.0%	0.0	0.0%
5.3 ADVANCING NATIONAL TRANSPORT SYSTEM	97,614.7	4.2%	84,315.1	3.6%	91,461.3	4.0%
404 Ministry of Transport and Aviation	56,370.8	2.4%	39,392.3	1.7%	38,730.9	1.7%
425 Sierra Leone Road Safety Authority	41,243.9	1.8%	44,922.8	1.9%	52,730.4	2.3%
5.4 IMPROVING ROADS NETWORK SYSTEM	0.0	0.0%	0.0	0.0%	0.0	0.0%
000 Not Applicable	0.0	0.0%	0.0	0.0%	0.0	0.0%
5.5 IMPROVING INFORMATION, COMMUNICATION AND TECHNOLOGY	0.0	0.0%	0.0	0.0%	0.0	0.0%
000 Not Applicable	0.0	0.0%	0.0	0.0%	0.0	0.0%
CLUSTER 6 ADDRESSING WOMEN AND CHILDREN	26,210.5	1.1%	31,518.7	1.4%	34,502.0	1.5%

GOVERNMENT OF SIERRA LEONE

ANNEX 2B: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2020 - 2022

In Millions of Leones (Le'm)

	FY 2020 Budget	% of Total Non Int/Sal	FY 2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY 2022	% of Total Non Int/Sal Recurr Exp
6.1 WOMEN ISSUES	22,623.5	1.0%	27,401.7	1.2%	29,448.3	1.3%
305 Ministry of Social Welfare	19,357.1	0.8%	23,843.9	1.0%	25,272.1	1.1%
701 Devolved Function - Social Welfare	3,266.4	0.1%	3,557.8	0.2%	4,176.1	0.2%
6.2 CHILDREN ISSUES	3,587.0	0.2%	4,117.0	0.2%	5,053.8	0.2%
305 National Children's Commission	1,300.4	0.1%	1,601.9	0.1%	1,697.8	0.1%
701 Devolved Function - Children's Affairs Services	2,286.5	0.1%	2,515.2	0.1%	3,355.9	0.1%
CLUSTER 7 ENVIRONMENT, CLIMATE CHANGE AND DISASTER MANAGEMENT	31,905.1	1.4%	29,614.8	1.3%	34,360.1	1.5%
417 Nuclear Safety and Radiation Protection Authority	1,954.7	0.1%	1,791.9	0.1%	1,899.3	0.1%
420 Sierra Leone Environment Protection Agency	28,541.6	1.2%	26,087.5	1.1%	30,621.5	1.3%
422 Sierra Leone Meteorological Agency	1,408.8	0.1%	1,735.3	0.1%	1,839.3	0.1%
CLUSTER 8 OTHERS	3,759.7	0.2%	90,012.0	3.9%	90,000.0	3.9%
610 Contingency Fund	3,759.7	0.2%	90,012.0	3.9%	90,000.0	3.9%
GRAND TOTAL	2,079,729.8	89.9%	2,488,180.0	107.5%	2,917,307.7	126.1%

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ANNEX 3- EXTERNAL BUDGETARY SUPPORT BY DONOR FOR FY 2019-2022

In Millions of Leones

Development Partners	FY2020	FY2020	FY2021	FY2022
	Q1-4	Q1-4	Q1-4	Q1-4
	Estimate	Budget	Indicative	Indicative
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec
Total External Budgetary Support - Direct Budget Support	767,583	1,030,000	640,008	738,100
European Commission	208,633	252,245	257,290	262,436
Direct Budget Support -(Euro 21m)- US\$m	23.52	24.00	24.00	24.00
World Bank	351,890	630,612	321,612	328,044
IDA Grant - US\$m	39.67	60.00	30.00	30.00
African Development Bank	183,618	147,143	61,106	147,620
ADF Grant - US\$m	20.70	14.00	5.70	13.50
Global Fund	23,442	-	-	-
Global Fund Support to Health Workers Salary	23,442	-	-	-
Total External Budgetary Support - Under Financing	123,259	-	-	-
International Monetary Fund (IMF)	123,259	-	-	-
Grant - US\$m	13.90	-	-	-

GOVERNMENT OF SIERRA LEONE
ANNEX 4-SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2020-2022

In millions of Leones (Le'm)

MDA Code	National Development Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY 2020 Budget		FY 2021 Indicative		FY 2022 Indicative	
						Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
GRAND TOTAL						1,813,625	1,060,031	1,851,307	1,326,060	2,059,000	1,660,000
Cluster One: Human Capital Development						650,730	373,511	957,520	414,218	1,251,019	440,222
301	Ministry of Basic and Secondary Education (MoBSE)					91,250	292,700	299,381	301,085	394,550	312,730
	Free Quality School Education Programme	Ongoing	Nationwide	GoSL	Grant/Budget	-	267,700	-	269,200	-	278,135
	o/w Teaching and Learning Materials	Ongoing	Nationwide	GoSL	Grant/Budget		15,000		16,500		10,000
	School Fee Subsidies	Ongoing	Nationwide	GoSL	Grant/Budget	-	154,350		154,350		169,785
	School Feeding Programme	Ongoing	Nationwide	GoSL	Grant/Budget		70,000		70,000		70,000
	Examination Fees for WASSCE	Ongoing	Nationwide	GoSL	Budget	-	28,350		28,350		28,350
	Rehabilitation/Refurbishment of Schools	New	Nationwide	GoSL	Budget	-	3,000		4,500		4,950
	Enhancement of Capacity of MOBSE for Monitoring and Supervision of Schools	Ongoing	Nationwide	GoSL	Budget		7,000		7,000		7,700
	Establishment/Strengthening of Laboratories in Secondary Schools	Ongoing	Nationwide	GoSL	Budget		2,000		3,000		3,300
	Providing Disability Friendly Environment in Schools	Ongoing	Nationwide	GoSL	Budget		1,000		1,500		1,650
	Sierra Leone Secondary Education Improvement Project (Leh Wi Lan)	Ongoing	Nationwide	DFID	Grant/Budget	17,500		5,831	-	51,000	-
	Focused Resources on Equity and Excellence (FREE)	New	Nationwide	IDA/GoSL	Grant/Budget	50,000	3,000	150,000	4,500	200,000	4,950
	Education Sector Project	New	Nationwide	BADEA/OFID /SGGOSL	Loan/Budget	23,750	3,000	143,550	4,785	143,550	4,785
	Curriculum Review and Development for Schools	New	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Institutional Support to WAEC for addressing Examination Malpractices	New	Nationwide	GoSL	Budget		2,000		2,200		2,420
	Institutional Support to Teaching Service Commission (TSC)	New	Nationwide	GoSL	Budget		500		550		605
	Support to Continuous Professional Development in Schools	New	Nationwide	GoSL	Budget		500		550		605
	Rehabilitation/Expansion of Boarding Home Facilities	New	Nationwide	GoSL	Budget		2,000		2,200		2,420
300	Ministry of Tertiary and Higher Education (MoTHE)					220,620	25,900	433,970	34,917	474,450	39,270
	Rehabilitation of Fourah Bay College	Ongoing	Western Area	BADEA/Saudi Fund/GOSL	Loan/Budget	20,000	5,000		8,000		8,800
	Construction of Administrative, Teaching and Residential Buildings for IPAM	New	Western Area	FEMAB/IPAM /GOSL	30,000	5,000		5,500	60,200		6,050
	Curriculum Review and Development for Technical and Higher Education	New	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Provision of Modern Teaching Equipment for University and Colleges	New	Nationwide	GoSL	Budget		500		550		605

GOVERNMENT OF SIERRA LEONE
ANNEX 4-SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2020-2022

In millions of Leones (Le'm)

MDA Code	National Development Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY 2020 Budget		FY 2021 Indicative		FY 2022 Indicative	
						Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
	Rehabilitation and Refurbishment of Teacher Training Colleges	New		GoSL	Budget		1,000		1,100		1,210
	Education Sector Project (Bunumbu and Milton Margai)	Ongoing	Bunumba /Freetown	BADEA/GoSL	Loan/Budget	38,750	3,000	143,550	4,785	105,700	4,785
	Rehabilitation and Refurbishment of Government Technical Institutes (GTIs)	New	Nationwide	GoSI	Budget		1,000		1,100		1,210
	Construction of University of Science and Technology (UST) in Kono	New	Kono	EBID/GOSL	Loan/Budget	80,700	2,000	143,550	2,200	100,000	2,420
	Curriculum Review and Development for Technical and Higher Education	New	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Construction of School of Excellence in ICT in Bonthe	New	Bonthe	Planet Core/GoSL	PPP/Budget	47,850	3,000	143,550	3,300	143,550	3,630
	Skills Development Project	Ongoing	Nationwide	IDA/GOSL	Grant/Budget	3,320	3,000	3,320	5,742	65,000	7,656
	Feasibility Study for the Construction of 6 Teacher Training Colleges	New	Nationwide	GoSL	Budget		200		220		242
	Feasibility Study for the Construction of the University of the East	New	East	GoSL	Budget		200		220		242
304	Ministry of Health and Sanitation (MoHS)					240,181	37,200	132,249	65,644	274,199	73,213
	TB Control Project	Ongoing	Nationwide	Global Fund/GoSL	Loan/GoSL	27,790	3,000	15,300	3,300	30,569	3,630
	Malaria Control Project	Ongoing	Nationwide	Global Fund/GoSL	Grant/Budget	64,420	5,000	75,780	5,500	70,862	6,050
	Resilient and Sustainable Systems for Health	Ongoing	Nationwide	IDA/GoSL	Grant/Budget	25,000	500		550	27,500	605
	Regional Disease Surveillance System Enhancement Project	Ongoing	Nationwide	IDA/GoSL	Grant/Budget	47,790	500	15,750	550	52,569	605
	Health System Strengthening Support Project	Ongoing	Nationwide	IDA/GoSL	Grant/Budget	4,983	5,000	2,721	7,178	5,481	7,895
	Protecting Public Health	Ongoing	Nationwide	CDC	Grant/Budget	15,000	1,000		1,100	16,500	1,210
	Save the Mother to Child Initiative (IDB)	Ongoing	Nationwide	IDB/GoSL	Grant/Budget	24,428	5,000	14,428	5,500	26,871	6,050
	Strengthening Three Tertiary Hospitals in Freetown	Ongoing	Nationwide	Kuwait Fund/GoSI	Loan/GoSL	12,500	2,000		4,307	23,750	5,742
	Primary Health Care Support Project	Ongoing	Nationwide	BADEA/GoSL	Loan	15,770	2,600	5,770	2,600	17,347	2,860
	Construction of Cancer and Diagnostic Medical Center	Ongoing	Western Urban	GoSL	Budget		7,000		15,000	-	16,500
	Refurbishment and Equipment of District Hospitals			GoSL			2,000		2,200	-	2,420
	Establishment of National Public Health Agency	Ongoing	Nationwide	GoSL	Budget		100		110	-	121
	Providing Disability Friendly Environment in Health Facilities	Ongoing	Nationwide	GoSL	Budget		1,000		1,100	-	1,210
	Adolescent Sexual Reproductive Health Programme	Ongoing	Nationwide	GoSL	Budget		1,000		1,100	-	1,210
	Construction of National Warehouse at Kerry Town	New	Western Area	Global Fund /GOSL	Budget	2,500	1,000	2,500	15,000	2,750	16,500

GOVERNMENT OF SIERRA LEONE
ANNEX 4–SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2020-2022

In millions of Leones (Le'm)

MDA Code	National Development Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY 2020 Budget		FY 2021 Indicative		FY 2022 Indicative	
						Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
	Support to National Emergency Medical Services (Ambulance Services)	New	Nationwide	GoSL	Budget		500		550	-	605
314	National HIV/AIDS Secretariat					8,829	500	1,320	550	-	605
	Support to HIV/AIDS Prevention and Treatment	Ongoing	Nationwide	Global Fund /GOSL	Grant/GoSL	8,829	500	1,320	550		605
407	Ministry of Labour and Social Security (MoLSS)						-	500	-	550	-
	Institutional Capacity Building Project	Ongoing	Nationwide	GoSL	Budget		500		550		605
308	National Commission for Social Action (NaCSA)					89,850	14,711	90,600	9,272	107,820	11,378
	Sierra Leone Community Driven Development Project (SLCDD) 2	Ongoing	Nationwide	IDB/GoSL	Loan/Budget	25,000	1,500	25,000	1,500	30,000	1,650
	Sierra Leone Social Safety Net Project	Ongoing	Nationwide	IDA/GoSL		20,750	3,000	29,050	4,500	24,900	6,000
	Pro Poor Growth for Peace Consolidation (GPC)	Ongoing	Nationwide	KfW/GoSL	Loan/Budget	16,600	211	29,050	232	19,920	255
	Employment Promotion Programme III		Nationwide	GIZ		2,500	-	2,500	-	3,000	-
	Relief and Resettlement Project		Nationwide	UNHCR		25,000	-	5,000	-	30,000	-
	Rehabilitation/Construction of Community Facilities		Nationwide	GoSL			5,000		1,740		1,740
	Economic Empowerment of Persons Living with Disability	New	Nationwide	GoSL			5,000		1,300		1,733
306	Ministry of Lands, Country Planning and the Environment MoLCP&E)					-	2,000	-	2,200	-	2,420
	National Land Policy and Legal Reform Project	Ongoing	Nationwide	GoSL	Grant/Budget	-	1,000	-	1,100		1,210
	Lands Administration Project	Ongoing	Nationwide	GoSL	Grant/Budget		1,000		1,100		1,210
	Cluster Two: Diversifying the Economy and Promoting Growth					205,862	133,978	141,700	179,618	257,174	207,567
401	Ministry of Agriculture and Forestry (MoAF)					172,862	109,378	128,000	152,558	217,574	177,801
	Linking Small Holder Farmers to Market	Ongoing	Nationwide	IDB/GoSL	Loan/Budget	29,050	212	25,000	233	45,000	256
	Smallholder Commercialisation and Agribusiness Development Project (SCADeP)	Ongoing	Nationwide	IDA/DFID/GoSL	Loan/Budget	41,500	2,000	75,000	796	49,800	876
	Palm Oil Production Project in Sierra Leone in the Framework of Capacity Building (POPSLCB)	Ongoing	Bonthe	IDB/GoSL	Loan/Budget	12,450	5,000	5,000	5,000	14,940	12,259
	Establishment of Youth and Military Farms	New	Nationwide	GoSL	Budget	-	61,645	-	113,625	-	122,988
	o/w Equipment	New	Nationwide	GoSL	Budget		15,886		25,296		25,826
	Seedlings	New	Nationwide	GoSL	Budget		6,800		13,600		14,960
	Fertilizer	New	Nationwide	GoSL	Budget		35,417		70,833		77,917
	Extension Service Training of Community-Based Youth	New	Nationwide	GoSL	Budget		3,542		3,896		4,285
	Support to Non-Youth Farming Groups for Production	New	Nationwide	GoSL	Budget	-	15,000	-	15,000	-	16,500

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GOVERNMENT OF SIERRA LEONE
ANNEX 4-SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2020-2022

In millions of Leones (Le'm)

MDA Code	National Development Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY 2020 Budget		FY 2021 Indicative		FY 2022 Indicative	
						Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
	Seedlings	New	Nationwide	GoSL	Budget		5,000		5,000		5,500
	Fertilizer	New	Nationwide	GoSL	Budget		5,000		5,000		5,500
	Other farm input	New	Nationwide	GoSL	Budget		5,000		5,000		5,500
	Development of a National Master Plan for Irrigation	New	Nationwide	GoSL	Budget		500		550		605
	Redevelopment of Musaia Livestock Station	New	Koinadugu	GoSL	Budget		2,000		2,200		2,420
	Tree Crops Development Project	New	Nationwide	GoSL	Budget		2,000		2,200		2,420
	Rural Finance and Community Improvement Project Phase 11	Ongoing	Nationwide	IFAD/GoSL	Loan/Grant	12,000	3,000	15,000	10,202	14,400	13,603
	Agriculture Value Chain Development		Nationwide	IFAD/GoSL	Loan/Grant	25,820	3,000	2,500	5,455	30,984	7,273
	Regional Rice Value Chain Development	New	Nationwide	IDB/GoSL	Loan/Budget	50,520	3,000	5,000	5,225	60,624	6,967
	Sierra Leone Agribusiness and Rice Value Chain Support	New	Nationwide	AfDB/GoSL		1,522	1,522	500	1,522	1,826	2,029
	National Re-Afforestation Programme	Ongoing	Nationwide	GoSL	Budget		10,000		5,000		5,500
	Feasibility Study for the Establishment of District Farm Service Centres	Ongoing	Nationwide	GoSL	Budget		500		550		605
402	Ministry of Fisheries and Marine Resources (MoFMR)					-	7,500	-	8,250	-	9,075
	Fish Stock Assessment Project	Ongoing	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Support to Artisanal Fishery Sector	Ongoing	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Rehabilitation/Construction of Fishery Infrastructure	New	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Support to Women in Fishery	New	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Strengthening Inland Fisheries and Aquaculture Production	Ongoing	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Enhancing Monitoring Control and Surveillance Systems	Ongoing	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Improving Quality and Safety Standards for Value Addition and Exports	New	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Support for Institutional Capacity Building	New	Nationwide	GoSL	Budget		500		550		605
303	Ministry of Tourism and Cultural Affairs (MoTCA)					-	1,900	-	2,090	-	2,299
	Promotion and Reactivation of Domestic Tourism in Coastal Areas	ongoing	Nationwide	GoSL	Budget		500		550		605
	Development of Tourism Facilities in Five (5) Prime Ecotourism Sites	New	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Institutional Support for Capacity Building	New	Nationwide	GoSL	Budget		400		440		484
405	National Tourist Board (NTB)					28,500	8,200	10,200	9,020	34,200	9,922
	Development of Lumley Beach Project - Phase II	Ongoing	Western Area	GoSL	Budget		1,000		1,100		1,210
	Peninsular Beaches Sanitation and Security Project	Ongoing	Western Area	GoSL	Budget		2,000		2,200		2,420
	Sustainable Tourism Development and Promotion Project (STDPP)	Ongoing	Nationwide	EIF/GoSL	Grant/Budget	12,500	2,000	5,000	2,200	15,000	2,420

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GOVERNMENT OF SIERRA LEONE
ANNEX 4-SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2020-2022

In millions of Leones (Le'm)

MDA Code	National Development Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY 2020 Budget		FY 2021 Indicative		FY 2022 Indicative	
						Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
	Sustainable Eco-Tourism Development Project	Ongoing	Nationwide	GoSL	Budget		1,000		1,100	-	1,210
	Construction of Five Tourist Information Offices (TIOs)	New	Nationwide	GoSL	Budget		1,200		1,320	-	1,452
	Adapting Climate Change Induced Coastal Risk Management	ongoing	Nationwide	UNDP/GoSL	Grant/Budget	16,000	1,000	5,200	1,100	19,200	1,210
405	Monument and Relics Commission (MRC)					4,500	7,000	3,500	7,700	5,400	8,470
	Development of the Physical Infrastructure of the Cultural Heritage Sector (2750)	Ongoing	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Restoration of selected Proclaimed/ Protected Sites	Ongoing	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Representation and Inscription of Cultural Sites to the UNESCO World Heritage List (500)	Ongoing	Nationwide	GoSL	Budget		500		550		605
	Comprehensive Preservation and Development of Bunce Island	Ongoing	Port Loko	USAFCP/GoSL	Grant	4,500	2,000	3,500	2,200	5,400	2,420
	Construction of an Ethnographic Meseum and Heritage Resource Centre in Bonthe	Ongoing	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Restoration of Old FBC face II	Ongoing	Nationwide	GoSL	Budget		1,500		1,650		1,815
	Cluster Three: Infrastructure and Economic Competitiveness					820,900	347,295	739,307	531,060	512,406	793,185
406	Ministry of Energy (MoE)					292,400	42,153	332,287	38,618	321,640	44,048
	Rural Electrification of 6 District Capital Towns (Transmission)	Ongoing	Nationwide	Private/GoSL	Budget	900	20,000		20,000	990	22,000
	Rehabilitation and Extention of Bo-Kenema Distribution System	Ongoing	Bo, Kenema	AfDB/DFID/GoSL	Grant/Loan	54,000	3,153	39,037	3,153	59,400	4,204
	6MW Solar Park Project in Newton	Ongoing	Western Area	Abu Dhabi Fund/GoSL	Loan/Budget	55,000	5,000	35,000	3,566	60,500	4,754
	Rehabilitation of Dodo Dam	New	South	GoSL	Budget		2,000		2,200	-	2,420
	Rehabilitation of Electricity House	New	Western Area	GoSL	Budget		5,000		2,000	-	2,200
	Rehabilitation of EGTC Plants	New	Nationwide	GoSL	Budget		5,000		5,500	-	6,050
	West African Power Pool Project (WAPP)	Ongoing	Nationwide	ECOWAS/GOSL	Loan /Budget	35,000		60,000	-	38,500	-
	Rural Electrification Project - CLSG (Serving Communities along the Transmission Line)	Ongoin	Nationwide	AfDB/GoSI	Grant/Budget	35,000		65,000	-	38,500	-
	Supply and Installation of 225KV Double Circuit Transmission Line from Bumbuna II to Waterloo	Ongoing	Nationwide	India Exim/GoSL	Loan/Budget	75,000	2,000	85,000	2,200	82,500	2,420
	Energy Sector Utility Reform Project (ESURP)	ongoing	Nationwide	IDA	Grant	25,000	-	40,000	-	27,500	-
	Feasibility Study for Establishment of Solar-Mini Grid, Njala	New	Nationwide	NEPAD/GoSL	Budget	12,500	-	8,250	-	13,750	-
414	Ministry of Water Resources (MoWR)					-	4,000	-	3,300	-	3,630
	Institutional Support for Capacity Building	New	Western Area	GoSL	Budget		1,000		1,100		1,210
	Feasibility Studies for Water Supply Facilities	Ongoing	Western Area	GoSL	Budget		3,000		3,300		3,630

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GOVERNMENT OF SIERRA LEONE
ANNEX 4-SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2020-2022

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						Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
414	Sierra Leone Water Company (SLAWACO)					64,500	21,000	68,500	26,478	44,766	29,125
	Three (3) Towns - Bo, Kenema and Makeni - Water Supply System Project Phase II	Ongoing	Bo, Kenema, Bombali	AfDB/GoSL	Loan/Budget	8,500	3,000	2,500	7,178	2,750	7,895
	Rural Water Supply and Sanitation Project	Ongoing	Natiowide	AfDB/GoSL	Loan/Budget	15,000	2,000	25,000	2,200	22,016	2,420
	Construction of 100 Solar Powered Borehole in 13 Districts	Ongoing	Nationwide	GoSL	Budget				-	-	-
	Construction of 100 Solar Powered Boreholes	Ongoing	Nationwide	Saudi/GoSL	Grant	41,000	4,000	41,000	4,400	20,000	4,840
	Construction of 45 Industrial Boreholes (Urban Wash Supply)	Ongoing	Nationwide	GoSL	Budget		5,000		5,500	-	6,050
	Completion of Construction of Water Supply Facilities in Six (6) District Capitals and Other Small Towns	Ongoing	Nationwide	GoSL	Budget				-		-
	Construction of Water Supply System in Bonthe Municipal	New	Bonthe City	GoSL	Budget		5,000		5,000		5,500
	Procurement and Installation of Meters, Billing Software and Laboratory Equipment	Ongoing	Nationwide	GoSL	Budget		2,000		2,200		2,420
414	National Water Resources Management Agency (NWRMA)					-	6,000	-	6,600	-	7,260
	Construction of 10 Hydrological Monitoring Network and 25 Ground Water Monitoring Stations	New	Nationwide	GoSL	Budget		3,000		3,300		3,630
	Establishment of Water Quality Laboratories	New	Nationwide	GoSL	Budget		3,000		3,300		3,630
414	Guma Valley Water Company (GVWC)					188,500	13,742	63,500	14,042	50,500	24,684
	Emergency Water Supply Project in Western Area	Ongoing	Western Area	GoSL	Budget		3,000		3,300		3,630
	Freetown Water Supply Rehabilitation Project	ongoing	Western Area	DfID/GoSL	Grant/Budget	32,000	-	22,000	-	20,000	-
	Water Sector Reform Project	Ongoing	Western Area	AfDB/GoSL	Loan/Budget	11,500	-	25,000	-	16,000	-
	Freetown Emergency Recovery Project	Ongoing	Western Area	IDA/GoSL	Grant/Budget	65,000	-	5,000	-	5,000	-
	Freetown Water Supply and Sanitation Master Plan	Ongoing	Western Area	AfDB/GoSL	Grant/GoSL	55,000	5,742	10,000	5,742	8,000	7,656
	Freetown WASH and Aquatic Revamping Project	New	Western Area	Kuwaiti Fund/ADB	Loan/GoSL	25,000	5,000	1,500	5,000	1,500	13,398
404	Ministry of Transport and Aviation (MoTA)					35,000	7,500	5,000	8,250	-	9,075
	Institutional Support to Transport Planning, Project and Contract Management and Monitoring	New	Nationwide	GoSL	Budget		300		330		363
	Integrated and Resilient Urban Mobility Project (IRUMP)	Ongoing	Western Area	IDA/GoSL	Budget	35,000	5,000	5,000	5,500	-	6,050
	Feasibility Study on Traffic Lights Project	Ongoing	Nationwide	GoSL	Budget		200		220		242
	Improving Kissy-Targrin Ferry Transportation	Ongoing	Western Area	GoSL	Budget		2,000		2,200		2,420
408	Ministry of Works and Public Assets (MoWPA)					-	13,600	-	14,960	-	16,456
	Rehabilitation of Government Administrative Buildings	Ongong	Western Area	GoSL	Budget		5,000		5,500		6,050
	Rehabilitation of Government Residential Quarters	Ongoing	Western Area	GoSL	Budget		2,000		2,200		2,420

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GOVERNMENT OF SIERRA LEONE
ANNEX 4-SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2020-2022

In millions of Leones (Le'm)

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						Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
	Demolition of Multi-Storey Building (former UN Building) at Siaka Steven Street	Ongoing	Western Area	GoSL	Budget	-	4,000		4,400		4,840
	Feasibility Study for the Construction of Government Administrative Buildings	New	Nationwide	GoSL	Budget		200		220		242
	Feasibility Study for the Construction of Local Council Buildings in Port Loko, Falaba and Karene districts	New	North and North West	GoSL	Budget		200		220		242
	Rehabilitation of Existing Presidential Lodge	New	Nationwide	GoSL	Budget		2,000		2,200		2,420
	Feasibility Study for the Construction of Additional Presidential Lodge in District Capitals	New	Nationwide	GoSL	Budget		200		220		242
408	Sierra Leone Roads Authority (SLRA)					236,000	217,000	270,020	394,282	95,500	631,924
	Completion of Township Roads						37,000		157,850		308,485
	Feasibility Study for the Construction of Major Highways	Ongoing	Nationwide	GoSL	Budget		5,000		5,500		6,050
	Reconstruction of Bo-Bandajuma Road	Ongoing	Bo, Bandajuma	ABD/OFID /GoSL	Loan/Budget	40,000	10,000	73,270	9,821	23,000	9,821
	Reconstruction of Pendembu - Kailahun Road	Ongoing	Kenema, Kailahun	IDB/KFAED/ Saudi Fund /GoSL	Loan/Budget	35,000	5,000		10,893		43,572
	Reconstruction of Bandajuma - MRU Bridge	Ongoing	Pujehun	EU/GoSL	Loan/Budget	45,000	-	64,250	2,242	15,000	2,466
	Reconstruction of 3 Bridges in Magbele, Mabang and Kpangbama	Ongoing	Pujehun, Moyamba and Port Loko	EU/GoSL	Loan/Budget	45,000	-	72,500	4,822	2,500	5,304
	Construction of Hill Side By Pass Road Phase II	Ongoing	Western Area	KF/GoSL	Loan/Budget		10,000		19,154		38,307
	Reconstruction of Tokeh-Lumely (Peninsular) Road	Ongoing	Western Area	KF/GoSL	Loan/Budget	34,000	10,000	60,000	27,150	55,000	-
	Rehabilitation of Limkokwing University - Regent Road Project	Ongoing	Western Area	PRC/GoSL	Grant/Budget	37,000	10,000		1,850		2,467
	Spots Improvement on Highways	New	Nationwide	GoSL	Budget		40,000		50,000		2,150
	Completion of Bandajuma-Pujehun-Gbondappi	Ongoing	South	GoSL	Budget		20,000		22,000		24,200
	Construction of Bo-Matru Road Project	Ongoing	South	GoSL	Budget		30,000		33,000		134,101
	Labour Based Public Works	New	Nationwide	GoSL	Budget		40,000		50,000		55,000
409	Ministry of Trade and Industry (MoTI)					4,500	22,000	-	24,200	-	26,620
	Preparatory Activities Towards the Establishment of Special Economic Zones	New	Nationwide	IDB/GoSL	Budget	4,500	500		550		605
	Support to Micro-Small and Medium Enterprises	New	Nationwide	GoSL	Budget		21,000		23,100		25,410
	Institutional Support to Ministry of Trade and Industry	Ongoing	Nationwide	GoSL	Budget	-	500		550		605

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GOVERNMENT OF SIERRA LEONE
ANNEX 4-SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2020-2022

In millions of Leones (Le'm)

MDA Code	National Development Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY 2020 Budget		FY 2021 Indicative		FY 2022 Indicative	
						Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
409	Sierra Leone Investment and Export Promotion Agency (SLIEPA)					-	300	-	330	-	363
	Institutional support to SLEIPA	Ongoing	Nationwide	GoSL	Budget		300		330		363
	Cluster Four: Governance and Accountability for Results					126,666	89,627	11,166	103,138	35,200	113,451
106	Office of the Chief Minister					-	6,000	-	6,600	-	7,260
106	Directorate of Science, Technology and Innovation					-	6,000	-	6,600	-	7,260
	Support to E-governance Project	New	Nationwide	GoSL	Budget		3,000		3,300		3,630
	Institutional Support for Capacity Building	New	Nationwide	GoSL	Budget		3,000		3,300		3,630
128	Ministry of Foreign Affairs and International Cooperation (MoFAIC)					5,000	21,570	-	21,570	-	23,727
	Rehabilitation of Foreign Missions					-	19,570	-	19,570	-	21,527
	Chancery Building and Ambassador's Residence in Addis Ababa	Ongoing	International	GoSL	Budget		5,000		5,000		5,500
	Construction Works at the Permanent Mission in New York	Ongoing	International	GoSL	Budget		5,000		5,000		5,500
	Feasibility Study for the Construction of Chancery Buildings	New	International	GoSL	Budget		9,570		9,570		10,527
	Construction of Sierra Leone Diplomatic Academy	New	Western Area	PRC/GoSL	Grant/Budget	5,000	2,000		2,000		2,200
124	Attorney General and Ministry of Justice (AG&MoJ)					-	1,000	-	1,100	-	1,210
	Feasibility Study for the Construction of Justice Sector Complex	New	Western Area	GoSL	Budget		200		220		242
	Increasing Access to Justice	New	Nationwide	GoSL	Budget		500		550		605
	Institutional Capacity Building	New	Nationwide	GoSL	Budget		300		330		363
118	Judiciary					-	900	-	990	-	1,089
	Feasibility Study for Administrative Building and Courtrooms	New	Nationwide	GoSL	Budget		100		110		121
	Rehabilitation/Construction of Courtrooms in District Capitals	New	Nationwide	GoSL	Budget		700		770		847
	Institutional Capacity Building	New	Nationwide	GoSL	Budget		100		110		121
124	Law Officers Department (LOD)					-	600	-	660	-	726
	Rehabilitation/Construction of Law Officers Buildings in the Districts	Ongoing	Western Area	GoSL	Budget		600		660		726
110	Law Reform Commission (LRC)					1,666	200	666	220	-	242
	Support for Institutional Capacity Building	Ongoing	Nationwide	GoSL	Budget		100		110		121
	Establishment for Alternative Dispute Resolution Project	Ongoing	Nationwide	IDB/GoSL		1,666	100	666	110		121
124	Office of the Administrator and Registrar General (OARG)					-	800	-	880	-	968
	Automation of Registrar General's Records	Ongoing	Nationwide	GoSL	Budget		800		880		968
124	Council of Legal Education: Sierra Leone Law School					-	250	-	275	-	303
	Feasibility Study for the Construction of Sierra Leone Law School Building	New	Western Area	GoSL	Budget		250		275		303

GOVERNMENT OF SIERRA LEONE
ANNEX 4-SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2020-2022

In millions of Leones (Le'm)

MDA Code	National Development Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY 2020 Budget		FY 2021 Indicative		FY 2022 Indicative	
						Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
133	Ministry of Information and Communications (MoIC)					5,000	2,000	-	2,200	-	2,420
	West Africa Regional Communications Infrastructural Programme	Ongoing	Nationwide	GoSL	Budget		300		330		363
	Enhancing the Dedicated Information Security System	Ongoing	Nationwide	GoSL	Budget		500		550		605
	Government Intergrated Messaging System (GIMS)	Ongoing	Nationwide	GoSL	Budget		200		220		242
	Operationalization and Expansion of eGovernment Platform	Ongoing	Nationwide	GoSL	Budget		700		770		847
	National Fibre Optic Backbone Phase II	New	Nationwide	China Exim /GoSL	Loan/Budget	5,000	300		330		363
205	Ministry of Internal Affairs (MoIA)					-	1,400	-	1,540	-	1,694
	Establishment of an Integrated Immigration Control System	Ongoing	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Strengthening Boarder Security	Ongoing	Nationwide	GoSL	Budget		400		440		484
203	National Civil Registration Commission (NCRA)					103,000	8,000	5,500	12,500	34,000	13,750
	Integrated Civil Registration and Vital Statistics and ID Management System					-	6,000	-	10,500	-	11,550
	o/w Exhibition and Update of the Civil Register	Ongoing	Nationwide	GoSL	Budget		5,000		5,500		6,050
	Prinitng and Distribution of ECOWAS/ICAO Compliant Multi-purpose ID Cards and other Certificates	Ongoing	Nationwide	GoSL	Budget		5,000		5,000		5,500
	Rehabilitation of National Civil Registration Authority New Complex	New	Western Area	EU/GoSL	Grant/Budget	70,000	2,000	2,500	2,000	9,000	2,200
	EU Technical Support to the Governance Sector in the Area of Civil Registration	New	Nationwide	EU/GoSL	Grant/Budget	33,000	-	3,000	-	25,000	-
107	Ministry of Local Government (MoLG)					-	900	-	990	-	1,089
	Social Capital Approaches to Rural Development in Sierra Leone (SCARDSiL)	New	Nationwide	GoSL	Budget		400		440		484
	Support for Institutional Capacity Building	New	Nationwide	GoSL	Budget		300		330		363
	Rehabilitation/Reconstruction of Court Barrays	New	Nationwide	GoSL	Budget		200		220		242
117	Cabinet Secretariat and Head of the Civil Services (CS&HOCS)					-	700	-	770	-	847
	Establishment of Wages and Compensation Commission	Ongoing	Nationwide	GoSL	Budget		500		550		605
	Feasibility Study for the Construction of Public Service Academy	Ongoing	Western Area	GoSL	Budget		200		220		242
122	Human Resource Management Office (HRMO)					-	200	-	220	-	242
	Civil Service Reform Project	Ongoing	Nationwide	GoSL	Budget		200		220		242
116	Parliamentary Service Commission (PSC)					-	200	-	220	-	242
	Feasibility for the Construction of Parliamentary Estate	Ongoing	Nationwide	GoSL	Budget		200		220		242
206	Sierra Leone Police (SLP)					-	7,000	-	7,700	-	8,470
	Rehabilitation of Police Stations and Facilities	Ongoing	Nationwide	GoSL	Budget		2,000		2,200		2,420
	Construction of New Police Stations	New	Nationwide	GoSL	Budget		5,000		5,500		6,050

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GOVERNMENT OF SIERRA LEONE
ANNEX 4-SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2020-2022

In millions of Leones (Le'm)

MDA Code	National Development Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY 2020 Budget		FY 2021 Indicative		FY 2022 Indicative	
						Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
201	Ministry of Defence (MoD)					-	13,007	-	19,713	-	21,684
	Rehabilitation of Military Barracks and Facilities						4,000		4,400		4,840
	Support to Military for Food Production						6,007		12,013		13,214
	Construction of Military Barracks and Facilities						3,000		3,300		3,630
209	Central Intelligence and Security Unit (CISU)					-	4,000	-	2,000	-	2,200
	Procurement of Specialized Surveillance Equipment	Ongoing	Nationwide	GoSL	Budget		4,000		2,000		2,200
110	Anti Corruption Commission (ACC)					-	5,000	-	5,500	-	6,050
	Construction of Anti-Corruption Building	Ongoing	Western Area	GoSL	Budget		5,000		5,500		6,050
110	Sierra Leone Insurance ommission					-	3,000	-	3,300	-	3,630
	Construction of SLICOM Building	Ongoing	Western Area	GoSL	Budget		3,000		3,300		3,630
121	Audit Service Sierra Leone (ASSL)					-	5,000	-	5,500	-	6,050
	Construction of ASSL Headquarters	Ongoing	Western Area	GoSL	Budget		5,000		5,500		6,050
123	Public Service Commission (PSC)					-	-	-	-	-	-
	Construction of PSC Headquarter Building	New	Western Area	GoSI	Budget		-		-		-
208	National Fire Force (NFF)					-	300	-	330	-	363
	Strengthening National Fire Service System	Ongoing	Nationwide	GoSI	Budget		300		330		363
207	Sierra Leone Correctional Services (SLCS)					-	2,500	-	2,750	-	3,025
	Rehabilitation of Correctional Centres and Facilities	Ongoing	Nationwide	GoSI	Budget		2,000		2,200		2,420
	Preparatory Work for the Relocation of Pademba Road Prison	Ongoing	Nationwide	GoSI	Budget		500		550		605
134	National Elections Commission (NEC)					-	3,500	-	3,850	-	4,235
	Rehabilitation of Administrative Buildings	New	Nationwide	GoSI	Budget		1,500		1,650		1,815
	Construction of Administrative Buildings	New	Nationwide	GoSI	Budget		2,000		2,200		2,420
110	National Assets and Government Property Commission (NAGPC)					-	300	-	330	-	363
	Support for Institutional Capacity Building	New	Western Area	GoSI	Budget		300		330		363
413	Energy and Water Regulatory Agency					12,000	1,300	5,000	1,430	1,200	1,573
	Electricity Sector Reform Project - Result Based Financing (MCC)	New	Nationwide	MCC/GoSL	Grant/Budget	12,000	1,000	5,000	1,100	1,200	1,210
	Support for Institutional Capacity Building	New	Nationwide	GoSL	Budget		300		330		363
	Cluster Five: Empowering Women, Children, and Persons with Disability					5,000	2,600	1,000	2,860	-	3,146
305	Ministry of Social Welfare, Gender and Children Affairs (MoSWC&CA)					5,000	2,600	1,000	2,860	-	3,146
	Women's Economic and Development Fund for Female Entrepreneurs	New	Nationwide	GoSL	Budget		1,000		1,100		1,210

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GOVERNMENT OF SIERRA LEONE
ANNEX 4-SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2020-2022

In millions of Leones (Le'm)

MDA Code	National Development Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY 2020 Budget		FY 2021 Indicative		FY 2022 Indicative	
						Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
	Rehabilitation of Approved Schools and Remand Homes	New	Nationwide	GoSL	Budget		600		660		726
	Post Ebola Recovery Social Investment Fund (PERSIF)	Ongoing	Nationwide	AfDB/GoSL	Budget	5,000	500	1,000	550		605
	Rehabilitation of National Training Centre and Development of Curriculum for Short-Term Professional Training	New	Western Area	GoSL	Budget		500		550		605
	Cluster Six: Youth Employment, Sports, and Migration					-	57,762	-	29,038	-	31,942
310	Ministry of Youth Affairs (MoYA)					-	56,362	-	27,498	-	30,248
	Youth Entrepreneurship Scheme	Ongoing	Nationwide	GoSL	Budget		30,000		5,000		5,500
	Establishment of Youth Farms	New	Nationwide	GoSL	Budget	-	21,000	-	16,600	-	18,260
	o/w Social Mobilisation	New	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Training in farm Equipment Maintenance	New	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Training in Extension Services	New	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Labour Cost	New	Nationwide	GoSL	Budget		15,000		10,000		11,000
	Monitoring and Coordination	New	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Establishment of Demonstration Farms	New	Nationwide	GoSL	Budget		2,000		2,200		2,420
	Youth in Fisheries Project	Ongoing	Nationwide	GoSL	Budget		3,362		3,698		4,068
	Car Wash Center Project	New	Nationwide	GoSL	Budget		2,000		2,200		2,420
310	National Youth Commssion						-	1,000	-	1,100	-
	Youth Empowerment Fund						1,000		1,100		1,210
313	National Youth Services						-	400	-	440	-
	Establishment of National Apprenticeship Scheme	Ongoing	Nationwide	GoSL	Budget		400		440		484
	Cluster Seven: Addressing Vulnerabilities and Buidling Resileince					-	2,673	-	2,940	-	3,234
417	Nuclear Safety and Radiation Protection Authority (NSRPA)					-	300	-	330	-	363
	Support for Institutional Capacity Building	Ongoing	Western Area	GoSL	Budget		300		330		363
422	Sierra Leone Meteorological Agency (SLMA)					-	200	-	220	-	242
	Support for Institutional Capacity Building	New	Nationwide	GoSL	Budbget		200		220		242
410	National Protected Area Authority (NPAA)					-	2,173	-	2,390	-	2,629
	REDD Plus and Capacity Building Project	Ongoing	Nationwide	GoSL	Budget		500		550		605
	Sierra Leone Sustainable Protected Areas Management and Livelihoods Project	Ongoing	Nationwide	GoSL	Budget		1,673		1,840		2,024

GOVERNMENT OF SIERRA LEONE
ANNEX 4-SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2020-2022

In millions of Leones (Le'm)

MDA Code	National Development Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY 2020 Budget		FY 2021 Indicative		FY 2022 Indicative	
						Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
Cluster Eight: Means of Implementation						4,467	52,586	614	63,188	3,201	67,254
127	Ministry of Planning and Economic Development (MoPED)					-	7,000	-	7,700	-	8,470
	Strengthening Local and National Level Planning and Coordination	Ongoing	Nationwide	GoSL	Budget		5,000		5,500		6,050
	Project Preparatory Facility	Ongoing	Nationwide	GoSL	Budget		2,000		2,200		2,420
127	National Monitoring and Evaluation Department					-	3,000	-	3,300	-	3,630
	Strengthening Local and National Monitoring and Evaluation System	Ongoing	Nationwide	GoSL	Budget		3,000		3,300		3,630
127	National Council for Civil Education and Development					-	3,000	-	2,000	-	2,200
	Strengthening Community Civil Engagement	New	Nationwide	GoSL	Budget		3,000		2,000		2,200
138	Statistics Sierra Leone (Stat SL)					2,910	2,500	-	2,750	3,201	3,025
	Agriculture Tracking Survey (ATS)	Ongoing	Nationwide	FAO/GoSL	Grant/GoSL	1,500	400		440	1,650	484
	Labour Force Survey(LFS) - Assessing Youth Unemployment	Ongoing	Nationwide	IDA/GoSL	Grant/GoSL	250	800		880	275	968
	Mid Term Population and Housing Census	New	Nationwide	GoSL	Grant/Budget	1,160	600		660	1,276	726
	Rehabilitation of Statistics Sierra Leone Head Office Building	Ongoing	Nationwide	GoSL	Budget		700		770	-	847
129	Ministry of Finance (MoF)					1,557	7,400	614	13,943	-	16,434
	Support to Medium Term Expenditure Framework (MTEF)	Ongoing	Nationwide	GoSL	Budget		3,000		3,300		3,630
	Support to Public Financial Management Improvement and Consolidated Project (PFMICP)	Ongoing	Nationwide	IDA/GoSL	Budget		200		220		242
	Support to Project Fuduciary Management Unit	Ongoing	Nationwide	GoSL	Budget		200		220		242
	Local Government Development Grants (Transfers)	Ongoing	Nationwide	GoSL	Budget		-		-		-
	Sierra Leone Economic Diversification Project	Ongoing	Nationwide	IDA/GoSL	Grant/Budget	1,557	1,000	614	1,100	-	1,210
	Sierra Leone Urban Resilient Project	New	Nationwide				2,000		5,742		7,656
	Freetown Emergency Recovery Project						1,000		3,361		3,454
	Financial Inclusion Project	New	Nationwide								
701	Transfers to Local Councils					-	29,686	-	33,495	-	33,495
	Local Government Development Grants (Transfers)	Ongoing	Nationwide	GoSL	Budget		5,186		8,995		8,995
	Examination Fees for NPSE	Ongoing	Nationwide	GoSL	Budget		8,400		8,400		8,400
	Examination Fees for BECE	Ongoing	Nationwide	GoSL	Budget		16,100		16,100		16,100
GRAND TOTAL						1,813,625	1,060,031	1,851,307	1,326,060	2,059,000	1,660,000

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ANNEX 5a- ALLOCATIONS TO EDUCATION FY2018- 2022

In Millions of Leones

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

ANNEX 5b- ALLOCATIONS TO HEALTH FY 2018-2022

In Millions of Leones

Particulars	FY2018 Actual	FY2019 Estimate	FY2020 Budget	FY2021 Indicative	FY2022 Indicative
Wages and Salaries	2,056,689	2,587,945	3,174,476	3,493,187	3,630,940
Non-Salary, Non-Interest, Recurrent Expenditures	2,145,953	2,139,431	2,079,730	2,488,180	2,917,308
Domestic Capital	674,137	899,006	1,060,031	1,500,061	1,603,500
Total Government Discretionary Budget	4,876,779	5,626,382	6,314,237	7,481,428	8,151,748
Health Sector Programmes					
Salaries for Health Workers	165,733	290,999	345,052	374,862	374,862
Salaries for National Medical Supplies Agency	-	1,858	4,233	4,444	4,667
Salaries for Health Service Commission	413	900	2,000	2,100	2,205
Salaries for National HIV & AIDS Commission	1,973	2,479	6,500	6,825	7,166
Salaries for Teaching Hospitals Complex Administration	-	-	1,000	1,200	1,260
Salaries for Pharmacy Board Services	1,926	2,479	2,000	2,400	2,520
Grants for Devolved Health Services to Local Councils	21,478	-	102,300	85,364	103,203
Recurrent Expenditure for Health	108,544	98,512	65,634	63,114	66,894
Recurrent Expenditure for Teaching Hospitals Complex	-	0	2,112	7,031	7,452
Domestic Capital budget allocation to Health	5	2,400	130,700	1 26,111	101,318
Recurrent Expenditure for Pharmacy Board Services	3,170	2,452	5,138	4,941	5,237
Recurrent Expenditure for National Medical Supplies Agency	86	503	2,406	7,314	7,752
Recurrent Expenditure for Health Service Commission	826	463	940	10,904	11,557
Recurrent Expenditure for National HIV & AIDS Commission	1,705	1,044	2,401	7,309	7,747
Recurrent Expenditure for Post Graduate College of Health Specialists	-	-	1,510	1,452	5,237
Recurrent Expenditure for Dental and Medical Board	86	202	309	297	315
Total Allocations to Health Sector	305,944	404,292	674,235	705,668	709,391
% Government Budgetary Allocations to the Health Sector	6%	7%	11%	9%	9%

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ANNEX 5c- ALLOCATIONS TO AGRICULTURE, FY 2018-2022

In Millions of Leones

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

ANNEX 6 - PAYROLL BUDGET FOR FY 2020-FY2023

In Millions of Leones

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

ANNEX 7-FINANCIAL PERFORMANCE OF STATE-OWNED ENTERPRISES FY2018 TO 2022

In Millions of Leones

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

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ANNEX 7-FINANCIAL PERFORMANCE OF STATE-OWNED ENTERPRISES FY2018 TO 2022

In Millions of Leones

	Actual 2018	Estimate 2019	Budget 2020	Indicative 2021	Indicative 2022	Comments
State-Owned Enterprise						
Subsidy from Government	5,640	3,971	3,000	-	-	
9. Sierra Leone Commercial Bank (SLCB)						
Receipts	190,025	214,830	240,361	249,985	281,800	
Expenditure	144,290	109,320	116,417	124,162	132,567	
Net Profit (Loss)	45,735	105,510	123,944	125,823	149,233	Profit Making
Subsidy from Government	-	-	-	-	-	
10. Rokel Commercial Bank (RCB)						
Receipts	293,872	305,355	296,395	458,249	452,164	
Expenditure	247,377	266,585	261,401	439,240	405,135	
Net Profit (Loss)	46,495	38,770	34,994	19,009	47,029	Profit Making
Subsidy from Government	-	-	-	-	-	
11. Sierra Leone Airport Authority (SLAA)						
Receipts	85,718	65,447	82,772	93,946	106,674	
Expenditure	69,963	64,944	80,199	91,787	101,522	
Net Profit (Loss)	15,755	503	2,573	2,159	5,152	Profit Making
Subsidy from Government	-	-	-	-	-	
13. Guma Valley Water Company (GVWC)						
Receipts	31,376	23,231	58,832	-	-	
Expenditure	30,767	22,475	51,100	-	-	Break Even
Net Profit (Loss)	609	756	7,732	-	-	
Subsidy from Government	-	-	-	-	-	
15. National Insurance Company Limited (NIC)						
Receipts	13,976	21,024	22,075	24,283	27,925	
Expenditure	6,764	8,929	10,660	11,727	13,485	Profit Making
Net Profit (Loss)	7,212	12,095	11,415	12,556	14,440	
Subsidy from Government	-	-	-	-	-	
16. Sierra Leone Postal Services (SALPOST)						
Receipts	3,889	2,705	3,969	4,446	4,979	
Expenditure	3,424	2,591	9,604	7,662	6,558	
Net Profit (Loss)	465	114	(5,635)	(3,216)	(1,579)	Loss Making
Subsidy from Government	-	576	-	-	-	
17. Sierra Leone Cable Company Limited (SALCAB)						
Receipts	48,617	51,048	53,601	56,261	59,095	Potential to Make Profit
Expenditure	46,058	50,219	55,378	61,166	67,663	
Net Profit (Loss)	2,560	830	(1,778)	(4,905)	(8,569)	
Subsidy from Government	-	-	-	-	-	

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ANNEX 8 -TOTAL DUTY AND TAX EXEMPTIONS BY CATEGORY OF BENEFICIARIES: 2016 TO 2019

In Millions Leones

Category of Beneficiaries	Total Waivers	Proportion of Total	Total Waivers	Proportion of Total (%)	Total Waivers	Proportion of Total (%)
Diplomats (Embassies)	15,825	2.9	42,482	9.6	22,305	4.4
Donor Funded Projects	158,024	29.1	68,106	15.3	118,298	23.5
International Organisations (UN Agencies & Others)	72,343	13.3	61,364	13.8	203,113	40.3
MDAs	103,663	19.1	51,431	11.6	53,673	10.6
Returning Diplomats & Students	8,390	1.5	1,657	0.4	805	0.2
SOEs	9,936	1.8	309	0.1	65	0
NGO2,697	0.5	155,133	34.9	22,699	4.5	
Political Class (MPs & Ministers)	4,456	0.8	308	0.1	448	0.1
Private Investment Concessions	188.5	31	63,423	14.3	82,690	16.45
o/w Agriculture	6,541	3.4	6,486	10.2	10,443	12.6
Construction	0	0	0	0	3,967	4.8
Education	58	0.03	0	0	57	0.1
Energy	2,684	1.42	2,380	3.8	27,855	33.7
Fisheries	508	0.27	0	0	26	0
Health	0	0	0	0	1,555	1.9
Manufacturing	5,389	2.86	4,736	7.5	9,662	11.7
Mining	49,734	26.38	6,346	10	19,497	23.6
Road Construction	12,910	6.85	5,554	8.8	1,857	2.2
Telecommunications	19,930	10.57	12,787	20.2	735	0.9
Tourism	31,760	16.85	0	0	402	0.5
Trade	2,564	1.36	2,429	3.8	6,121	7.4
Transport	56,422	29.93	22,705	35.8	354	0.4
Water Services	0	0	0	0	160	0.2
Grand Total	563,835	100	444,213	100	504,096	100

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ANNEX 9 -TOTAL DUTY AND TAX EXEMPTIONS FOR RICE IMPORTATION: 2010-Sept 2019

In Millions Leones

Year	Total Import Duty Lost (10%)	Total Import GST assuming 15% GST 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 (Jan-Sep)	92,567	138,850	231,417
Total	752,958	1,129,437	1,882,394

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* GST on Rice is currently exempt under the law

ANNEX 10-RESOURCES MOBILISED FOR NEW AND ONGOING PROJECTS FROM APRIL 2018-OCTOBER 2019

In Millions of Leones

Project Title	Amount (Million USD)	Funding Source	Type of Funding
1. Freetown WASH & Aquatic Environment Revamping Project	AfDB	5.22	Grant
2. Agriculture Value Chain Development Project	IFAD	5.90	Grant
3. Second Productivity and Transparency Support Grant Development Policy Financing	IDA	40.00	Grant
4. Regional Rice Value Chain Development Project	IDB	7.30	Grant
5. Rehabilitation and Extension of the Bo-Kenema Distribution System	AfDB	35.98	Grant
6. Integrated and Resilient Urban Mobility Project	IDA	50.00	Grant
7. Enhancing Tax Compliance in Sierra Leone	AfDB	1.40	Grant
8. Enhancing Policy Development (Research & Development) Project	AfDB	0.70	Grant
9. SL-Agribusiness & Rice Value Chain Support Project	AfDB	11.19	Grant
10. Post-Ebola Recovery Social Investment Fund (PERSIF) Project	AfDB	13.70	Grant
11. Education Sector Support Project BADEA & Saudi Fund		65.00	Loan
12. Freetown WASH and Aquatic Environment Revamping Project	Kuwait	35.00	Loan
13. Freetown WASH and Aquatic Environment Revamping Project	AfDB	9.09	Loan
14. Financial Inclusion Project	IDA	12.00	Loan
15. Agriculture Value Chain Development Project	IFAD	5.90	Loan
16. Regional Rice Value Chain Development Project	IDB	15.00	Loan
17. Energy Sector Utility Reform Project (Additional Financing)	IDA	50.00	Loan
18. Fibre Backbone Network Phase II Project	China EXIM Bank	30.00	Loan
19. Support Education Sector Project	OFID	20.00	Loan
Pipeline Projects			
21. Focused Resources for Equity and Excellence (FREE) Education Project	IDA	70.00	Grant
22. Economic Diversification Project	IDA	50.00	Grant
23. Sierra Leone Urban Resilient Project	IDA	50.00	Grant
24. Smallholder Commercialization and Agribusiness Development Project (Additional Financing)	IDA	30.0	Loan
Total Expected Resources by End December 2019		613.38	

ANNEX 11: SUMMARY OF POVERTY RELATED EXPENDITURE, FY2020

In Millions of Leones

Expenditure Category	Non-Salary Non- Interest Recurrent Expenditure	Total Budget Domestic Capital Expenditure	Total
Total Discretionary Primary Expenditure	2,079,729.8	1,060,030.6	3,139,760.4
Total Poverty Related Expenditure	676,460.9	820,969.3	1,497,430.2
Anti-Corruption Commission (ACC)	-	5,000.0	5,000.0
Statistics - Sierra Leone	-	2,500.0	2,500.0
Sierra Leone Police	60,075.1	-	60,075.1
Sierra Leone Correctional Services	43,817.4	-	43,817.4
National Fire Authority	3,428.9	-	3,428.9
Ministry of Technical and Higher Education	121,981.9	25,900.0	147,881.9
Ministry of Basic and Secondary Education	26,077.7	292,700.0	318,777.7
Ministry of Health and Sanitation	51,237.3	37,200.0	88,437.3
Ministry of Social Welfare, Gender & Children's Affairs	20,657.5	-	20,657.5
Health Service Commission	1,034.0	-	1,034.0
Ministry of Transport and Aviation (MoTA)	56,370.8	-	56,370.8
Ministry of Agriculture, Forestry and Food Security	38,925.7	109,377.7	148,303.4
Ministry of Energy	127,537.2	42,152.6	169,689.9
National Commission for Social Action(NaCSA)	-	14,711.0	14,711.0
Sierra Leone Electricity and Water Regulatory Commission	821.8	-	821.8
Ministry of Water Resources	11,312.2	44,742.0	56,054.2
Ministry of Works	-	217,000.0	217,000.0
Local Councils	113,183.2	29,686.0	142,869.2
Other Discretionary Expenditures	1,403,268.9	239,061.2	1,642,330.1
Summary:			
Total Discretionary Primary Expenditure	2,079,729.8	1,060,030.6	3,139,760.4
Total Poverty Related Expenditure	676,460.9	820,969.3	1,497,430.2
Poverty Related Expenditure as a % of Total Discretionary Primary Expenditure	32.5%	77.4%	47.7%

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

In Million Leones

Details	FY 2019 Estimate/1			FY 2020 Budget		
	Revenue	Transfers	% Transfer	Revenue	Transfer	% Transfer
National Telecommunications Commission	173,960	97,700	56%	250,210	167,641	67%
Petroleum Regulatory Agency	11,153	9,618	86%	11,352	10,217	90%
Sierra Leone Maritime Administration	42,700	39,536	93%	42,340	33,872	80%
Environment Protection Agency	26,958	25,171	93%	35,677	28,542	80%
Sierra Leone Civil Aviation Authority	70,040	46,277	66%	57,651	43,238	75%
Sierra Leone Road Safety Authority/2	51,827	50,114	97%	45,827	41,244	90%
Petroleum Directorate	338	21,653	-	-	6,000	-
Sub-Total	376,976	290,069	77%	443,056	330,753	75%
Transfer to Road Maintenance Fund Administration (RMFA)	103,408	109,696	106%	124,829	124,829	100%
Grand Total	480,383	399,765	83%	567,885	455,582	80%

Note:

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

GOVERNMENT OF SIERRA LEONE

ANNEX 13B: PROJECTED OWN SOURCE REVENUE OF LOCAL COUNCILS FOR FY 2020

In Millions of Leones (Le'm)

No.	Local Council	Taxation Revenue			Non Tax Revenue			Mining Revenues	Other Non-Tax Revenue	Total Own Source Revenue
		Local Tax	Property Tax	Market Dues	Business Registration	License	Fees & Charges			
1	Bo District	103,803,131	393,119,990	18,604,687	57,826,125	103,965,750	473,659,964	309,156,749		1,460,136,396
2	Bo City	15,000,000	1,537,500,000	580,000,000	113,450,000	781,200,000	1,385,086,000	-	-	412,236,000
3	Bombali District	30,120,000	370,138,118	-	28,650,000	88,219,998	545,120,764			1,062,248,880.00
4	Makeni City	6,400,000	822,533,099	364,800,000	11,250,000	355,282,005	476,025,000	-	22,500,000	2,058,790,104
5	Bonthe District	40,425,000	331,800,000	1,858,106	-	226,564,835	93,289,954	493,778,837	83,564,250	1,271,280,982
6	Bonthe Municipal	12,000,000	15,000,000	5,000,000	7,000,000	35,250,000	30,000,000	21,150,000		125,400,000
7	Freetown City	1,218,000,000	33,782,000,000	4,718,520,000	-	5,369,804,000	4,214,600,000	-	-	49,302,924,000
8	Kailahun District	63,455,140.00	971,777,850.00	32,000,000.00	92,287,040.00	62,001,712.50	615,674,041.80	62,048,057.31	46,815,800.00	1,946,059,642
9	Kambia District	53,135,620	168,098,904	10,560,000	23,635,000	257,648,000	221,210,000	-	-	734,287,524
10	Kenema District	143,500,000	375,768,000	4,992,000	23,600,000	28,080,000	428,662,000	366,237,734	-	1,370,839,734
11	Kenema City	7,200,000	1,223,595,167	840,000,096	11,000,000	999,490,000	217,190,000	-	-	3,298,475,263
12	Koinadugu District	80,023,875	300,000,000	90,000,000	87,840,000	310,000,000	410,000,000	71,131,200	65,800,000	1,414,795,075
13	Kono District	80,266,400	370,990,000	-	27,000,000.0	55,400,000.0	196,110,000.0	540,000,000	-	1,269,766,400
14	Koidu New Sembehun	48,030,000	1,535,000,000	447,957,000	105,000,000	258,175,000	75,000,000	98,000,000		2,567,162,000
15	Moyamba District	30,000,000	230,000,000	50,000,000	98,500,000	235,210,000	76,800,000	800,000,000	37,400,000	1,557,910,000
16	Port Loko District	45,000,000	500,000,000	9,425,000	41,000,000	248,000,000	65,000,000	500,000,000	125,000,000	1,533,425,000
17	Pujehun District	30,820,000	333,335,000	95,528,750	35,000,000	111,820,000	691,465,658	77,200,000		1,375,169,408
18	Tonkolili District	145,000,000	821,800,000	24,000,000	80,000,000	278,145,000	239,825,000	285,000,000	190,000,000	2,063,770,000
19	Western Area District	904,860,000	8,568,000,000	540,000,000	426,000,000	791,140,000	770,000,000	-	-	12,000,000,000
20	Port Loko City	50,000,000.00	100,000,000.00	20,000,000.00	20,000,000.00	75,000,000.00	60,000,000.00	10,000,000.00		335,000,000.00
21	Karene District	45,800,000	54,720,000	36,720,000	46,600,000	36,767,500	225,970,000	-	-	446,577,500
22	Falaba District	65,131,650	166,560,000	39,200,000	313,440,000		166,680,000	10,000,000	55,200,000	816,211,650
	Total	3,217,970,816	52,971,736,128	7,929,165,639	1,649,078,165	10,707,163,801	11,677,368,382	3,643,702,577	626,280,050	92,422,465,558

ANNEX 14A: PROJECTED EXTERNAL DEBT SERVICE PAYMENTS, 2019-2023

(In Thousand of USD)

Creditor/International Financial Institution

	FY 2019		FY 2020		FY 2021		FY 2022		FY 2023	
	PR	INT	PR	INT	PR	INT	PR	INT	PR	INT
IDA	2,277.39	2,268.07	3,034.80	2,061.20	3,878.90	2,259.10	6,359.60	2,382.10	7,819.40	2,403.10
IMF 1/	-	-	10,826.28	-	18,765.55	-	30,558.58	-	33,690.58	-
ADB	945.22	1,276.18	1,679.70	1,079.70	1,679.70	1,148.80	1,849.10	1,219.50	2,852.50	1,267.10
IFAD	856.84	328.38	1,095.20	340.70	1,418.80	333.30	1,434.80	324.10	1,982.70	311.30
IDB	16,587.12	936.96	13,191.80	1,614.10	13,191.80	1,482.80	13,191.80	854.80	12,924.00	854.80
EIB/EEC	623.41	1,512.21	5,013.50	4,395.60	5,018.40	4,392.60	5,021.80	4,389.60	4,968.50	4,386.50
BADEA	780.48	70.37	1,062.00	111.80	1,301.90	159.60	1,873.20	169.90	2,245.20	172.60
OFID	4,881.63	984.50	6,160.70	1,057.80	6,827.30	1,140.40	7,704.00	1,153.70	7,387.50	1,128.00
EBID	3,089.39	1,472.30	3,629.80	1,052.10	3,629.80	957.20	3,629.80	857.30	3,629.80	756.20
MultilaterL Total	30,041.49	8,848.96	45,693.78	11,713.00	55,712.15	11,873.80	71,622.68	11,351.00	77,500.18	11,279.60
CHINA EXIM BANK	2,995.56	686.98	3,032.10	612.70	3,032.10	554.60	3,032.10	496.50	3,032.10	435.00
GOVT. OF CHINA	904.50	-	1,214.20	-	1,812.60	-	2,120.50	-	2,428.30	-
INDIA EXIM BANK	2,935.48	594.83	2,935.50	677.40	2,935.50	862.00	2,935.50	1,046.00	6,835.50	1,215.10
KOREA EXIM BANK	-	3.08	-	1.70	-	2.40	-	3.20	-	3.90
KUWAIT FUND	3,242.79	1,425.93	2,680.80	1,134.60	4,490.50	1,268.90	4,490.50	1,274.30	4,490.50	1,235.40
SAUDI FUND 912.08	343.41	953.10	345.20	993.10	356.20	993.10	367.10	993.10	377.40	993.10
ABU DHABI FUND	663.16	192.59	963.00	125.60	963.00	156.30	963.00	187.30	963.00	203.10
Bilateral Total	11,653.57	3,246.81	11,778.70	2,897.20	14,226.80	3,200.40	14,534.70	3,374.40	18,742.50	3,469.90
Commercial	6,500.00	-	7,500.00	-	7,500.00	-	7,500.00	-	7,500.00	-
Grand Total	48,195.06	12,095.78	64,972.48	14,610.20	77,438.95	15,074.20	93,657.38	14,725.40	103,742.68	14,749.50
Grand Total (Excluding IMF Prin)	48,195.06	12,095.78	54,146.20	14,610.20	58,673.40	15,074.20	63,098.80	14,725.40	70,052.10	14,749.50

Prepared By: PDMD Oct 2019.

GOVERNMENT OF SIERRA LEONE

ANNEX 14B -PROJECTED EXTERNAL DEBT STOCK, JUN-2019 TO 2023

In Million US\$

Creditor	June 2019	2020	2021	2022	2023
Total External Debt	1,614.19	1,679.16	1,706.01	1,709.29	1,712.70
Multilateral	1,228.56	1,287.41	1,306.19	1,304.76	1,303.79
World Bank	316.85	320.02	326.42	339.48	341.18
IMF	353.81	367.53	367.38	351.81	333.26
ADB	140.17	156.7	168.6	177.7	179.48
IFAD	44.14	50.2	50.9	49.5	51.85
IDB	122.12	138.7	144.2	144.9	159.39
EEC/EIB	84.09	82.09	80.09	78.09	76.09
BADEA	52.60	58.8	58.6	57.8	57.72
OFID	68.49	68.0	66.0	62.8	63.43
EBID	46.29	45.37	44.00	42.68	41.40
Bilaterals	198.58	212.21	227.77	239.98	251.86
China	13.70	13.81	13.81	13.81	13.81
Exim Bank of China	32.13	35.23	36.28	37.37	38.49
Kuwait Fund	59.54	56.16	57.84	59.58	61.36
Saudi Fund	28.49	27.9	27.3	26.7	27.13
Exim Bank of India	32.69	39.2	47.1	51.8	57.0
Exim Bank of Korea	25.86	33.1	38.0	42.9	45.80
Abu Dhabi	6.17	6.8	7.5	7.8	8.31
Commercial	187.05	179.55	172.05	164.55	157.05

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