



GOVERNMENT OF SIERRA LEONE

GOVERNMENT BUDGET

and

STATEMENT OF ECONOMIC AND FINANCIAL POLICIES

For the Financial Year, 2015

Theme: "Restoring Livelihoods for Post Ebola Economic and Social Recovery"

DELIVERED BY

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in the Chamber of Parliament

TOWER HILL, FREETOWN

ON

Friday, 14th November 2014

at

10:00 a.m.

MR. SPEAKER, HONOURABLE MEMBERS

I. INTRODUCTION

1. Mr. Speaker, Honourable Members, I rise to move that the Bill entitled "An Act to provide for the services for Sierra Leone for the Financial Year 2015" be read for the first time.

2. Mr. Speaker, Honourable Members, the unprecedented outbreak of the Ebola Virus Disease has created a devastating social and humanitarian crisis with severe negative economic impact, thus, reversing the impressive economic growth we have achieved in recent years.

3. Since the outbreak of Ebola, thousands of Sierra Leoneans have been infected and hundreds have died and many more are still dying. Over two-thirds of those infected are between the ages of 15 - 55 years- the most economically active. Non-Ebola illnesses are adding to the toll of death and suffering as clinics and hospitals staff are hesitant to attend to other patients for fear of contagion of this dreadful disease.

4. Our doctors and nurses are the main victims with loss of lives in several cases. Farmers and traders are among the fatalities, most of whom are women. Children are orphaned, while society rejects them. Schools and higher institutions of learning remain closed.

Short Term Economic Impact of the Ebola Disease

5. Mr. Speaker, Honourable Members, the combined effect of the disruptions to agriculture, mining, manufacturing, construction, transportation, domestic and international trade and tourism activities has significantly lowered the growth prospects of the economy. Preliminary analysis shows that economic growth will slow down to 4.0 percent in 2014 compared to the original projection of 11.3 percent. The Ebola Virus Disease poses a great threat to macroeconomic stability, human development and poverty reduction.

6. Mr. Speaker, Honourable Members, the measures adopted to stem the spread of the Ebola outbreak, including the closure of periodic markets, internal travel restrictions and the closure of borders, while appropriate, have also severely disrupted the supply of domestic food and non-food items. This has resulted in rising consumer prices, especially for essential commodities. Our national currency, the Leone, depreciated by 9.2 percent in the official market and by 13.2 percent in the parallel market between end May and end October this year due to excess demand pressures for foreign exchange.

7. The financial sector has also been adversely affected. Normal banking hours have been reduced by 1-2 hours daily while some banks closed operations in epicenters with consequences on internal trade. Some Community Banks and Financial Services Associations (FSAs), which provide services for farmers and small scale businesses in rural areas, have either closed down or scaled down operations.

8. As a consequence of the impact on economic activities, domestic revenue collection dropped and is estimated to decrease by about Le390 billion, equivalent to US\$90 million in 2014.

9. While recent assessment shows that Sierra Leone's public debt is sustainable in the medium to long-term, the drop in domestic revenue and increase in expenditure induced by the Ebola outbreak posed serious challenges to debt management.

Social Impact of the Ebola Disease

10. Mr. Speaker, Honourable Members, the Ebola epidemic has also negatively impacted our social fabric. It has disrupted health and education programmes; and halted the implementation of water and sanitation projects, especially in the rural areas. The disease also worsened the already fragile situation of women, children and the physically challenged. In particular, it eroded the gains achieved in the country's healthcare services, especially the flagship, Free Healthcare Initiative.

11. Moreover, NGO operations in the water sector have either been suspended or scaled down while resources for expanding the Water, Sanitation and Hygiene infrastructure diverted to Ebola-related activities. This is likely to lead to an outbreak of water-borne diseases, further putting pressure on an already overstretched health care system.

12. Mr. Speaker, more women than men have contracted the disease. This is attributable to (i) women's role as caregivers in their families, which places them at higher risk of exposure to the Ebola disease; (ii) majority of health care workers are female nurses; and (iii) women are mainly engaged in informal trade in crowded open markets and at border towns. The loss of livelihood and stigma has a disproportionate effect on women.

13. Available statistics indicate that 170 children have died from the Ebola disease as at November 11, 2014; those children who have survived are stigmatized and many are roaming the streets of our communities.

14. The elderly also face increased poverty and social exclusion since many of them are not eligible to pension and rely on family members for social support.

15. The physically challenged are far more affected and exposed. For instance, the blind depend on the sense of touch, which exposes them to the disease. Additionally, many of them depend on begging on the streets. This does not only expose them to the disease but has also now limited their movement and sources of livelihood.

16. Mr. Speaker, Honourable Members, on the basis of these devastating effects, the 2015 budget will announce policies and programmes to mitigate the social and economic effects of the Ebola outbreak. Hence, the theme of this budget is **“restoring livelihoods for post Ebola economic and social recovery”**. This is a budget that brings hope in a crisis; that lays the foundation for a full recovery.

II. NATIONAL AND INTERNATIONAL SUPPORT TO COMBAT EBOLA

17. Mr. Speaker, Honourable Members, at the onset of the outbreak, Government, in collaboration with its partners on the ground, responded swiftly. An Emergency Operations Centre was established and a National Ebola Response Plan developed. Thus far, Government has contributed Le80 billion; of which Le9.9 billion directly to the Ministry of Health and Sanitation; Le40 billion to the Ebola response and Le 30 billion for hazard pay incentives into the dedicated Ebola account at the Sierra Leone Commercial Bank.

18. The international community's response, despite being slow initially, has improved in recent months in the form of increased financial and technical assistance. The estimated indicative and firm commitments, by development partners are as follows: African Development Bank, US\$61.2 million; World Bank, US\$132 million; United Kingdom, US\$535 million; European Commission Humanitarian Aid, US\$16.9 million; United States of America, US\$10.2 million; Australia, US\$9.6 million; Italy, US\$6.5 million; Japan, US\$5.5 million; China, US\$4.8 million; Republic of Ireland, US\$2.5 million; Germany, US\$2.2 million; Finland, US\$2.2 million; and Sweden, US\$1.9 million. Other contributing countries and organisations include Austria, Cuba, Denmark, Netherlands, Nigeria, The Gambia, Canada, Spain, Islamic Development Bank, and the Organisation of Petroleum Exporting Countries Fund. Contributions from Humanitarian organizations include the Children's Investment Fund Foundation, US\$14.9 million; and Central Emergency Response Fund, US\$7 million.

19. In addition, several countries and agencies have committed funds to support regional efforts to fight Ebola in Guinea, Sierra Leone and Liberia. These include the Bill and Melinda Gates Foundation, US\$51 million; Canada, US\$30 million; Clinton Global Health Investment, US\$5.9 million; Comic Relief, US\$1.6 million; Federal

Republic of Germany, US\$87.8 million; GlaxoSmith Kline, US\$1.5 million; Switzerland, US\$5.2 million; and Timor Leste, US\$2 million. In total, US\$183 million has been committed as support for Guinea, Liberia and Sierra Leone. These funds are yet to be allocated among the three countries.

20. Private donations, both local and foreign, amounted to Le9.8 billion and US\$4.6 million as per bank statement from the Sierra Leone Commercial Bank as at 31st October 2014.

21. Mr. Speaker, Honourable Members, we appreciate the additional budget support provided by the African Development Bank, US\$24 million; World Bank, US\$20; and the European Union, €12.6 million to mitigate the impact of higher spending and revenue loss due to Ebola. The budget support provided by the IMF through an augmentation of resources of US\$40 million was timely in mitigating the fiscal impact of Ebola and supported the increase in the amount offered in the weekly Foreign Exchange Auction by the Bank of Sierra Leone.

22. Given the risks faced by our medical personnel, there is need to provide incentives to encourage them to continue to provide medical care and support to Ebola victims. To this end, Government has provided Le30 billion while the African Development Bank and the World Bank have also provided US\$ 5.2 million and US\$17 million, respectively as hazard pay to health workers engaged in the fight against Ebola.

23. Mr. Speaker, Honourable Members, as the International Community and friends of Sierra Leone continue to support Government efforts in the fight against Ebola, we are mindful of the fact that despite the need for expediency, we need to put a mechanism in place to ensure that due processes are followed. To this end, we are engaging the services of Price Waterhouse and Cooper to provide fiduciary oversight in the utilization of funds. In addition, to promote accountability and ensure that the various resources provided by organizations are properly coordinated, we have agreed on a joint reporting format with our development partners. Post Ebola, Government and development partners will issue a single report on the utilization of resources received to fight Ebola. This is meant to meet public accountability and the International Aid Effectiveness principles of the New Deal.

24. Mr. Speaker, Honourable Members, let me on behalf of the Government and people of Sierra Leone extend our sincere gratitude to all our development partners, multilateral as well as bilateral, that have contributed to the fight against Ebola. I wish to say special thanks to the United Nations Family for leading the fight against the Ebola Outbreak in Sierra Leone and globally. It is therefore no coincidence that the bulk of the resources dedicated to the fight against Ebola is channeled through UN Agencies in particular WHO, UNICEF, WFP, UNFPA, FAO and the UN Multi-Partner Trust Fund (MPTF).

25. We are also grateful for the setting up of the United Nations Mission for Ebola Emergency Response (UNMEER) to support the efforts of the National Ebola Response Centre (NERC). The United Nations, for the first time in its history, adopted a Global Public Health Intervention Strategy for the sub-region.

26. We are confident that the efforts of the international community will not be limited to assist in containing the disease but will also support Government's post Ebola Recovery Plan. Meanwhile, the World Bank has committed US\$98 million to Sierra Leone's post Ebola recovery efforts and the International Finance Corporation (IFC), US\$ 450 million towards trade, investment and employment for post Ebola recovery efforts in Guinea, Liberia and Sierra Leone. Our budget support partners have provided strong indications of scaling-up support in the post Ebola period especially during 2015. We are also urging our non-traditional partners who have stood with us in the fight against Ebola to continue to support our post Ebola economic recovery.

III PRE-EBOLA ECONOMIC PERFORMANCE

27. Mr Speaker, Honourable Members, you will recall the substantial progress achieved in stabilizing the economy and improving infrastructure prior to the outbreak of the Ebola disease. In particular, our country recorded double digit economic growth in recent years, thanks to iron ore production and export combined with Government investment in infrastructure as well as buoyant activities in the agriculture, construction and services sectors.

28. Based on these developments, 2014 was regarded as the period for consolidating these achievements while laying the foundation for improved public service delivery in line with the Agenda for Prosperity. The performance of our economy during the first five months of 2014 was encouraging with leading indicators pointing to robust economic growth, falling consumer prices, declining domestic interest rates and a stable exchange rate. The implementation of infrastructure projects was on track while service delivery challenges were being identified and addressed.

29. Mr. Speaker, Honourable Members, with continued implementation of pro-growth policies prior to the Ebola outbreak, real GDP growth was projected at 11.3 percent and inflation at 7.5 percent for 2014. During the first half of the year, the economy was on track in achieving these macroeconomic objectives as activities in key sectors, including agriculture, mining, manufacturing, construction, and services such as banking and telecommunications were expanding.

The Bank of Sierra Leone's proactive monetary policy management, backed by Government's prudent fiscal strategy combined with improved domestic food production and a stable exchange rate resulted in a decline in inflation from 8.2 percent in December 2013 to 6.4 percent in April 2014, the lowest in five years.

30. In the fiscal area, despite a strong performance in 2013, outturn for the first half of the year was weaker than expected. Revenue underperformed by Le73.2 billion on account of lower proceeds from the mining sector, taxes on goods and services, and corporate income tax. Recurrent expenditures were higher than projected by Le 55.8 billion, mostly due to overruns in wages and salaries by Le 14.9 billion on account of new recruitments, Ebola-related expenditures of Le9.9 billion, and higher-than expected spending on goods and services by Le36.5 billion.

31. The external position improved with foreign exchange reserves increasing to around US\$530 million or 3.6 months of imports cover. The exchange rate remained relatively stable as at end-June 2014.

32. Mr Speaker, Honourable Members, despite the challenging environment, I am pleased to inform this House that Sierra Leone met all the Quantitative Performance Criteria under the Extended Credit Facility Arrangement with the IMF at end June 2014.

IV. GLOBAL AND REGIONAL ECONOMIC OUTLOOK

33. Mr. Speaker, Honourable Members, the global economy is slowly recovering following a slowdown in 2013. It is projected to grow by 3.4 percent in 2014 and further by 4 percent in 2015. While economic activities in the advanced economies (USA, Euro Area and Japan) are picking up, the outlook for several emerging markets including China, Russia, South Africa are less optimistic.

34. In emerging market and developing economies, growth is now projected to moderate to 4.6 percent in 2014 but will strengthen to 5.2 percent in 2015. Growth in the Chinese economy is slowing to 7.4 percent in 2014 and further to 7.1 percent in 2015, reflecting the weak performance of the manufacturing sector, slow increase in investment, and bank credit to the private sector. This has implications for exports from Sierra Leone, especially iron ore.

35. In sub-Saharan Africa, strong growth is expected to continue averaging 5.4 percent in 2014 and will strengthen to 5.8 percent in 2015, driven by efforts to invest in infrastructure and by strong agricultural production. Risks to the growth prospects of Sub-Saharan Africa include the slow growth in emerging market economies and the Ebola outbreak.

V. POTENTIAL MEDIUM-TERM ECONOMIC IMPACT OF EBOLA EPIDEMIC AND MACROECONOMIC FRAMEWORK, 2015-2016

36. Mr. Speaker, Honourable Members, the medium-term macro-fiscal framework agreed with the IMF in April 2014 indicate strong growth, declining inflation and improving external and fiscal performance. This was anchored on the assumption of expansion in iron ore mining, agriculture and services, coupled with the expected recovery in the electricity sector and the planned scaling-up of investment under the Agenda for Prosperity.

37. Unfortunately, the heavy toll of the Ebola outbreak on human lives, and its dampening effect on economic activities requires a revision of the medium term outlook to reflect current developments. The outlook is anchored on two scenarios: (i) an Optimistic Low Ebola Scenario that assumes the containment of the virus by end 2014; and (ii) a Pessimistic High Ebola Scenario that assumes the Ebola Virus is not contained until the third quarter of 2015.

38. If the low Ebola outbreak scenario materializes, an economic recovery will emerge over the course of 2015. Under this scenario, economic activities will rebound led by agriculture, manufacturing, tourism and construction. This will result in GDP growth of 2.5 percent in 2015 compared to the 9 percent originally projected. Inflation is projected to increase to 12 percent compared to an earlier projection of 6 percent.

39. Under the high Ebola scenario, agricultural output will fall dramatically due to large scale abandonment of farms by farmers and services will also contract, especially in the hospitality sector. Economic buoyancy will largely depend on Government expenditure, but this is highly uncertain. In this case, overall GDP will contract by 2.0 percent in 2015 while non-iron ore GDP will shrink by 3.2 percent. Inflation will remain high reaching 14 percent, due to poor harvest in 2014 and loss of planting seasons in 2015.

40. In both scenarios, it is expected that gross foreign exchange reserves will remain above 3 months of import cover in 2015 on account of the projected increase in Ebola related foreign inflows, and inflation will return to a single digit in 2016.

VI. STRUCTURAL REFORMS

Monetary and Financial Sector Policies for 2015

41. Mr. Speaker, Honourable Members, regardless of the leading challenges, Government will continue to embark on reforms. The Bank of Sierra Leone will pursue policies to maintain low and stable prices and implement appropriate supervisory measures to ensure financial stability. The Bank has completed the installation of a safe and modern payments system infrastructure to support high value real time payments for commercial banks and their customers.

42. To deepen the financial system and improve rural financial intermediation, four new Community Banks were granted license in early 2014, Kamakwie Community Bank, Madina Community Bank, Sumbuya Community Bank and Taiama Community Bank, thereby increasing the number of community banks from thirteen to seventeen. The creation of the new Community Banks was supported by the International Fund for Agricultural Development (IFAD).

43. The Apex Bank (SL) Limited was licensed to carry out first level supervision of Community Banks and Financial Services Associations (FSAs).

44. Mr. Speaker, on structural reforms, the Bank of Sierra Leone has prepared a roadmap for developing and implementing risk-based supervision to support Financial Sector Stability. In an effort to develop interbank transactions in Government Securities Market, the Bank also prepared a Primary Dealer agreement to facilitate the development of the interbank foreign exchange market. The Bank has virtually moved towards wholesale Foreign Exchange Auction, while awaiting Technical Assistance from the IMF to move the process further.

45. In 2015, the Bank of Sierra Leone will prepare an internal Contingent Manual to guide identification and supervisory actions in the event of specific or systemic bank distress. The Bank will also draw up a detailed risk-based supervisory framework for on-sight supervision of the largest banks in the country. Furthermore, the Bank will develop and issue to commercial banks, Internal Risks Management guidelines to forestall credit, market, and technology risks.

46. Mr. Speaker, Honourable Members, with the continued pressure on the exchange rate, the fall in export receipts and the decline in capital inflows, the foreign currency component of payments for all Government funded contracts is decreased from 70 percent to at most 50 percent.

Public Financial Management Reforms in 2015

47. Mr. Speaker, Honourable Members, with the support of development partners, Government carried out a number of Public Financial Management (PFM) reforms at both the central and local levels. These contributed to improving public budgeting and expenditure management, public procurement, public sector accounting and reporting, internal auditing and external oversight of public finances in recent years. Despite this, challenges remain in some specific PFM areas.

48. To address remaining challenges, Government developed a medium-term PFM Reform Strategy for the period 2014-2017. To this end, Government remains committed to improving fiscal discipline, strengthening budget credibility and ensuring value for money as agreed under the Multi-Donor Budget Support Performance Assessment Framework (MDBS-PAF). The implementation of this strategy is being supported under the new Public Financial Management Improvement and Consolidation Project funded jointly by Government and the Multi-Donor Budget Support Partners.

49. Government will complete the regulations for effective implementation of the new Public Financial Management Bill, which will soon be submitted to this Honourable House. The new PFM Bill presents clear and comprehensive definitions of Government entities; introduces fiscal responsibility principles; improves macro-fiscal planning; and management of fiscal risks; strengthens budget discipline to enhance budget credibility; improves cash management; and strengthens accounting, reporting and auditing.

50. Following the recommendations of Country Procurement Assessment Review in 2012, the National Public Procurement Act, 2004 has been reviewed. The revised Bill has been approved by Cabinet and will be submitted to this Honorable House, shortly.

51. Progress in the establishment of the Treasury Single Account (TSA) is also far advanced. The TSA was scheduled to be completed in September this year but technical assistance was delayed because of the Ebola outbreak. Meanwhile, a Memorandum of Understanding between the Ministry of Finance and Economic Development and the Bank of Sierra Leone has been agreed that defines the roles and responsibilities of stakeholders with regard to the implementation of the TSA.

52. Mr. Speaker, Honourable Members, the recent analysis of our debt situation revealed that public debt, both domestic and external, is sustainable in the medium to long-term with minimum degree of risks. Going forward, Government will continue implementing prudent external borrowing practices by prioritizing highly concessional loans.

53. With regards to domestic debt, prudent domestic borrowing resulted in declining interest rates which created savings on interest payments of Le40.7 billion in 2013 and Le122 billion in 2014.

54. To address the costs and risks of domestic debt burden, Government will review the Medium Term Debt Management Strategy in 2015 to assess the impact of Ebola outbreak on the debt sustainability thresholds. We will also adopt a comprehensive framework within which Government can make informed choices on how financing requirements could be met at the lowest possible cost consistent with a prudent degree of risk.

A Project Preparation Fund (PPF)

55. A Project Preparation Fund (PPF) has been established as a demand-responsive facility to finance large and medium scale project preparatory activities. The Fund will facilitate project preparation activities necessary to undertake infrastructure projects from identification through concept design to financial close, including feasibility studies, financial and legal structuring, as well as capital-raising. These preparatory activities include up-stream sector studies, structural adjustment studies, project cycle activities and institutional capacity building programs.

56. The PPF will operate on the basis that ownership and commitment to delivery ultimately rests with the relevant MDAs, and in the case of commercial revenue-generating projects, with the private operator of the project. In this regard, Government has allocated the sum of Le5 billion to the Fund.

Budget Monitoring

57. To strengthen budget execution and project monitoring, the Ministry of Finance and Economic Development will appoint budget monitors in all the Districts.

VIII. POST-EBOLA RECOVERY- THE NEAR-TERM RESPONSE PLAN

58. Mr. Speaker, Honourable Members, consistent with the low Ebola scenario, fiscal policy in 2015 will lay the foundation for post Ebola economic recovery. The strategy will focus on the following areas:

- (i) **Reviving the Economy:** Stabilise and stimulate the economy by supporting the recovery of agriculture, commerce and trade as well as services, especially tourism;
- (ii) **Strengthen Health Systems:** Establish Public Health Sierra Leone, including the establishment of a well-staffed and equipped Centre for Disease Control and medical insurance for health workers;
- (iii) **Revitalise the Education Sector:** Address the challenges of re-opening schools by implementing a nation-wide school feeding programme; improve hygiene in schools and provide incentives to encourage children to return to school;
- (iv) **Support Recovery of the Agriculture Sector For food security:** re-establish farm activities and extension services and gradually provide assistance to farmers in the form of inputs such as farming tools, seeds as well as credit facilities;
- (v) **Improve Access to Finance:** Improve access to finance for SMEs to foster cross-border and regional trade for job creation and restoration of household incomes;
- (vi) **Scale up Social Protection support:** Provide support to vulnerable groups especially orphans and those affected by the Ebola Disease; and
- (vii) **Re-start Infrastructure projects:** Support on-going works on roads, energy and water and sanitation to provide opportunities for private sector development, create jobs especially for youths and improve household incomes.

IX. PROJECTED RESOURCES FOR 2015

59. Mr. Speaker, Honourable Members, on the assumption of low Ebola scenario, total budgetary resources are projected at Le3.3 trillion equivalent to US\$660 million in 2015. This includes, domestic revenue of Le2.4 trillion; programme grants of Le302 billion, including external budget support of Le269.4 billion from ADB, DfID, EU and the World Bank.

60. Borrowing from the domestic bank and non-bank sector through the sale of Government securities will amount to Le451 billion. Proceeds from the repayment of the Sierra Rutile Loan will amount to Le51.6 billion, while proceeds from the privatization of state enterprises are estimated at Le17 billion.

61. Income taxes will contribute Le921 billion; Goods and Services Tax, Le495 billion; these include significant contribution from telecommunications, Customs and Excise duties, Le520 billion; Mining Royalties and Licenses, Le231 billion; and Fisheries Licenses and Royalties, Le40.1 billion. Revenue collected by other Ministries, Department and Agencies in the form of fees, charges and levies will amount to Le82 billion. Road User Charges and Vehicle licenses will amount to Le100 billion.

62. Development partners are expected to disburse Le742 billion from existing as well as new loans and Le495 billion of grants to finance capital projects.

X. REVENUE AND TAX POLICIES FOR 2015

63. Mr. Speaker, Honourable Members, in 2015, fiscal policy will aim at supporting fiscal consolidation through increased revenue mobilization as well as expenditure rationalization and prioritization. With the projected reduction in economic activity and a potentially weak tax base, Government will adopt measures to broaden the tax base; strengthen tax administration and improve the efficiency of tax collection. In this regard, Government will streamline and rationalize tax and duty exemptions including payment of taxes for contracts awarded by Ministries, Departments and Agencies (MDAs).

64. Mr. Speaker, Honourable Members, property taxes remain an important source of revenue for local councils. In this regard, the Ministry of Finance and Economic Development, in collaboration with the Ministry of Local Government and Rural Development, will work with all stakeholders to improve property tax collection. Specifically, cadastre mapping of all lands and buildings in urban centres will be carried out to determine the base of property taxes in the country.

65. Additionally, the NRA will implement the following tax administration efficiency measures: (i) extensive stakeholder engagement; (ii) monthly reconciliation between ASYCUDA and the Destination Inspection Companies Database to identify discrepancies in value of assessments; (iii) work with Indian Customs and World Customs Organisation

(WCO) to adopt its reference price database; and (iv) develop and implement a revenue accounting, reconciliation, and commercial bank integration system to facilitate swift payment and accounting of taxes paid. Furthermore, with support from the ADB, Government will strengthen the newly established Extractive Industry Revenue Unit to ensure maximum realization of revenues from the extractive sector.

66. Mr. Speaker, Government will also introduce a Revenue Administration Bill that consolidates the administrative provisions in the various tax legislations into a single document with the objective of reducing the burden of tax compliance on taxpayers including importers. The Bill will remove inconsistencies in tax administrative provisions contained in various tax legislations and update provisions to reflect current approaches to improve tax administration. Accordingly, the Income Tax, Goods Services Tax and Customs Acts will be reviewed in line with the new Revenue Administration Act.

XI. EXPENDITURE ALLOCATIONS FOR 2015

67. Mr. Speaker, Honourable Members, the indicative allocations of expenditure I am about to announce for 2015 are based on the priorities referred to in this statement under discretionary and non-discretionary expenditures.

A. Non-Discretionary Expenditures

Wages and Salaries

68. Consistent with the Medium-Term Wages and Salaries policy of Government, the Government wage bill is programmed to increase to Le1.58 trillion in 2015 from Le1.37 trillion in 2014. On this basis, I am pleased to announce a 15 percent increase in wages and salaries for all categories of public sector workers effective July 1, 2015. Thus the minimum wage will increase from Le480, 000 to Le 550,000 for Civil Servants and from Le600,000 to Le660, 000 for Teachers, the Police, the Military, Prisons and Fire Force.

69. **Debt service payments** are projected at Le347 billion. Of this, Le228 billion is interest payments on domestic and foreign debt and Le118 billion for principal repayments of loans.

70. Total statutory transfers will amount to Le389.5 billion. These include Le100.2 billion to the Road Maintenance Fund; and Le 89 billion to Local Councils.

B. Discretionary Expenditures

71. Total discretionary expenditures are projected at Le 1.14 trillion. Of this, Le646 billion is for recurrent expenditures; Le430 billion for domestic funded capital projects; Le22.1 billion for domestic suppliers arrears; and Le 45 billion as contribution towards the continuing fight against Ebola. Foreign funded capital expenditures will amount to Le1.24 trillion. The indicative allocations for all MDAs are stated under their respective Pillars in the Agenda for Prosperity.

Pillar 1: Economic Diversification to Promote Inclusive Growth

72. Diversification of the Sierra Leone economy will be done through an integrated approach with participating Ministries, Departments and Agencies pooling resources and strategies.

73. **Agriculture:** As indicated earlier, disruption to agriculture and food production in particular will worsen the food security situation with adverse effects on nutrition given the already high prevalence of malnutrition in the country. In this regard, an amount of Le45.9 billion is allocated to agriculture. This will support the recovery of the sector by enhancing agricultural productivity through the provision of inputs, including seeds, planting materials, agricultural tools and improving activities along the value-chain for food crops. This will also support the launch of the three-year fertilizer programme and the rehabilitation of tree crops plantations. An additional amount of Le 14.1 billion will be transferred to Local Councils to support agricultural activities in rural areas.

74. An amount of Le9.6 billion is also allocated to agriculture from the capital budget. Of this, Le3.3 billion is counterpart funds for ongoing donor-funded projects and Le6.3 billion to support post Ebola recovery farming activities.

75. Development partners, including the World Bank, IFAD, GEF and European Union will also disburse Le38.6 billion to support ongoing foreign-funded agricultural projects.

76. **Tourism and Culture:** An amount of Le5.5 billion is allocated to the Ministry of Tourism and Cultural Affairs. Of this Le 2.2 billion is allocated to the National Tourist Board to undertake post Ebola image building and rebranding programmes through the use of international media houses. This will also include the development and implementation of a tourism marketing strategy. Additional funding is allocated for rehabilitation of museums and development of the Lumley Beach.

77. **Fisheries and Marine Resources:** An amount of Le2.1 billion is allocated to the Fisheries sector to support artisanal fishing and aqua-culture as well as the operationalisation of a Fish Testing Laboratory to obtain EU certification for fish exports. In addition, an amount of Le3.9 billion is allocated from the domestic capital budget, of which Le1.9 billion is counterpart contribution to the donor funded projects in the Fisheries sector and Le2.0 billion to finance the construction of cold rooms in district headquarter towns as well as the fisheries training school. The EU and World Bank will provide Le7.1 billion to support other projects in the fisheries sub-sector.

Pillar 2: Managing Natural Resources

78. **Environment:** Due to the Ebola outbreak, poaching in animal reserves, illegal logging, farming and mining seem to have increased in protected forest areas. This is likely to impact negatively on the gains achieved in protecting water catchment areas, forest and animal reserves. To address these, an amount of Le3.7 billion is allocated to the National Protected Area Authority and the Sierra Leone Environment Protection Agency.

79. **The Ministry of Mines and Mineral Resources** is allocated an amount of Le1.9 billion in support of its activities. An amount of Le 4.1 billion is allocated to the National Minerals Agency to monitor and regulate mining activities while enforcing the payment of mining licenses and royalties; and the **Ministry of Lands, Housing and the Environment** is also allocated an amount of Le2.8 billion.

80. From the domestic capital budget, an amount of Le1.3 billion is allocated as Government counterpart contribution to various donor funded projects in the mining and environment sectors. Development partners, including the World Bank, European Union and UK-DfID are expected to disburse Le16.2 billion to support the implementation of various projects in this sector.

Pillar 3: Accelerating Human Development

81. **Health:** Mr. Speaker, Honourable Members, to address the emerging challenges in the health sector, an amount of Le97 billion is allocated to the **Ministry of Health and Sanitation**. Of this, Le52 billion will support on-going efforts to improve the quality of and access to basic and tertiary health services and Le 45 billion is allocated under the contingency fund to support Ebola-related activities.

82. The National Pharmaceutical Procurement Unit is allocated an amount of Le35.1 billion for the procurement and distribution of drugs. In addition, an amount of Le20.3 billion will be transferred to the Local councils for primary health care services.

83. An amount of Le54.8 billion is allocated from the domestic development budget to facilitate the establishment of Public Health Sierra Leone, including Le4.0 billion for the rolling out of a Medical Insurance Scheme for health workers. The Ministry will work out the details of the proposed Public Health Sierra Leone programme to capture various projects such as mainstreaming sanitation and hygiene across the country; establish a national ambulance service and a pool of paramedics and trained clinicians. Hence a Public Health Master Plan will be developed shortly.

84. Development partners, including the Kuwait Fund, BADEA, IDB, World Bank, Global Fund and GAVI will disburse an amount of Le100.4 billion to support various projects in the health sector.

85. **Education:** Mr. Speaker, Honourable Members, Government indefinitely postponed the re-opening of schools, universities and other higher institutions of learning due to the fear of contagion, especially among children. This has adverse effects, including the loss of time in the learning process, delay in conducting public examinations such as BECE, likelihood of school drop-outs and increase in teenage pregnancy.

86. In this regard, an amount of Le60.1 billion is allocated to the **Ministry of Education, Science and Technology** to support a nationwide school feeding and accelerated education through radio and television teaching programmes.

87. Government is also allocating Le 10.3 billion to scale up support to the girl child programme. The current situation involves the payment of tuition fees for three terms for girls in JSS I, two terms for girls in JSS II and one term for those in JSS III. With effect from next academic year, Government will pay tuition fees for all the terms for girls in Junior Secondary School. In addition, an amount of Le 37.8 billion will be transferred to Local Councils to scale up procurement of teaching and learning materials, disinfectant for schools, payment of tuition fee subsidy for primary school children and payment of examination fees for pupils taking NPSE and BECE. An amount of Le7.9 billion is also allocated to continue to pay examination fees for WASCE.

88. Grants to tertiary educational institutions, including tuition fee subsidy for students at University of Sierra Leone and Njala University will amount to Le 142.5 billion. The tuition fee subsidy will benefit about 18,000 students.

89. Development partners are expected to contribute Le164.5 billion in support of projects in the education sector.

90. **Water Resources:** An amount of Le8.9 billion is allocated to the Ministry of Water Resources in support of its activities, including the establishment of a National Water Resource Management Agency to improve the operations of Guma Valley Water Company and SALWACO. An amount of Le13.3 billion is allocated to SALWACO and Guma Valley Water Company for the improvement of water distribution systems in rural areas and the Western Area, respectively. The Local Councils are also allocated an amount of Le 4.5 billion for solid waste disposal services.

91. The ADB, BADEA, IDB, OFID and GEF will disburse Le92.1 billion to support various water projects including the Rural Water and Sanitation Project, the Three Town Water Supply Project for Bo, Kenema and Makeni and the Kabala Water Supply System.

Pillar 4: International Competitiveness

92. **Roads:** Mr. Speaker, Honourable Members, the on-going phase of road programmes and other public works will continue as part of our efforts to stimulate the economy and provide jobs, especially for the youth. To this end, an amount of Le131.8 billion is allocated in respect of the rehabilitation and reconstruction of trunk roads, Freetown urban and district headquarter town streets.

93. Road User Charges and Vehicle Licenses will contribute an amount of Le100.2 billion to the Road Maintenance Fund Administration. The Road Fund will support the routine maintenance of trunk and city roads, bridges and ferries, upgrading of existing roads as well as the development of new trunk and feeder roads.

94. Development partners, including the European Union, ADB, IDB, Saudi-Fund, Kuwait Fund, BADEA, OPEC and GIZ will disburse an amount of Le434 billion to the road sector.

95. An amount of Le8.6 billion is allocated to the Ministry of Works, Housing and Infrastructure, of which Le2.6 billion is for repairs and maintenance of Government buildings. In addition, Le 18.8 billion is allocated to the Ministry for the rehabilitation and construction of Government buildings.

96. **Energy:** Mr. Speaker, Honourable Members, one of the key milestones that would underpin the successful implementation of the Agenda for Prosperity and support the post-Ebola recovery programme is the restoration of sustainable electricity supply in Freetown and urban-rural towns. To achieve this, Government, in collaboration with its development partners, launched several pipeline projects to improve the electricity situation throughout the country. These include the World Bank funded Energy Access and Energy Sector Utility Reform Projects; IDB funded Low and Medium Voltage Network Improvement Project; the Japanese International Cooperation funded Transmission and Distribution Lines Project; and the West Africa Power Pool Project funded by the African Development Bank.

97. As part of regional efforts, ECOWAS provided a grant of US\$21.8 million to address emergency needs of the National Power Authority in the Western Area. Additionally, pipeline electricity generation arrangements with **Addax Bio-energy for 15MW and Cooperbelt Engineering Cooperation (CEC) for 128MW** to be delivered over a period of 18-36 months are underway to improve energy access in the Western Area.

98. The Power Sierra Leone Project that seeks to increase electricity generation capacity to 1,000 MW by 2017 was recently launched in the United Kingdom by the Minister of Energy. The energy sector strategy will focus on the deployment of additional thermal plants, development of hydro projects and solar power, rehabilitation and extension of the transmission and distribution network as well as energy sector reforms.

99. As part of this project, Government will issue a special "Electricity Medium-Term Bond" in tranches beginning 2015 to raise an amount of US\$106 million to fund the installation of power plants and transmission and distribution materials in provincial headquarter towns as approved by Parliament in July 2014.

100. In the meantime, an amount of Le68.2 billion is allocated from the domestic capital budget for the procurement and installation of thermal plants for provincial and district headquarter towns. An additional amount of Le 34.5 billion is allocated to

support the rebuilding of the National Transmission and Distribution Network; Le2.0 billion is provided to support the operations of the Barefoot College for improvement of solar energy; Le3.0 billion as Government contribution to the unbundling and restructuring of the electricity sector; and Le9.2 billion as contribution to the West Africa Power Pool Project.

101. Development partners including the ADB, European Union, World Bank, IDB and JICA are expected to provide an amount of Le106.6 billion to support energy sector projects.

102. **Trade, Finance and Investment:** An amount of Le16.9 billion is allocated to the **Ministry of Trade and Industry** to support the implementation of the local content policy to encourage local business ideas, strengthen the operations of the Sierra Leone Produce Marketing Company, including a provision of Le5.0 billion as capital for trade in agricultural products; support to consumer protection activities; and participation in regional trade integration programmes. Development partners will disburse Le11.6 billion to support the Rural Private Sector Development Project.

103. Government is also allocating an additional amount of Le1.3 billion from the domestic capital budget to the Ministry of Trade and Industry. Of this, Le500 million will support the reconstruction of the Standards Bureau Laboratory; and Le600 million as counterpart funds to donor funded private sector development and trade related projects. Development partners including the World Bank and the ADB will disburse Le12.1 billion to support the implementation of the Financial Sector Development Plan and institutional development and capacity building projects.

104. **Small and Medium Scale Enterprises (SMEs) Fund:** An amount of Le5.0 billion is allocated to operationalise the SME Fund in 2015. Additional resources from the proceeds from the Japanese Food Aid of about Le7.0 billion will be utilized to complement Government's allocation to the SME fund. The Fund will support training for SMEs, development of young entrepreneurs and improve access to affordable finance at preferential interest rates through the Community Banks and Financial Services Associations. Government will establish an independent agency to execute the SME fund. A National Steering Committee for SME development will be established comprising Ministry of Finance and Economic Development, Bank of Sierra Leone, Ministry of Trade and Industry, Office of the Chief of Staff, Sierra Leone Chamber of Commerce, Industry, and Agriculture, Sierra Leone Investment and Export Promotion Agency and the International Finance Corporation to implement a holistic SMEs development programme incorporating the SME Policy and the SME Fund. The committee will be co-chaired by the Ministry of Trade and Industry and the Ministry of Finance and Economic Development while the Bank of Sierra Leone will regulate the programme through the Apex Bank.

105. In addition, an amount of Le3.2 billion is allocated to the Sierra Leone Investment and Export Promotion Agency (SLIEPA) to facilitate investment and export promotion activities.

106. Mr. Speaker, Honourable Members, **the Ministry of Labour and Social Security** is allocated an amount of Le5.3 billion for various activities including enforcing labour regulations and review of the obsolete labour laws to enhance private sector development for job creation. In addition, Government is allocating Le 4 billion for cash transfers to the aged and vulnerable groups.

107. **The Ministry of Youth Affairs** is allocated an amount of Le4.7 billion in support of youth activities. In addition, Le 2.1 billion is provided from the domestic capital budget for the implementation of the National Youth Development and Empowerment Project. Government counterpart contribution to the World Bank funded Youth Employment Support Project amounts to Le 864 million. The World Bank will disburse Le 4.8 billion in support of this Project.

108. **Skills Development Fund:** Mr. Speaker, Honourable Members, significant skills gap exists in both the public and private sectors, which is adversely affecting private investments and public service delivery. It may interest you to know that, there are 201,000 motor bike riders (Okada) and 1,500 Ataya bases each with a membership of at least 50 compared to 621 graduates in engineering, medicine and mass communication over 2010-2014. Based on the estimate from the Ministry of Health, Sierra Leone needs 3,300 medical doctors. There are at present 386 doctors including only 9 Dental Surgeons in the country, leaving a gap of 2,914 doctors. The estimated number of nurses and mid-wives is 1,365. Analysis from the Ministry of Health indicate that an additional 8,615 nurses and mid-wives are required.

109. In an effort to address this imbalance between skills available and skills required, Government established the Skills Development Fund in 2014. The Fund will be operationalised in 2015 to support young, brilliant, and talented Sierra Leoneans to undertake highly specialized technical and vocational training programmes to fill the existing skills gap.

110. Already Le2.1 billion mobilized this year is ring-fenced for the Skills Development Fund. In addition, Le7.0 billion will be transferred from the proceeds from the Japanese Food Aid to the Skills Development Fund to support, among others, the establishment of a Young Engineers' Corps and access to advanced and specialized training for young medical graduates as well as roll-out a Young Professionals Internship Programme for university graduates.

111. Sierra Leone has recently accepted an invitation to join other ECOWAS countries in a Talent Mobility Partnership (TMP) programme. The emerging initiative in the sub-region, encourages the practice of moving human resources across member countries with a view to effectively acquire, align, develop and engage high performing talents to foster national development.

112. In this regard, a National Working Group has been set up comprising various Ministries, Departments and Agencies to oversee stocktaking and country assessments of critical skills gaps and limitations to the country's ability to harness optimum benefits from our ECOWAS Common Approach on Migration. The TMP will be used as a resource to broaden the focus on people development beyond jobs to include opportunities for strategic career development.

Pillar 6: Social Protection

113. Mr. Speaker, Honourable Members, Government will implement a broad range of social protection measures in 2015 and beyond aimed at mitigating the social and economic impact of Ebola. These include, among others, a nation-wide school feeding programme, and cash transfers to Ebola Orphans and families affected by Ebola.

114. In this regard, the **Ministry of Social Welfare Gender and Children's Affairs** is allocated an amount of Le6.7 billion to support vulnerable groups, especially Ebola orphans and affected households. An amount of Le 2.4 billion is transferred to Local Councils in support of Social Welfare, Gender and Children's Affairs in local communities, to strengthen the child protection system.

115. **The National Commission for Social Action** is allocated an amount of Le759.5 million from the recurrent budget and an additional Le3.5 billion from the domestic capital budget to complement the support provided by the World Bank funded Social Safety Nets Programme; the IDB funded Sierra Leone Community Driven Projects; the ADB funded Social Action Project as well as support to the Government funded Reparation Programme. A total of Le 47.7 billion will be invested in protecting the vulnerable sections of society.

116. Development partners will disburse Le34.3 billion. Of this, the World Bank will disburse Le5.6 billion for the Social Safety Nets programme, KfW, Le9.8 billion for the Growth for Peace Consolidation, and the IDB, Le16.6 billion for the Sierra Leone Community Driven Development Project.

Pillar 7: Governance and Public Sector Reforms

117. Mr. Speaker, Honourable Members, Government will continue its programmes to support good governance and public sector reforms to enhance the delivery of public services, including, strengthening national security and the fight against corruption. Accordingly, amounts allocated to the respective MDAs under this pillar are Police, Le67.8 billion; Defence, Le69.1 billion; Prisons, Le29 billion; National Fire Authority, Le7.9 billion, Judiciary, Le3.2 billion; Ministry of Foreign Affairs and International Cooperation, Le22.1 billion; Constitutional Review Secretariat, Le 2.5 billion; and Audit Service Sierra Leone, Le4.7 billion. The Anti-Corruption Commission will receive Le4.2 billion for the roll-out of the National Anti-Corruption Strategy.

118. The House of Parliament is allocated Le6.9 billion from the recurrent budget and Le7.8 billion from the domestic capital budget to the Constituency Development Fund for rural infrastructure projects.

119. To sustain, coordinate, and supervise the decentralization process, the **Ministry of Local Government and Rural Development** is allocated Le1.6 billion. As indicated earlier, a total of Le89 billion will be transferred to local councils to support the delivery of Health, Education, Agriculture, Social Welfare and Water and Sanitation Services at the community level.

120. **Statistics Sierra Leone** is allocated an amount of Le8.8 billion and an additional Le3.0 billion for the conduct of the delayed National Population and Housing Census and Le 1.0 billion for the preparatory activities for the third Sierra Leone Integrated Household Survey to be implemented in early 2016.

121. **The National Public Procurement Authority** is allocated an amount of Le2.4 billion for monitoring of procurement contracts among other activities. An amount of Le2.0 billion is allocated from the domestic development budget for the construction of a Public Service Academy.

Pillar 8 Gender and Women's Empowerment

122. Mr. Speaker, Honourable Members, to address the emerging effects of the Ebola outbreak on women, an amount of Le2 billion will be provided to operationalise the Women and Youth Empowerment Fund in 2015. Development partners, in particular, the UK-DFID, have affirmed their commitment to support this Fund. The fund will be used to support women assimilation into active post Ebola economic activities.

123. In furtherance of the policy of empowering women, 30 percent of all Government-funded procurement transactions should go to women. Ministries, Department and Agencies should report on this through the annual public performance contract process and the National Public Procurement Authority.

XII. BUDGET DEFICIT AND FINANCING GAP

124. Mr. Speaker, Honourable Members, the overall budget deficit including grants, is projected at Le1.3 trillion (5.4 percent of GDP). Net foreign financing from project and programme loans will amount to Le710.4 billion. Domestic financing will amount to Le449.5 billion.

125. Mr. Speaker, Honourable Members, even under the best case scenario (low Ebola), there is a projected uncovered financing gap of about US\$37.2 million or Le161.1 billion to support the allocations I have just announced. In this regard, Government would seek additional external support to close this gap during the course of 2015.

126. In the event additional resources are not realised (i.e. if the uncovered financing gap of US\$37.2 million is not closed), the allocations to MDAs would be revised accordingly. Thus, the Appropriation Bill is divided into two columns: allocations with a funding gap and allocations without a funding gap. The current allocations announced are based on the assumption that the funding gap will be filled.

XIII. RISKS TO THE 2015 BUDGET

127. Mr. Speaker, Honourable Members, as indicated earlier, economic prospects for 2015 and beyond are highly uncertain due to the unpredictability of the duration of the Ebola disease and external risks. These risks may impact negatively on budget execution and the performance of the economy. In our case, risks specific to Sierra Leone are described below.

First, the prolonged spread of the Ebola disease will further disrupt economic activities, undermine domestic revenue collection, increase Ebola-related expenditures and divert budgetary resources from other productive activities to fight the epidemic. In such a situation, Government will further scale back the domestic capital budget and re-prioritise discretionary expenditures accordingly.

Second, volatility in global commodity prices, notably iron ore, will complicate budget management. Iron ore prices have already dropped by 28.2 percent, from US\$120.4 in quarter one to US\$80 per metric ton in quarter four. Further fall in iron ore prices will undermine the collection of royalties, which in turn will pose a significant risk to the implementation of the budget.

Finally, geo-political developments in the middle-east and impact on oil production may result in higher crude oil prices that could complicate the execution of the budget with subsidies for petroleum products.

128. To manage and mitigate these risks, the following action will be adopted

- (i) Government and the international community will intensify efforts to rapidly contain the spread of the Ebola epidemic in order to restore confidence for local and foreign investment activities to resume;
- (ii) Government to continue engaging development partners to seek additional budget and balance of payments support to cover the emerging fiscal and balance of payments financing needs;
- (iii) Government to continue enhancing tax administration to address the new revenue collection challenges, particularly through measures aimed at curbing tax evasion, strengthening controls, and reducing duty waivers; and

- (iv) Government to continue to monitor the stock levels and prices of strategic commodities especially rice and petroleum products and support the private sector to ensure uninterrupted supply of these communities.

XIV. CONCLUSION

129. Mr. Speaker, Honourable Members, the Ebola outbreak has thrown our country into an environment of high uncertainty. Unless on-going efforts are enhanced and sustained to contain the outbreak, the policies and programmes announced in this budget will not be implemented. Therefore, the successful implementation of this budget hinges on the collective and concerted effort of all Sierra Leoneans, and the support from our development partners to end this epidemic.

130. In concluding this statement, I wish to thank my colleague Ministers, the Minister of State, Deputy Minister, Financial Secretary and staff of the Ministry of Finance and Economic Development. The Governor, management and staff of the Bank of Sierra Leone also deserve our gratitude. The Commissioner General, Management and staff of NRA deserve special commendation for their sustained effort in maximising domestic revenue mobilisation during these trying times.

131. Mr. Speaker, I would like to thank the Chairpersons of the Finance and Transparency Committees of Parliament, District Budget Oversight Committee Members, Non-State Actors, members of the print and electronic media who participated in the open budget discussions. The contributions and insights provided by all of them were important in guiding the budget proposals I have presented to this House. As usual, the Government Printer and staff produced the printed Statement and Estimates on time.

132. Finally, Mr. Speaker, Honourable Members, as I am closing this statement, allow me to share this thought that the tomorrow of today will be the yesterday of another day. In other words, the aspirations and challenges of the present generation will become the history of a succeeding one. This budget has, therefore, been developed by Government to bring about economic recovery, and strengthen social protection systems.

133. The successful implementation of this budget will go a long way to mitigate the impact of the Ebola outbreak and improve livelihoods. It is the beginning of the development of a holistic strategy to put the economy once again on its feet after Ebola. It behooves us therefore, to rally behind this budget, and to fight together to bring Ebola to an end. I, therefore, commend it to the House.

134. I thank you for your attention.



GOVERNMENT OF SIERRA LEONE

GOVERNMENT BUDGET

and

STATEMENT OF ECONOMIC AND FINANCIAL POLICIES

For the Financial Year, 2015

Theme: "Restoring Livelihoods for Post Ebola Economic and Social Recovery"

DELIVERED BY

DR. KAIFALA MARAH

Minister of Finance and Economic Development

in the Chamber of Parliament

TOWER HILL, FREETOWN

ON

Friday, 14th November 2014

at

10:00 a.m.

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

In millions of Leones (Le'm)

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

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

In millions of Leones (Le'm)

PARTICULARS	FY2013	FY2013	FY2014	FY2014	FY2015	FY2015	FY2015	FY2015	FY2016	FY2016	FY2017	FY2017
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	Q1 - 4 Jan - Dec		Q1 - 4 Jan - Dec		(with Gap) Q1 - 4 Jan - Dec		(w/out Gap) Q1 - 4 Jan - Dec		Q1 - 4 Jan - Dec		Q1 - 4 Jan - Dec	
Non-Salary, Non-Interest Recurrent Expenditure	823,948	4.8%	955,985	4.7%	1,033,013	4.4%	791,577	3.4%	1,207,472	5.0%	1,327,962	5.2%
Goods and Services	519,820	3.0%	647,319	3.2%	686,906	2.9%	451,634	1.9%	790,913	3.3%	890,548	3.5%
<i>o/w Social and Economic</i>	162,267	0.9%	217,564	1.1%	305,452	1.3%	191,178	0.8%	343,765	1.4%	386,169	1.5%
<i>General and Others</i>	212,413	1.2%	219,673	1.1%	215,470	0.9%	158,123	0.7%	260,416	1.1%	294,306	1.2%
<i>o/w National Revenue Authority</i>	54,636	0.3%	65,167	0.3%	54,692	0.2%	58,692	0.2%	75,942	0.3%	82,507	0.3%
<i>Statistics - Sierra Leone</i>	5,464	0.0%	8,437	0.0%	8,796	0.0%	5,423	0.0%	9,896	0.0%	11,133	0.0%
<i>Defence Expenditure</i>	63,298	0.4%	106,979	0.5%	69,113	0.3%	42,610	0.2%	77,752	0.3%	87,471	0.3%
<i>Police</i>	60,045	0.3%	73,295	0.4%	67,844	0.3%	41,827	0.2%	76,325	0.3%	85,865	0.3%
<i>Prisons</i>	21,798	0.1%	29,807	0.1%	29,027	0.1%	17,896	0.1%	32,655	0.1%	36,737	0.1%
<i>Transfers to Local Councils</i>	85,050	0.5%	71,437	0.4%	88,586	0.4%	88,586	0.4%	99,659	0.4%	112,116	0.4%
<i>Grants for Admin. Expenses</i>	29,885	0.2%	3,311	0.0%	3,978	0.0%	3,978	0.0%	4,476	0.0%	5,035	0.0%
<i>Grants for Devolved Functions</i>	55,165	0.3%	68,126	0.3%	84,607	0.4%	84,607	0.4%	95,183	0.4%	107,081	0.4%
<i>Grants to Educational Institutions</i>	125,774	0.7%	142,409	0.7%	142,500	0.6%	142,000	0.6%	170,999	0.7%	170,999	0.7%
<i>Transfer to Road Maintenance Fund</i>	83,242	0.5%	78,861	0.4%	100,250	0.4%	100,250	0.4%	108,533	0.4%	116,932	0.5%
<i>Elections and Democratisation</i>	10,060	0.1%	15,960	0.1%	14,772	0.1%	9,107	0.0%	37,367	0.2%	37,367	0.1%
<i>Domestic contribution</i>	10,060	0.1%	15,960	0.1%	14,772	0.1%	9,107	0.0%	37,367	0.2%	37,367	0.1%
<i>National Electoral Commission</i>	10,060	0.1%	15,960	0.1%	14,772	0.1%	9,107	0.0%	37,367	0.2%	37,367	0.1%
Total interest payments	301,158	1.7%	231,301	1.1%	228,233	1.0%	228,233	1.0%	438,080	1.8%	438,080	1.7%
Domestic Interest	266,272	1.5%	191,856	0.9%	188,683	0.8%	188,683	0.8%	391,010	1.6%	391,010	1.5%
Foreign Interest	34,886	0.2%	39,445	0.2%	39,550	0.2%	39,550	0.2%	47,070	0.2%	47,070	0.2%
Capital Expenditure and Net Lending	978,871	5.7%	1,654,097	8.2%	1,615,487	6.8%	1,695,587	7.2%	1,669,255	6.9%	1,691,124	6.6%
Capital Expenditure	1,146,533	6.6%	1,636,615	8.1%	1,667,061	7.1%	1,747,161	7.4%	1,720,829	7.1%	1,742,698	6.8%
Foreign Loans and Grants	729,781	4.2%	1,056,101	5.2%	1,237,061	5.2%	1,237,061	5.2%	1,378,400	5.7%	1,400,457	5.5%
Loans	352,163	2.0%	633,700	3.1%	742,050	3.1%	742,050	3.1%	827,300	3.4%	843,846	3.3%
Grants	377,618	2.2%	422,400	2.1%	495,011	2.1%	495,011	2.1%	551,100	2.3%	556,611	2.2%
Domestic	416,752	2.4%	580,514	2.9%	430,000	1.8%	510,100	2.2%	342,429	1.4%	342,241	1.3%
Lending minus Repayment	-167,663	-1.0%	17,482	0.1%	(51,574)	-0.2%	(51,574)	-0.2%	-51,574	-0.2%	-51,574	-0.2%
OVERALL DEFICIT/SURPLUS (-) (+)												
(on commitment basis) including grants	(336,383)	-1.9%	(1,088,993)	-5.4%	(1,270,850)	-5.4%	(1,109,513)	-4.7%	(1,224,629)	-5.1%	(1,255,405)	-4.9%
excluding grants	(883,983)	-5.1%	(1,992,429)	-9.9%	(2,067,373)	-8.7%	(1,906,037)	-8.1%	(2,004,617)	-8.3%	(2,039,170)	-8.0%
basic primary balance 1/ 2/	146,956	0.9%	(705,028)	-3.5%	(602,079)	-2.5%	(440,743)	-1.9%	(188,137)	-0.8%	(200,633)	-0.8%
domestic primary balance	(124,741)	-0.7%	(1,067,013)	-5.3%	(836,142)	-3.5%	(674,805)	-2.9%	(629,323)	-2.6%	(647,216)	-2.5%
Contingency Expenditure (from 2014 onwards - mostly Ebola related)	-5,425	0.0%	-170,130	-0.8%	(45,379)	-0.2%	(45,379)	-0.2%	-50,176	-0.2%	-55,573	-0.2%
Change in Arrears:	(24,444)	-0.1%	(31,118)	-0.2%	(22,123)	-0.1%	(22,123)	-0.1%	(11,137)	0.0%	(6,125)	0.0%
Domestic Suppliers (Incl. outstanding commitments of previous year)	(17,215)	-0.1%	(27,567)	-0.1%	(14,243)	-0.1%	(14,243)	-0.1%	(11,137)	0.0%	(6,125)	0.0%
Govt. Arrears to Parastatals	(1,000)	0.0%	-	0.0%	(5,430)	0.0%	(5,430)	0.0%	-	0.0%	-	0.0%
Wages Arrears 3/	(6,229)	0.0%	(3,551)	0.0%	(2,450)	0.0%	(2,450)	0.0%	-	0.0%	-	0.0%
OVERALL DEFICIT (CASH BASIS)												
Including grants	(366,252)	-2.1%	(1,290,241)	-6.4%	(1,338,351)	-5.7%	(1,177,015)	-5.0%	(1,285,943)	-5.3%	(1,317,104)	-5.2%

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

In millions of Leones (Le'm)

PARTICULARS	FY2013	FY2013	FY2014	FY2014	FY2015	FY2015	FY2015	FY2015	FY2016	FY2016	FY2017	FY2017
	Actual	% of GDP	Estimate	% of GDP	Budget	% of GDP	Budget	% of GDP	Indicative	% of GDP	Indicative	% of GDP
	Q1 - 4 Jan - Dec		Q1 - 4 Jan - Dec		(with Gap) Q1 - 4 Jan - Dec		(w/out Gap) Q1 - 4 Jan - Dec		Q1 - 4 Jan - Dec		Q1 - 4 Jan - Dec	
TOTAL FINANCING	366,252	2.1%	1,290,241	6.4%	1,338,351	5.7%	1,177,015	5.0%	1,285,943	5.3%	1,317,104	5.2%
Foreign	294,108	1.7%	788,836	3.9%	710,377	3.0%	710,377	3.0%	793,865	3.3%	804,411	3.1%
Borrowing (Loans)	379,927	2.2%	893,740	4.4%	828,730	3.5%	828,730	3.5%	913,980	3.8%	930,526	3.6%
Project	352,163	2.0%	633,700	3.1%	742,050	3.1%	742,050	3.1%	827,300	3.4%	843,846	3.3%
Programme	27,764	0.2%	260,040	1.3%	86,680	0.4%	86,680	0.4%	86,680	0.4%	86,680	0.3%
External Debt Amortisation	(85,819)	-0.5%	(104,904)	-0.5%	(118,353)	-0.5%	(118,353)	-0.5%	(120,115)	-0.5%	(126,115)	-0.5%
Domestic Financing 2/	231,251	1.3%	385,765	1.9%	449,539	1.9%	450,975	1.9%	492,078	2.0%	512,693	2.0%
Bank	299,574	1.7%	319,717	1.6%	400,435	1.7%	401,871	1.7%	280,074	1.2%	300,689	1.2%
Central Bank	-59,538	-0.3%	112,716	0.6%	(3,000)	0.0%	(1,564)	0.0%	138,032	0.6%	132,183	0.5%
Non- MDRI (Securities)	-12,703	-0.1%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Ways and Means Advances	-46,834	-0.3%	112,716	0.6%	(3,000)	0.0%	(1,564)	0.0%	138,032	0.6%	132,183	0.5%
Commercial Banks	359,112	2.1%	207,000	1.0%	403,435	1.7%	403,435	1.7%	142,042	0.6%	168,506	0.7%
Non-Bank	-68,323	-0.4%	66,048	0.3%	49,104	0.2%	49,104	0.2%	212,004	0.9%	212,004	0.8%
Privatisation and Other Receipts	12,904	0.1%	13,402	0.1%	17,336	0.1%	15,663	0.1%	0	0.0%	0	0.0%
Float	-172,010	-1.0%	102,238	0.5%	161,100	0.7%	-0	0.0%	-0	0.0%	-0	0.0%
o/w: Cheques Payable	18,607		0		0		0		0		0	
Change in Outstanding Arrears	38,589		0		0		0		0		0	
Cheques from Previous Year Cleared in Current Year	-241,170		-11,214		0		0		0		0	
Cheques on Hold at BSL and AGD at end of period	11,214		0		0		0		0		0	
Unaccounted	750		113,452		161,100		-0		-0		-0	
Financing Gap	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Financing Gap (US\$m)			26.2		37.2		0.0		0.0		0.0	
Memorandum Items:												
Public Debt Charges	386,977	2.2%	336,205	1.7%	346,587	1.5%	346,587	1.5%	558,195	2.3%	564,195	2.2%
o/w External Debt Payments (incl. HIPC Debt Relief)	120,705	0.7%	144,349	0.7%	157,903	0.7%	157,903	0.7%	167,185	0.7%	173,185	0.7%
External Budgetary Support (excl. HIPC Debt Relief; incl. PBF)	197,746		736,042		388,193		388,193		315,567		313,834	
Nominal GDP Figure (excluding Iron Ore)	17,284,922	100.0%	20,225,100	100.0%	23,636,323	100.0%	23,636,323	100.0%	24,227,231	100.0%	25,559,729	100.0%
Poverty Related Expenditure	883,500		1,003,220		1,064,555		951,425		1,093,920		1,178,829	

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 - this includes GBP 2 million from DfID in FY2015 to support salaries of Health Sector Workers under the Free Health Care Programme.

ANNEX 2 - NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2015-2017

Details	FY 2015	% of Total	FY 2015	% of Total	FY 2016	% of Total Non	FY 2017	% of Total
	Budget (With Gap)	Non Int/Sal Recurr Exp	Budget (W/out Gap)	Non Int/Sal Recurr Exp	Indicative	Int/Sal Resurr Exp	Indicative	Int/Sal Resurr Exp
	Le'm		Le' m		Le' m		Le' m	
1 GENERAL SERVICES	205,078.9	19.0%	151,717.1	14.1%	269,198.1	21.4%	299,401.9	23.8%
105 Ministry of Political and Public Affairs	1,040.2	0.1%	595.0	0.1%	1,170.3	0.1%	1,316.6	0.1%
<i>of which:</i> Office of Diaspora Affairs	238.6	0.0%	147.1	0.0%	268.4	0.0%	302.0	0.0%
106 Office of the Chief of Staff	5,289.1	0.5%	4,780.0	0.4%	5,950.2	0.5%	6,694.0	0.5%
Office of the Director of Administration and Finance	1,256.1	0.1%	1,203.4	0.1%	1,413.1	0.1%	1,589.7	0.1%
Strategy and Policy Unit	562.7	0.1%	539.1	0.0%	633.1	0.1%	712.2	0.1%
Millennium Challenge Compact Secretariat	1,507.3	0.1%	1,444.1	0.1%	1,695.7	0.1%	1,907.6	0.2%
Project Development/PPP Unit	412.0	0.0%	394.7	0.0%	463.5	0.0%	521.4	0.0%
Communications Unit	206.0	0.0%	197.4	0.0%	231.7	0.0%	260.7	0.0%
Extractive Industry Transparency Initiative Secretariat	492.4	0.0%	471.7	0.0%	553.9	0.0%	623.2	0.0%
Performance Management and Service Delivery Directorate	852.7	0.1%	529.5	0.0%	959.3	0.1%	1,079.2	0.1%
107 Ministry of Local Government & Rural Development	6,119.3	0.6%	2,238.0	0.2%	6,884.2	0.5%	7,744.8	0.6%
Administrative and Operating Costs	1,555.9	0.1%	575.6	0.1%	1,750.4	0.1%	1,969.2	0.2%
Southern Province, Bo	1,412.6	0.1%	487.2	0.0%	1,589.1	0.1%	1,787.8	0.1%
o/w District Offices	985.4	0.1%	415.8	0.0%	1,108.6	0.1%	1,247.2	0.1%
Eastern Province, Kenema	1,367.0	0.1%	459.1	0.0%	1,537.8	0.1%	1,730.0	0.1%
o/w District Offices	614.1	0.1%	186.9	0.0%	690.8	0.1%	777.2	0.1%
Northern Province, Makeni	1,783.9	0.2%	716.2	0.1%	2,006.9	0.2%	2,257.8	0.2%
o/w District Offices	1,356.8	0.1%	644.8	0.1%	1,526.4	0.1%	1,717.2	0.1%
108 Sierra Leone Small Arms Commission	609.7	0.1%	376.0	0.0%	685.9	0.1%	771.6	0.1%
110 Office of the President	16,633.4	1.5%	10,254.0	1.0%	18,712.6	1.5%	21,051.6	1.7%
Office of the Secretary to the President	6,327.6	0.6%	3,901.0	0.4%	7,118.5	0.6%	8,008.3	0.6%
o/w: Commissions of Enquiries	199.7	0.0%	123.1	0.0%	224.7	0.0%	252.8	0.0%
Gender Adviser's Unit	447.4	0.0%	275.8	0.0%	503.3	0.0%	566.2	0.0%
National Assets Commission	815.4	0.1%	503.0	0.0%	917.3	0.1%	1,032.0	0.1%
Public Sector Reform Unit (PSRU)	774.4	0.1%	477.0	0.0%	871.2	0.1%	980.1	0.1%
Anti-Corruption Commission (ACC)	4,245.4	0.4%	2,617.0	0.2%	4,776.1	0.4%	5,373.1	0.4%
Office of the Ombudsman	1,139.3	0.1%	702.0	0.1%	1,281.7	0.1%	1,441.9	0.1%
Independent Media Commission (IMC)	433.8	0.0%	268.0	0.0%	488.0	0.0%	549.0	0.0%
Political Parties Registration Commission (PPRC)	698.1	0.1%	430.0	0.0%	785.4	0.1%	883.5	0.1%
Law Reform Commission	721.4	0.1%	445.0	0.0%	811.5	0.1%	913.0	0.1%
Corporate Affairs Commission	639.5	0.1%	394.0	0.0%	719.4	0.1%	809.3	0.1%
Sierra Leone Insurance Commission	668.3	0.1%	412.0	0.0%	751.9	0.1%	845.8	0.1%
Local Government Service Commission	170.3	0.0%	105.0	0.0%	191.6	0.0%	215.6	0.0%
112 Office of the Vice President	5,694.6	0.5%	3,511.0	0.3%	6,406.5	0.5%	7,207.3	0.6%
116 Parliament	6,960.5	0.6%	4,291.0	0.4%	7,830.6	0.6%	8,809.4	0.7%
Parliamentary Service Commission	1,688.7	0.2%	1,041.0	0.1%	1,899.8	0.2%	2,137.2	0.2%
117 Cabinet Secretariat	1,722.9	0.2%	1,062.0	0.1%	1,938.3	0.2%	2,180.6	0.2%
o/w: Cabinet Oversight and Monitoring Unit	469.2	0.0%	289.2	0.0%	527.9	0.0%	593.8	0.0%
118 Supreme Court	944.3	0.1%	582.3	0.1%	1,062.3	0.1%	1,195.1	0.1%
119 Court of Appeal	739.8	0.1%	456.2	0.0%	832.3	0.1%	936.4	0.1%
120 High Court	1,479.7	0.1%	912.5	0.1%	1,664.6	0.1%	1,872.7	0.1%

ANNEX 2 - NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2015-2017

Details	FY 2015	% of Total	FY 2015	% of Total	FY 2016	% of Total Non	FY 2017	% of Total
	Budget (With Gap)	Non Int/Sal Recurr Exp	Budget (W/out Gap)	Non Int/Sal Recurr Exp	Indicative	Int/Sal Resurr Exp	Indicative	Int/Sal Resurr Exp
	Le'm		Le' m		Le' m		Le' m	
121 Audit Service Sierra Leone	4,743.4	0.4%	2,925.0	0.3%	5,336.3	0.4%	6,003.3	0.5%
122 Human Resource Management Office	1,284.5	0.1%	792.0	0.1%	1,445.1	0.1%	1,625.7	0.1%
123 Public Service Commission	732.5	0.1%	452.0	0.0%	824.1	0.1%	927.1	0.1%
124 Law Officers' Department	4,628.7	0.4%	2,842.3	0.3%	5,207.3	0.4%	5,858.2	0.5%
Office of the Solicitor General	3,934.5	0.4%	2,426.0	0.2%	4,426.3	0.4%	4,979.6	0.4%
o/w: Justice Sector Coordinating Office	293.2	0.0%	180.8	0.0%	329.8	0.0%	371.1	0.0%
Constitutional Review Committee Secretariat	2,462.7	0.2%	1,518.5	0.1%	2,770.6	0.2%	3,116.9	0.2%
Administrator and Registrar General	422.2	0.0%	260.3	0.0%	475.0	0.0%	534.3	0.0%
Legal Aid Board	272.0	0.0%	156.0	0.0%	306.0	0.0%	344.3	0.0%
126 Independent Police Complaints Board	556.0	0.1%	176.0	0.0%	625.5	0.0%	703.7	0.1%
128 Ministry of Foreign Affairs & International Co-operation	22,083.7	2.0%	14,804.0	1.4%	24,844.1	2.0%	27,949.6	2.2%
Administrative and Operating Costs	5,537.1	0.5%	4,180.7	0.4%	6,229.2	0.5%	7,007.9	0.6%
High Commission, London	1,215.0	0.1%	749.1	0.1%	1,366.8	0.1%	1,537.7	0.1%
U.N. Delegation	983.3	0.1%	759.6	0.1%	1,106.2	0.1%	1,244.4	0.1%
High Commission, Abuja	855.5	0.1%	527.4	0.0%	962.4	0.1%	1,082.7	0.1%
Embassy, Monrovia	950.3	0.1%	585.9	0.1%	1,069.1	0.1%	1,202.7	0.1%
Embassy, Conakry	779.7	0.1%	480.7	0.0%	877.2	0.1%	986.8	0.1%
Embassy, Washington	1,026.0	0.1%	632.6	0.1%	1,154.2	0.1%	1,298.5	0.1%
Embassy, Moscow	762.7	0.1%	470.2	0.0%	858.0	0.1%	965.3	0.1%
Embassy, Addis Ababa	1,027.4	0.1%	633.4	0.1%	1,155.8	0.1%	1,300.3	0.1%
Embassy, Beijing	779.7	0.1%	480.7	0.0%	877.2	0.1%	986.8	0.1%
High Commission, Banjul	740.8	0.1%	456.8	0.0%	833.5	0.1%	937.6	0.1%
Embassy, Brussels	696.5	0.1%	429.4	0.0%	783.6	0.1%	881.5	0.1%
Embassy, Saudi Arabia	727.2	0.1%	448.3	0.0%	818.1	0.1%	920.4	0.1%
Embassy, Berlin	532.1	0.0%	328.1	0.0%	598.6	0.0%	673.4	0.1%
Embassy, Iran	694.5	0.1%	428.2	0.0%	781.3	0.1%	878.9	0.1%
High Commission, Accra	1,027.4	0.1%	633.4	0.1%	1,155.8	0.1%	1,300.3	0.1%
Embassy, Libya	676.0	0.1%	416.8	0.0%	760.5	0.1%	855.6	0.1%
Embassy, Dakar	761.3	0.1%	469.4	0.0%	856.5	0.1%	963.5	0.1%
Embassy, Dubai	470.5	0.0%	405.1	0.0%	529.4	0.0%	595.5	0.0%
Sierra Leone Mission, Geneva	624.9	0.1%	385.3	0.0%	703.0	0.1%	790.9	0.1%
Embassy, Kuwait	815.9	0.1%	503.0	0.0%	917.9	0.1%	1,032.6	0.1%
Embassy, Seoul	400.0	0.0%	400.0	0.0%	450.0	0.0%	506.3	0.0%
129 Ministry of Finance and Economic Development	26,577.1	2.5%	16,385.0	1.5%	33,221.4	2.6%	41,526.8	3.3%
o/w Subscriptions to International Organisations	14,310.8	1.3%	8,822.7	0.8%	16,099.6	1.3%	18,112.1	1.4%
National Authorising Office	642.5	0.1%	396.1	0.0%	722.8	0.1%	813.2	0.1%
Financial Intelligence Unit	1,285.0	0.1%	792.2	0.1%	1,445.7	0.1%	1,626.4	0.1%
130 National Revenue Authority (NRA)	54,691.8	5.1%	58,691.8	5.4%	75,941.7	6.0%	82,506.6	6.6%
131 Revenue Appellate Board	305.3	0.0%	188.0	0.0%	343.5	0.0%	386.4	0.0%
132 Accountant General's Department	4,485.5	0.4%	2,766.0	0.3%	5,046.2	0.4%	5,677.0	0.5%
133 Ministry of Information and Communication	3,040.0	0.3%	1,874.0	0.2%	3,420.0	0.3%	3,847.5	0.3%
o/w: Attitudinal and Behavioural Change Programme	735.2	0.1%	453.2	0.0%	827.1	0.1%	930.5	0.1%
Office of Government Spokesman	334.2	0.0%	206.0	0.0%	376.0	0.0%	423.0	0.0%

ANNEX 2 - NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2015-2017

Details	FY 2015	% of Total	FY 2015	% of Total	FY 2016	% of Total Non	FY 2017	% of Total
	Budget (With Gap)	Non Int/Sal Recurr Exp	Budget (W/out Gap)	Non Int/Sal Recurr Exp	Indicative	Int/Sal Resurr Exp	Indicative	Int/Sal Resurr Exp
	Le'm		Le' m		Le' m		Le' m	
134 National Electoral Commission (NEC)	14,771.8	1.4%	9,107.0	0.8%	37,367.1	3.0%	37,367.1	3.0%
137 National Commission for Democracy	1,078.8	0.1%	665.0	0.1%	1,213.6	0.1%	1,365.4	0.1%
138 Statistics - Sierra Leone	8,796.1	0.8%	5,423.0	0.5%	9,895.6	0.8%	11,132.5	0.9%
139 National Commission for Privatisation (NCP)	1,829.0	0.2%	1,128.0	0.1%	2,057.6	0.2%	2,314.9	0.2%
140 Mass Media Services	175.9	0.0%	108.0	0.0%	197.9	0.0%	222.7	0.0%
141 Government Printing Department	2,169.7	0.2%	1,338.0	0.1%	2,440.9	0.2%	2,746.0	0.2%
142 National Public Procurement Authority (NPPA)	2,404.3	0.2%	1,482.0	0.1%	2,704.8	0.2%	3,042.9	0.2%
143 Judicial and Legal Service Commission	246.7	0.0%	152.0	0.0%	277.5	0.0%	312.2	0.0%
144 National Commission for Human Rights	1,700.6	0.2%	1,048.0	0.1%	1,913.1	0.2%	2,152.3	0.2%
145 Rights to Access Information Commission	1,544.0	0.1%	312.0	0.0%	1,737.0	0.1%	1,954.1	0.2%
2 SECURITY SERVICES	190,356.0	17.7%	117,358.0	10.9%	214,189.8	17.0%	240,838.2	19.1%
201 Ministry of Defence	69,112.8	6.4%	42,610.0	4.0%	77,751.9	6.2%	87,470.9	7.0%
Rice for Officers and Other Ranks	16,912.4	1.6%	10,427.0	1.0%	19,026.5	1.5%	21,404.8	1.7%
Logistics and Other Operating Costs	52,200.4	4.8%	32,183.0	3.0%	58,725.5	4.7%	66,066.2	5.3%
o/w: Vehicles	16,413.3	1.5%	10,119.2	0.9%	18,464.9	1.5%	20,773.0	1.7%
Drugs and Medical Supplies	9,041.5	0.8%	5,574.3	0.5%	10,171.7	0.8%	11,443.1	0.9%
203 National Civil Registration Authority	3,290.4	0.3%	2,029.0	0.2%	3,701.7	0.3%	4,164.4	0.3%
205 Ministry of Internal Affairs	915.0	0.1%	564.0	0.1%	1,029.3	0.1%	1,158.0	0.1%
206 Sierra Leone Police	67,844.2	6.3%	41,827.0	3.9%	76,324.7	6.1%	85,865.3	6.8%
Administrative and Operating Costs	16,736.6	1.6%	10,318.4	1.0%	18,828.6	1.5%	21,182.2	1.7%
Rice for Officers and Other Ranks	26,003.2	2.4%	16,031.4	1.5%	29,253.6	2.3%	32,910.3	2.6%
Security Hardware and Other Logistics	25,104.4	2.3%	15,477.2	1.4%	28,242.4	2.2%	31,772.7	2.5%
o/w: Vehicles	5,354.1	0.5%	3,300.9	0.3%	6,023.4	0.5%	6,776.3	0.5%
207 Prisons Department	29,027.0	2.7%	17,896.0	1.7%	32,655.4	2.6%	36,737.3	2.9%
o/w: Prisoner Welfare (Diets, Toiletries, Drugs etc)	13,623.7	1.3%	8,399.4	0.8%	15,326.7	1.2%	17,242.5	1.4%
Uniforms and Regalia for Prison Officers	7,452.7	0.7%	4,594.8	0.4%	8,384.2	0.7%	9,432.3	0.7%
Rice for Officers and Other Ranks	3,035.3	0.3%	1,871.3	0.2%	3,414.7	0.3%	3,841.5	0.3%
208 National Fire Authority	7,916.5	0.7%	4,880.0	0.5%	8,906.0	0.7%	10,019.3	0.8%
Administrative and Operating Costs	891.3	0.1%	549.5	0.1%	1,002.8	0.1%	1,128.1	0.1%
Improve Delivery of Fire Services	7,025.1	0.7%	4,330.5	0.4%	7,903.3	0.6%	8,891.2	0.7%
o/w: Fire Engines	5,277.6	0.5%	3,253.3	0.3%	5,937.3	0.5%	6,679.5	0.5%
209 Central Intelligence & Security Unit	3,089.1	0.3%	1,658.0	0.2%	3,475.2	0.3%	3,909.6	0.3%
210 Office of National Security	5,421.2	0.5%	3,589.0	0.3%	6,098.9	0.5%	6,861.2	0.5%
Administrative and Operating Costs	1,905.1	0.2%	1,174.6	0.1%	2,143.3	0.2%	2,411.2	0.2%
Coordination of the Security Sector	3,516.1	0.3%	2,414.4	0.2%	3,955.6	0.3%	4,450.1	0.4%

ANNEX 2 - NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2015-2017

Details	FY 2015	% of Total	FY 2015	% of Total	FY 2016	% of Total Non	FY 2017	% of Total
	Budget (With Gap)	Non Int/Sal Recurr Exp	Budget (W/out Gap)	Non Int/Sal Recurr Exp	Indicative	Int/Sal Resurr Exp	Indicative	Int/Sal Resurr Exp
	Le'm		Le' m		Le' m		Le' m	
211 Immigration Department	2,853.8	0.3%	1,759.0	0.2%	3,249.8	0.3%	3,530.7	0.3%
Administrative and Operating Costs	856.1	0.1%	527.7	0.0%	1,002.4	0.1%	1,002.4	0.1%
Manning of Various Border Immigration Posts	1,997.7	0.2%	1,231.3	0.1%	2,247.4	0.2%	2,528.3	0.2%
212 National Drugs Law Enforcement Agency	886.1	0.1%	546.0	0.1%	996.9	0.1%	1,121.5	0.1%
3 SOCIAL SERVICES	319,710.5	29.6%	251,202.9	23.3%	371,110.9	29.5%	395,657.9	31.5%
301 Ministry of Education, Science and Technology	202,613.9	18.8%	179,062.0	16.6%	239,572.2	19.0%	247,793.0	19.7%
Administrative and Operating Costs	4,015.1	0.4%	2,475.4	0.2%	4,517.0	0.4%	5,081.6	0.4%
Improving Access to and Quality Education	50,266.3	4.7%	30,990.7	2.9%	56,549.6	4.5%	63,618.3	5.1%
Grants-in-Aid	12,630.0	1.2%	7,786.8	0.7%	14,208.8	1.1%	15,984.8	1.3%
Planning and Development Services	1,582.9	0.1%	975.9	0.1%	1,780.7	0.1%	2,003.3	0.2%
Pre-primary and Primary Education	2,856.9	0.3%	1,761.4	0.2%	3,214.0	0.3%	3,615.8	0.3%
<i>of which: Grants to Handicapped Schools</i>	1,969.0	0.2%	1,213.9	0.1%	2,215.1	0.2%	2,492.0	0.2%
Secondary Education	29,277.9	2.7%	18,050.7	1.7%	32,937.6	2.6%	37,054.8	2.9%
<i>of which: Grants in Aid to Government Boarding Schools</i>	9,555.2	0.9%	5,891.1	0.5%	10,749.6	0.9%	12,093.3	1.0%
<i>of which: Examination Fees to WAEC for WASCE</i>	7,859.3	0.7%	4,845.5	0.4%	8,841.7	0.7%	9,946.9	0.8%
<i>of which: Girl Child Programme</i>	10,341.2	1.0%	6,375.6	0.6%	11,633.8	0.9%	13,088.0	1.0%
<i>of which: National Awards Programme</i>	1,378.8	0.1%	850.1	0.1%	1,551.2	0.1%	1,745.1	0.1%
Physical and Health Education	772.1	0.1%	476.0	0.0%	868.7	0.1%	977.2	0.1%
Inspectorate Division	733.5	0.1%	452.2	0.0%	825.2	0.1%	928.4	0.1%
Non Formal Education	965.2	0.1%	595.1	0.1%	1,085.8	0.1%	1,221.5	0.1%
Barefoot Solar Technicians Training Centre	1,447.8	0.1%	892.6	0.1%	1,628.7	0.1%	1,832.3	0.1%
Tertiary Education and Technical and Vocational Education and Training	146,084.9	13.5%	144,210.2	13.4%	175,977.1	14.0%	176,248.6	14.0%
Tertiary Education Commission	1,654.6	0.2%	1,020.1	0.1%	2,806.6	0.2%	2,806.6	0.2%
Tuition Fees Subsidies	110,000.0	10.2%	110,000.0	10.2%	123,750.0	9.8%	123,750.0	9.8%
Grants to Tertiary Education	32,500.0	3.0%	32,000.0	3.0%	47,248.9	3.8%	47,248.9	3.8%
Technical/Vocational Education	1,930.3	0.2%	1,190.1	0.1%	2,171.6	0.2%	2,443.1	0.2%
Higher Education, Science and Technology	979.0	0.1%	603.6	0.1%	1,101.3	0.1%	1,239.0	0.1%
Science and Technology Committee	275.8	0.0%	170.0	0.0%	310.2	0.0%	349.0	0.0%
Teaching Service Commission	992.8	0.1%	612.1	0.1%	1,116.8	0.1%	1,256.5	0.1%
302 Ministry of Sports	5,391.8	0.5%	2,979.0	0.3%	6,065.8	0.5%	6,824.0	0.5%
Administrative and Operating Costs	841.5	0.1%	173.5	0.0%	946.6	0.1%	1,065.0	0.1%
Sports Programmes	4,550.3	0.4%	2,805.5	0.3%	5,119.1	0.4%	5,759.0	0.5%
<i>o/w: Contributions to Sporting Activities</i>	4,221.9	0.4%	2,603.0	0.2%	4,749.7	0.4%	5,343.4	0.4%
303 Ministry of Tourism and Cultural Affairs	2,847.3	0.3%	1,756.0	0.2%	3,009.2	0.2%	3,270.2	0.3%
Administrative and Operating Costs	1,000.0	0.1%	616.7	0.1%	1,124.9	0.1%	1,265.6	0.1%
Promoting Local and International Tourism	1,847.4	0.2%	1,139.3	0.1%	1,884.3	0.1%	2,004.6	0.2%
Culture Division	855.9	0.1%	527.8	0.0%	962.9	0.1%	1,083.2	0.1%
Tourism Division	991.5	0.1%	611.5	0.1%	921.4	0.1%	921.4	0.1%
Review of the Development of Tourism Act, 1990, Tourism Development Master Plan, 1982	652.5	0.1%	402.4	0.0%	600.0	0.0%	600.0	0.0%
Formulate Ecotourism Master Plan and Action Plan	339.0	0.0%	209.0	0.0%	321.4	0.0%	321.4	0.0%
304 Ministry of Health and Sanitation	52,006.6	4.8%	32,063.3	3.0%	58,506.4	4.7%	65,818.7	5.2%
Administrative and Operating Costs	5,795.7	0.5%	3,573.2	0.3%	6,520.2	0.5%	7,335.2	0.6%
Improving Access and Quality of Basic Health Services	20,540.4	1.9%	12,663.6	1.2%	23,108.0	1.8%	25,996.5	2.1%
Human Resources Management	3,438.1	0.3%	2,119.7	0.2%	3,867.9	0.3%	4,351.4	0.3%
Primary Health Care Services	11,377.8	1.1%	7,014.7	0.7%	12,800.0	1.0%	14,400.0	1.1%
<i>of which: Malaria Prevention and Control</i>	7,244.6	0.7%	4,466.5	0.4%	8,150.2	0.6%	9,169.0	0.7%
STI/HIV/AIDS Prevention and Control								

ANNEX 2 - NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2015-2017

Details	FY 2015	% of Total	FY 2015	% of Total	FY 2016	% of Total Non	FY 2017	% of Total
	Budget (With Gap)	Non Int/Sal Recurr Exp	Budget (W/out Gap)	Non Int/Sal Recurr Exp	Indicative	Int/Sal Resurr Exp	Indicative	Int/Sal Resurr Exp
	Le'm		Le' m		Le' m		Le' m	
Programme	2,419.0	0.2%	1,491.4	0.1%	2,721.3	0.2%	3,061.5	0.2%
Tuberculosis and Leprosy Control Programme	1,336.0	0.1%	823.7	0.1%	1,503.0	0.1%	1,690.8	0.1%
Reproductive and Child Health Care Services	5,724.5	0.5%	3,529.3	0.3%	6,440.1	0.5%	7,245.1	0.6%
National School Health Programme	309.4	0.0%	190.8	0.0%	348.1	0.0%	391.6	0.0%
Immunization Programme/EPI	3,438.1	0.3%	2,119.7	0.2%	3,867.9	0.3%	4,351.4	0.3%
Reproductive Health/Family Planning	412.6	0.0%	254.4	0.0%	464.1	0.0%	522.2	0.0%
Secondary Health Care Services	701.4	0.1%	432.4	0.0%	789.1	0.1%	887.7	0.1%
Tertiary Health Care Services (National & Referral Hospitals)	22,282.4	2.1%	13,737.6	1.3%	25,066.7	2.0%	28,199.1	2.2%
Directorate of Hospitals and Laboratory	997.1	0.1%	614.7	0.1%	1,121.7	0.1%	1,261.9	0.1%
Support Services	864.4	0.1%	533.0	0.0%	972.5	0.1%	1,094.1	0.1%
Health Service Commission	825.2	0.1%	508.7	0.0%	928.3	0.1%	1,044.3	0.1%
305 Ministry of Social Welfare, Gender & Children's Affairs	8,226.4	0.8%	5,072.0	0.5%	9,254.7	0.7%	10,411.6	0.8%
Administrative and Operating Costs	848.4	0.1%	338.1	0.0%	954.5	0.1%	1,073.8	0.1%
Social Protection Programmes	4,339.7	0.4%	2,675.7	0.2%	4,882.2	0.4%	5,492.5	0.4%
Grants to Welfare Institutions	758.7	0.1%	467.8	0.0%	853.5	0.1%	960.2	0.1%
Diets for Approved School & Remand Home	485.6	0.0%	299.4	0.0%	546.3	0.0%	614.5	0.0%
Social Development Activities	901.8	0.1%	556.0	0.1%	1,014.5	0.1%	1,141.3	0.1%
Programme for Disabled Persons	1,950.9	0.2%	1,202.8	0.1%	2,194.8	0.2%	2,469.1	0.2%
Policy Development and Strategic Planning	242.8	0.0%	149.7	0.0%	273.1	0.0%	307.3	0.0%
Gender and Children's Affairs	1,456.7	0.1%	898.1	0.1%	1,638.8	0.1%	1,843.6	0.1%
of which: Gender and Children's Programmes	971.1	0.1%	598.7	0.1%	1,092.5	0.1%	1,229.1	0.1%
Children's Commission	1,581.6	0.1%	1,160.1	0.1%	1,779.3	0.1%	2,001.7	0.2%
of which: Child Orphans	1,217.4	0.1%	935.5	0.1%	1,369.6	0.1%	1,540.8	0.1%
306 Ministry of Lands, Country Planning and the Environment	2,756.1	0.3%	1,699.0	0.2%	3,100.6	0.2%	3,488.2	0.3%
307 National Pharmaceutical Procurement Unit (NPPU)	35,160.2	3.3%	21,923.7	2.0%	39,555.2	3.1%	44,499.6	3.5%
Administrative and Operating Costs	631.4	0.1%	635.9	0.1%	710.4	0.1%	799.2	0.1%
Procurement of Free Health Care Drugs	24,680.9	2.3%	15,216.3	1.4%	27,766.0	2.2%	31,236.8	2.5%
Procurement of Drugs and Other Medical Supplies	9,847.8	0.9%	6,071.4	0.6%	11,078.8	0.9%	12,463.6	1.0%
308 National Commission for Social Action	759.5	0.1%	468.0	0.0%	854.5	0.1%	961.3	0.1%
309 Dental and Medical Board	293.2	0.0%	181.0	0.0%	329.9	0.0%	371.1	0.0%
310 Ministry of Youth Affairs	6,664.9	0.6%	4,155.0	0.4%	7,498.0	0.6%	8,435.3	0.7%
Administrative and Operating Costs	3,015.5	0.3%	1,905.3	0.2%	3,392.5	0.3%	3,816.5	0.3%
Policy Coordination of Youth Programmes	1,655.6	0.2%	1,020.7	0.1%	1,862.6	0.1%	2,095.4	0.2%
National Youth Commission	1,993.8	0.2%	1,229.0	0.1%	2,243.0	0.2%	2,523.4	0.2%
345 Pharmacy Board Services	2,990.7	0.3%	1,844.0	0.2%	3,364.5	0.3%	3,785.1	0.3%
4 ECONOMIC SERVICES	228,491.1	21.2%	182,225	17.0%	252,186.3	20.1%	278,441.7	22.2%
401 Ministry of Agriculture, Forestry and Food Security	45,876.3	4.3%	28,284.0	2.6%	50,688.7	4.0%	56,621.3	4.5%
Administrative and Operating Costs	2,760.4	0.3%	1,701.9	0.2%	3,105.5	0.2%	3,493.7	0.3%
o/w: National Agricultural Training Centre	424.8	0.0%	261.9	0.0%	477.9	0.0%	537.6	0.0%
Increasing Agricultural Productivity and Value Added	36,492.3	3.4%	22,498.5	2.1%	41,053.8	3.3%	46,185.5	3.7%
Production of Export/Cash Crops	1,776.4	0.2%	1,095.2	0.1%	1,998.5	0.2%	2,248.3	0.2%
o/w: Rehabilitation of Existing Plantations	1,287.3	0.1%	793.6	0.1%	1,448.2	0.1%	1,629.2	0.1%
Food Security Division	32,669.1	3.0%	20,141.4	1.9%	36,752.7	2.9%	41,346.8	3.3%
o/w: Procurement of Fertilizers	11,434.2	1.1%	7,049.5	0.7%	12,863.5	1.0%	14,471.4	1.2%
Procurement of Seedlings	8,167.3	0.8%	5,035.3	0.5%	9,188.2	0.7%	10,336.7	0.8%
Procurement of Agricultural Tools and Equipment	5,880.4	0.5%	3,625.4	0.3%	6,615.5	0.5%	7,442.4	0.6%
Procurement and Distribution of Agricultural								

ANNEX 2 - NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2015-2017

Details	FY 2015	% of Total	FY 2015	% of Total	FY 2016	% of Total Non	FY 2017	% of Total
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Processing Equipment	4,573.7	0.4%	2,819.8	0.3%	5,145.4	0.4%	5,788.6	0.5%
Forestry Conservation Division	1,197.1	0.1%	738.1	0.1%	1,346.8	0.1%	1,515.1	0.1%
o/w: Mainstreaming Forestry and Wildlife into								
Agricultural Practices	429.1	0.0%	264.5	0.0%	482.7	0.0%	543.1	0.0%
Agricultural Engineering/Land and Water Development Division	849.6	0.1%	523.8	0.0%	955.8	0.1%	1,075.3	0.1%
o/w: Rehabilitation of Inland Valley Swamps	357.6	0.0%	0.0	0.1%	402.3	0.0%	452.6	0.0%
Agricultural Extension Services	2,934.9	0.3%	1,809.5	0.2%	3,301.8	0.3%	3,714.5	0.3%
Planning, Evaluation, Monitoring and Statistics Division (PEMSD)	2,278.4	0.2%	1,404.7	0.1%	2,473.1	0.2%	2,473.1	0.2%
o/w: Collection and Analysis of Agricultural Statistics	929.7	0.1%	573.2	0.1%	1,040.0	0.1%	1,040.0	0.1%
Livestock Division	1,410.3	0.1%	869.5	0.1%	754.5	0.1%	754.5	0.1%
o/w: Establishment of District Livestock Clinics	286.1	0.0%	176.4	0.0%	300.0	0.0%	300.0	0.0%
Training of Community Animal Health Workers	257.5	0.0%	158.7	0.0%	150.0	0.0%	150.0	0.0%
Procurement of Animal Vaccines	214.5	0.0%	132.3	0.0%	360.0	0.0%	360.0	0.0%
402 Ministry of Fisheries and Marine Resources	2,085.9	0.2%	1,070.0	0.1%	2,346.7	0.2%	2,640.0	0.2%
Administrative and Operating Costs	877.8	0.1%	325.3	0.0%	987.5	0.1%	1,111.0	0.1%
Support to Artisanal Fishing	856.2	0.1%	527.8	0.0%	963.3	0.1%	1,083.7	0.1%
Procurement and Distribution of appropriate Fishing Gears	586.5	0.1%	361.5	0.0%	659.8	0.1%	742.2	0.1%
Training on appropriate and sustainable fishing practices	269.8	0.0%	166.3	0.0%	303.5	0.0%	341.4	0.0%
Promote Fish Export Activities	351.9	0.0%	216.9	0.0%	395.9	0.0%	445.3	0.0%
Establish and Operationalise Fish Testing Laboratory	351.9	0.0%	216.9	0.0%	395.9	0.0%	445.3	0.0%
403 Ministry of Mines and Mineral Resources	6,057.6	0.6%	3,735.0	0.3%	6,814.9	0.5%	7,666.7	0.6%
Administrative and Operating Costs	886.6	0.1%	546.7	0.1%	997.4	0.1%	1,122.1	0.1%
Mines Division	5,171.0	0.5%	3,188.3	0.3%	5,817.4	0.5%	6,544.6	0.5%
Review the legal framework for mines and minerals	234.6	0.0%	144.6	0.0%	263.9	0.0%	296.9	0.0%
Support to the National Minerals Agency	4,113.2	0.4%	2,536.0	0.2%	4,627.4	0.4%	5,205.8	0.4%
Support to Artisanal Miners and Small Scale Mining								
Entrepreneurs	823.3	0.1%	507.7	0.0%	926.2	0.1%	1,042.0	0.1%
404 Ministry of Transport and Aviation	13,648.1	1.3%	8,193.0	0.8%	15,354.1	1.2%	17,273.4	1.4%
Administrative and Operating Costs	907.1	0.1%	337.3	0.0%	1,020.5	0.1%	1,148.0	0.1%
Procurement of Government Vehicles	11,741.5	1.1%	7,239.4	0.7%	13,209.2	1.1%	14,860.3	1.2%
Establish and operationalise a Planning and Policy Unit	315.6	0.0%	194.6	0.0%	355.1	0.0%	399.5	0.0%
Meteorological Department	683.9	0.1%	421.7	0.0%	769.4	0.1%	865.5	0.1%
405 Ministry of Tourism and Cultural Affairs	2,707.7	0.3%	1,669.0	0.2%	3,046.2	0.2%	3,426.9	0.3%
National Tourist Board	2,214.4	0.2%	1,365.0	0.1%	2,491.2	0.2%	2,802.6	0.2%
o/w: Development and Implementation of Tourism								
Marketing Strategy	492.1	0.0%	303.3	0.0%	553.6	0.0%	622.8	0.0%
Monuments and Relics Commission	493.3	0.0%	304.0	0.0%	555.0	0.0%	624.4	0.0%
406 Ministry of Energy	5,062.6	0.5%	3,121.0	0.3%	5,695.4	0.5%	6,407.4	0.5%
Administrative and Operating Expenses	2,264.3	0.2%	471.2	0.0%	2,547.4	0.2%	2,865.8	0.2%
Bare Foot Solar Technicians Training Center (Installation								
of Solar Lights)	1,378.3	0.1%	1,219.6	0.1%	1,550.6	0.1%	1,744.4	0.1%
Radiation Protection Board	1,420.0	0.1%	1,430.2	0.1%	1,597.5	0.1%	1,797.2	0.1%
407 Ministry of Labour and Social Security	5,262.6	0.5%	3,121.0	0.3%	5,920.4	0.5%	6,660.5	0.5%
Administrative and Operating Costs	876.3	0.1%	416.9	0.0%	985.8	0.1%	1,109.1	0.1%
Strengthening the legal and Institutional Framework								
for Labour Administration	521.7	0.0%	321.6	0.0%	586.9	0.0%	660.3	0.1%
Social Protection Programmes	3,864.6	0.4%	2,382.4	0.2%	4,347.7	0.3%	4,891.1	0.4%
o/w: Cash Transfers to the Aged and Vulnerable Persons	3,864.6	0.4%	2,382.4	0.2%	4,347.7	0.3%	4,891.1	0.4%

ANNEX 2 - NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2015-2017

Details	FY 2015	% of Total	FY 2015	% of Total	FY 2016	% of Total Non	FY 2017	% of Total
	Budget (With Gap)	Non Int/Sal Recurr Exp	Budget (W/out Gap)	Non Int/Sal Recurr Exp	Indicative	Int/Sal Resurr Exp	Indicative	Int/Sal Resurr Exp
	Le'm		Le' m		Le' m		Le' m	
408 Ministry of Works, Housing and Infrastructure	8,626.4	0.8%	5,072.0	0.5%	9,704.7	0.8%	10,917.8	0.9%
Administrative and Operating Costs	965.3	0.1%	348.5	0.0%	1,085.9	0.1%	1,221.7	0.1%
Architectural, Design, Construction and Maint, Div. <i>of which: Repairs and Maintenance of Government</i>	2,940.2	0.3%	1,812.8	0.2%	3,307.7	0.3%	3,721.2	0.3%
Buildings	2,616.6	0.2%	1,613.3	0.1%	2,943.7	0.2%	3,311.7	0.3%
Civil Engineering Works Division	404.5	0.0%	249.4	0.0%	455.0	0.0%	511.9	0.0%
Mechanical Division	377.5	0.0%	232.8	0.0%	424.7	0.0%	477.8	0.0%
Housing Division	3,938.9	0.4%	2,428.6	0.2%	4,431.3	0.4%	4,985.2	0.4%
<i>of which: Rent and Rates</i>	3,445.6	0.3%	2,124.4	0.2%	3,876.3	0.3%	4,360.8	0.3%
409 Ministry of Trade and Industry	16,860.5	1.6%	12,791.0	1.2%	18,968.1	1.5%	21,339.1	1.7%
Administrative and Operating Costs	865.1	0.1%	410.0	0.0%	973.3	0.1%	1,094.9	0.1%
Export Development	15,995.4	1.5%	12,381.0	1.1%	17,994.8	1.4%	20,244.2	1.6%
Sierra Leone Standards Bureau	1,472.6	0.1%	907.8	0.1%	1,656.7	0.1%	1,863.8	0.1%
Sierra Leone Investment and Export Promotion Agency	3,163.5	0.3%	1,210.4	0.1%	3,558.9	0.3%	4,003.8	0.3%
Department of Co-operatives	1,104.5	0.1%	680.9	0.1%	1,242.5	0.1%	1,397.8	0.1%
Support to Sierra Leone Produce Marketing Company	8,868.2	0.8%	8,727.0	0.8%	9,976.7	0.8%	11,223.8	0.9%
Commodities Monitoring and Marketing Unit	429.5	0.0%	264.8	0.0%	483.2	0.0%	543.6	0.0%
Sierra Leone Business Forum	490.9	0.0%	302.6	0.0%	552.2	0.0%	621.3	0.0%
Industrial Planning and Development	466.3	0.0%	287.5	0.0%	524.6	0.0%	590.2	0.0%
410 National Protected Area Authority	3,739.0	0.3%	3,105	0.4%	4,206.4	0.4%	4,732.2	0.4%
411 Road Maintenance Fund	100,250.0	9.3%	100,250.0	9.3%	108,533.5	8.6%	116,932.1	9.3%
Road Maintenance Fund Administration	4,735.6	0.4%	4,735.6	0.4%	4,896.6	0.4%	4,896.6	0.4%
Sierra Leone Roads Authority	14,062.2	1.3%	14,062.2	1.3%	14,540.1	1.2%	15,034.2	1.2%
Road Maintenance Activities	81,452.1	7.6%	81,452.1	7.6%	89,096.8	7.1%	97,001.3	7.7%
412 National Telecommunications Commission (NATCOM)	18.2	0.0%	11.0	0.0%	20.5	0.0%	23.1	0.0%
414 Ministry of Water Resources	8,859.4	0.8%	5,462.0	0.5%	9,966.8	0.8%	11,212.6	0.9%
Administrative and Operating Costs	905.0	0.1%	637.3	0.1%	1,018.1	0.1%	1,145.4	0.1%
Water Directorate	7,246.0	0.7%	4,467.3	0.4%	8,151.7	0.6%	9,170.7	0.7%
o/w: Grants to SLAWACO	6,304.1	0.6%	3,886.6	0.4%	7,092.1	0.6%	7,978.6	0.6%
Water Resources Management Unit	336.4	0.0%	207.4	0.0%	378.4	0.0%	425.7	0.0%
National Water Resources Management Agency	372.0	0.0%	150.0	0.0%	418.5	0.0%	470.8	0.0%
415 Sierra Leone Maritime Administration (SLMA)	1,372.4	0.1%	1,365.0	0.1%	1,543.9	0.1%	1,736.9	0.1%
416 Civil Aviation Authority	3,290.4	0.3%	2,029.0	0.2%	3,701.7	0.3%	4,164.4	0.3%
418 Sierra Leone Agricultural Research Institute (SLARI)	4,746.1	0.4%	2,926.0	0.3%	5,643.1	0.4%	6,652.2	0.5%
420 Sierra Leone Environment Protection Agency (SLEPA)	27.8	0.0%	21.0	0.0%	31.2	0.0%	35.1	0.0%
5 MISCELLANEOUS SERVICES	791.2	0.1%	488.0	0.0%	1,127.7	0.1%	1,506.2	0.1%
Miscellaneous Services	791.2	0.1%	488.0	0.0%	1,127.7	0.1%	1,506.2	0.1%
501001 Miscellaneous Services - Secretary to the President	280.6	0.0%	173.1	0.0%	315.7	0.0%	355.2	0.0%
501002 Miscellaneous Services - General	361.3	0.0%	222.8	0.0%	644.0	0.1%	962.1	0.1%
501003 Miscellaneous Services - Accountant-General's Office	149.3	0.0%	92.1	0.0%	167.9	0.0%	188.9	0.0%
6 CONTINGENCY EXPENDITURE	45,379.0	4.2%	45,379.0	4.2%	50,176.4	4.7%	55,573.4	5.2%
Other Critical Emergencies	45,379.0	4.2%	45,379.0	4.2%	50,176.4	4.0%	55,573.4	4.4%

ANNEX 2 - NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY 2015-2017

Details	FY 2015	% of Total	FY 2015	% of Total	FY 2016	% of Total Non	FY 2017	% of Total
	Budget (With Gap)	Non Int/Sal Recurr Exp	Budget (W/out Gap)	Non Int/Sal Recurr Exp	Indicative	Int/Sal Resurr Exp	Indicative	Int/Sal Resurr Exp
	Le'm		Le' m		Le' m		Le' m	
7 TRANSFERS TO LOCAL COUNCILS	88,585.7	8.2%	88,585.7	8.2%	99,658.9	9.2%	112,116.3	10.4%
Grants for General Administrative Expenses	3,978.5	0.4%	3,978.5	0.4%	4,475.8	0.4%	5,035.3	0.4%
Local Government Grants	3,978.5	0.4%	3,978.5	0.4%	4,475.8	0.4%	5,035.3	0.4%
Grants for Devolved Functions	84,607.2	7.8%	84,607.2	7.8%	95,183.1	7.6%	107,081.0	8.5%
Sensitisation on Fire Prevention Services	561.7	0.1%	561.7	0.1%	631.9	0.1%	710.9	0.1%
Education Services	37,874.4	3.5%	37,874.4	3.5%	42,608.7	3.4%	47,934.8	3.8%
Administration	2,707.0	0.3%	2,707.0	0.3%	3,045.3	0.2%	3,426.0	0.3%
Pre-primary and Primary Education	22,165.5	2.1%	22,165.5	2.1%	24,936.2	2.0%	28,053.2	2.2%
of which: Examination Fees to WAEC for NPSE	3,787.3	0.4%	3,787.3	0.4%	4,260.7	0.3%	4,793.3	0.4%
of which: Govt. and Govt. Assisted Schools	18,378.1	1.7%	18,378.1	1.7%	20,675.4	1.6%	23,259.8	1.8%
School Fees Subsidy	13,684.4	1.3%	13,684.4	1.3%	15,394.9	1.2%	17,319.3	1.4%
Textbooks	2,779.6	0.3%	2,779.6	0.3%	3,127.1	0.2%	3,517.9	0.3%
Teaching and Learning Materials	1,914.2	0.2%	1,914.2	0.2%	2,153.4	0.2%	2,422.6	0.2%
Secondary Education	8,488.1	0.8%	8,488.1	0.8%	9,549.1	0.8%	10,742.7	0.9%
of which: Examination Fees to WAEC for BECE	6,045.3	0.6%	6,045.3	0.6%	6,801.0	0.5%	7,651.1	0.6%
of which: Textbooks	1,700.0	0.2%	1,700.0	0.2%	1,912.5	0.2%	2,151.6	0.2%
of which: Science Equipments	742.8	0.1%	742.8	0.1%	835.6	0.1%	940.1	0.1%
Government Libraries	1,714.1	0.2%	1,714.1	0.2%	1,928.4	0.2%	2,169.5	0.2%
Education Development	2,799.8	0.3%	2,799.8	0.3%	3,149.7	0.3%	3,543.4	0.3%
Youths and Sports Services	857.1	0.1%	857.1	0.1%	964.2	0.1%	1,084.7	0.1%
Sports Equipment	457.1	0.0%	457.1	0.0%	514.2	0.0%	578.5	0.0%
Youths Division	400.0	0.0%	400.0	0.0%	450.0	0.0%	506.2	0.0%
Solid Waste Management Services	4,571.2	0.4%	4,571.2	0.4%	5,142.6	0.4%	5,785.4	0.5%
Health Care Services	20,297.3	1.9%	20,297.3	1.9%	22,834.5	1.8%	25,688.8	2.0%
District Peripheral Health Care Services (PHCs)	10,383.4	1.0%	10,383.4	1.0%	11,681.4	0.9%	13,141.6	1.0%
Secondary Health Services (District Hospitals except, Bo, Kenema & Makeni)	9,913.9	0.9%	9,913.9	0.9%	11,153.1	0.9%	12,547.3	1.0%
Social Welfare, Gender and Children's Affairs	2,412.7	0.2%	2,412.7	0.2%	2,714.3	0.2%	3,053.5	0.2%
Social Welfare Division	1,085.6	0.1%	1,085.6	0.1%	1,221.3	0.1%	1,374.0	0.1%
Gender and Children's Affairs Division	1,327.1	0.1%	1,327.1	0.1%	1,492.9	0.1%	1,679.6	0.1%
Agriculture and Food Security Services	16,078.7	1.5%	16,078.7	1.5%	18,088.6	1.4%	20,349.6	1.6%
Fisheries and Marine Resources	160.0	0.0%	160.0	0.0%	180.0	0.0%	202.5	0.0%
Water services	1,794.1	0.2%	1,794.1	0.2%	2,018.4	0.2%	2,270.7	0.2%
Rural Water Services	1,794.1	0.2%	1,794.1	0.2%	2,018.4	0.2%	2,270.7	0.2%
Total Non Salary, Non Interest Recurrent Expenditure Provisions	1,078,392.5	100.0%	837,996.7	77.7%	1,257,648.1	100.0%	1,383,535.7	110.0%
Goods & Services	686,906.0	63.7%	452,675.1	42.0%	790,913.3	62.9%	890,547.9	70.8%
Social and Economic	305,451.7	28.3%	192,218.9	17.8%	343,764.8	27.3%	386,168.7	30.7%
General and Others	215,470.3	20.0%	158,123.1	14.7%	260,416.5	20.7%	294,305.7	23.4%
o/w National Revenue Authority	54,691.8	5.1%	58,691.8	5.4%	75,941.7	6.0%	82,506.6	6.6%
Statistics - Sierra Leone	8,796.1	0.8%	5,423.0	0.5%	9,895.6	0.8%	11,132.5	0.9%
Defence Expenditure	69,112.8	6.4%	42,610.0	4.0%	77,751.9	6.2%	87,470.9	7.0%
Police	67,844.2	6.3%	41,827.0	3.9%	76,324.7	6.1%	85,865.3	6.8%
Prisons	29,027.0	2.7%	17,896.0	1.7%	32,655.4	2.6%	36,737.3	2.9%
Transfers to Local Councils	88,585.7	8.2%	88,585.7	8.2%	99,658.9	7.9%	112,116.3	8.9%
Grants for Admin. Expenses	3,978.5	0.4%	3,978.5	0.4%	4,475.8	0.4%	5,035.3	0.4%
Grants for Devolved Functions	84,607.2	7.8%	84,607.2	7.8%	95,183.1	7.6%	107,081.0	8.5%
Grants to Educational Institutions	142,500.0	13.2%	142,000.0	13.2%	170,998.9	13.6%	170,998.9	13.6%
Transfer to Road Fund	100,250.0	9.3%	100,250.0	9.3%	108,533.5	8.6%	116,932.1	9.3%
Elections and Democratization - National Electoral Commission	14,771.8	1.4%	9,107.0	0.8%	37,367.1	3.0%	37,367.1	3.0%
Contingency Expenditure	45,379.0	4.2%	45,379.0	4.2%	50,176.4	4.0%	55,573.4	4.4%

GOVERNMENT OF SIERRA LEONE

ANNEX 3—SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2015-2017

In Leones (Le)

Category and Project Name	Project Details AiP Pillar Vote	Location	Funding Agency	Funding Type	FY2015 Budget (Foreign)	FY2015 Budget (Domestic)	FY2016 Indicative (Foreign)	MTEF FY2016 Indicative (Domestic)	FY2017 Indicative (Foreign)	FY2017 Indicative (Domestic)
Grand Total					1,237,060,783,771	430,000,000,000	1,378,400,000,000	620,414,000,000	1,400,457,000,000	776,239,000,000
PILLAR 1 - DIVERSIFIED ECONOMIC GROWTH					45,698,175,000	14,748,000,000	176,368,000,000	11,302,000,000	185,073,000,000	14,133,000,000
Tourism	303				-	3,200,000,000	-	1,268,000,000	-	1,818,000,000
Promote Eco-Tourism		303			-	3,200,000,000	-	1,268,000,000	-	1,818,000,000
Monuments and Relics Development Project	303	National	GoSL		-	1,900,000,000	-	370,000,000	-	458,000,000
Rehabilitation of Museums	303	Western Rural	GoSL		-	600,000,000	-	494,000,000	-	610,000,000
Lumley Beach Development Project	303	Western Rural	GoSL		-	700,000,000	-	404,000,000	-	750,000,000
Agriculture	401				38,632,175,000	9,597,000,000	161,619,000,000	8,083,000,000	168,701,000,000	9,905,000,000
Increase the Production of Staple Food Crops for Food Security	401				19,022,175,000	990,000,000	80,857,000,000	1,859,000,000	92,001,000,000	2,217,000,000
Rehabilitation of Community Based Poverty Reduction Project	401	Kenema, Kailahun, Koinadugu, Kono	IFAD/GoSL	L/G	4,915,000,000	320,000,000		741,000,000		915,000,000
Linking Smallholder Farmers to the Market	401	National	IDB/GoSL	L	5,000,000,000	280,000,000	24,890,000,000	-	27,628,000,000	-
Diversified Food Crop Production	401	Bo, Tonkolili	IDB/GoSL	L/G	4,607,175,000	180,000,000	30,967,000,000	568,000,000	34,373,000,000	702,000,000
Support to Small Holder Commercialisation Programme (SCP/GAFSP)	401	National	Multi Donor/GoSL	G	4,500,000,000	210,000,000	25,000,000,000	550,000,000	30,000,000,000	600,000,000
Promote and Increase Value Adding Activities for Agricultural Goods		401			10,110,000,000	780,000,000	34,527,000,000	4,248,000,000	25,380,000,000	5,248,000,000
West Africa Agricultural Productivity Programme	401	National	IDA/GoSL	G	6,400,000,000	260,000,000	12,071,000,000	2,964,000,000	4,893,000,000	3,661,000,000
Rural and Private Sector Development Project	401	National	IDA/GoSL	G	2,600,000,000	320,000,000	5,905,000,000	568,000,000	6,555,000,000	702,000,000
Integrating Adaptation in Agricultural Productivity and Food Security in Sierra Leone	401	National	GEF/IFAD/GoSL	G	1,110,000,000	200,000,000	12,551,000,000	716,000,000	13,932,000,000	885,000,000
REDD Plus and Capacity Building	402	National		G		-	4,000,000,000			
Increase the Production and Export of Cash Crops:		401			3,400,000,000	1,200,000,000	24,899,000,000	1,297,000,000	27,638,000,000	1,601,000,000
Oil Palm Production and Capacity Building Project	401	Bonthe	IDB/GoSL	L/G	3,400,000,000	1,200,000,000	24,899,000,000	1,297,000,000	27,638,000,000	1,601,000,000
Hainan Rubber and Rice Project(Indicative)	401	Tonkolili	China Exim	L	-	-	-	-	-	-
Improve Access to Finance for Farmers		401			6,100,000,000	320,000,000	21,336,000,000	679,000,000	23,682,000,000	839,000,000
Rural Finance and Community Improvement Project	401	Nationwide	IFAD/GoSL	G	2,500,000,000	140,000,000	4,906,000,000	247,000,000	5,445,000,000	305,000,000
Agriculture for Development (A4D)	401	National	EU/GoSL	G	3,600,000,000	180,000,000	16,430,000,000	432,000,000	18,237,000,000	534,000,000
Post Ebola Agriculture Recovery	401	GoSL			-	6,307,000,000	-	-	-	-
o/w One Tree One Dollar Project	401	GoSL			-	2,000,000,000	-	-	-	-
Fisheries	402				7,066,000,000	1,951,000,000	14,749,000,000	1,951,000,000	16,372,000,000	2,410,000,000
Increase the Supply of Fish for the Domestic Market	402				-	-	-	-	-	-
Promote Inland Fisheries and Aquaculture Fisheries Wealth for National Prosperity - Five Year Plan/Project	402	GoSL			-	-	-	-	-	-

GOVERNMENT OF SIERRA LEONE

ANNEX 3-SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2015-2017

In Leones (Le)

Category and Project Name	Project Details A/P Pillar Vote	Location	Funding Agency	Funding Type	FY2015 Budget (Foreign)	FY2015 Budget (Domestic)	FY2016 Indicative (Foreign)	MTEF FY2016 Indicative (Domestic)	FY2017 Indicative (Foreign)	FY2017 Indicative (Domestic)
Increase Fish Export by focusing on Strategic High Value Markets		402			-	-	-	-	-	-
European Fish Certification Project - Precon Project	402	National	GoSL		-					
Promote and Increase Value Adding Activities for Fisheries Product	402				7,066,000,000	1,951,000,000	14,749,000,000	1,951,000,000	16,372,000,000	2,410,000,000
Institutional Support to Fisheries Development	402	National	EC/GoSL	G	3,516,000,000	840,000,000	3,516,000,000	840,000,000	3,903,000,000	1,037,000,000
Fish Stock Assessment Project	402	National	EBID/GoSL	G	-	-	2,826,000,000	432,000,000	3,137,000,000	534,000,000
West Africa Regional Fisheries Programme	402	Port Loko, Bonthe	IDA	L	3,550,000,000	1,111,000,000	8,407,000,000	679,000,000	9,332,000,000	839,000,000
PILLAR 2 - MANAGING NATURAL RESOURCES					16,231,000,000	1,259,000,000	17,172,000,000	2,631,000,000	19,062,000,000	3,248,000,000
Mining	403				14,031,000,000	1,059,000,000	14,930,000,000	2,038,000,000	16,574,000,000	2,516,000,000
Mineral Sector Technical Assistance Project (MTAP)	403	National	IDA/GoSL	G	4,000,000,000	250,000,000	2,512,000,000	432,000,000	2,789,000,000	534,000,000
Sierra Leone Artisanal Mining Community Development and Sustainable Livelihood Project	403	Tonkolili, Bonthe	IDA/GoSL	G	1,150,000,000	309,000,000	1,179,000,000	309,000,000	1,309,000,000	381,000,000
Mineral Rights Administration Project	403	National	EC/GoSL	G	4,369,000,000	-	4,369,000,000	309,000,000	4,850,000,000	381,000,000
Support to Mineral Sector Reform Project	403	National	DfID/GoSL	G	4,512,000,000	-	4,512,000,000	370,000,000	5,008,000,000	458,000,000
Sierra Leone Extractive Industries Technical Assistance and Advisory Project (EITAP)	403	National	IDA/GoSL	G	-	-	1,179,000,000	309,000,000	1,309,000,000	381,000,000
Extractive Industrial Transparency Initiative	403	National	GoSL		-	500,000,000	1,179,000,000	309,000,000	1,309,000,000	381,000,000
Environment	401				2,200,000,000	200,000,000	2,242,000,000	593,000,000	2,488,000,000	732,000,000
Wetlands Conservation Project	401	Western Area/ Port Loko/ Tonkolili	IDA/GoSL	G	2,200,000,000	100,000,000	2,242,000,000	593,000,000	2,488,000,000	732,000,000
Biodiversity Conservation Project	401	Koinadugu, Kenema	IDA/GoSL	G	-	100,000,000	2,242,000,000	593,000,000	2,488,000,000	732,000,000
PILLAR 3 - ACCELERATING HUMAN CAPITAL DEVELOPMENT					357,068,896,771	77,352,700,000	309,171,000,000	95,545,000,000	290,033,000,000	221,949,000,000
Education	301				164,517,000,000	9,202,500,000	35,493,000,000	2,793,000,000	37,637,000,000	3,203,000,000
Make Education More Equitable and Accessible:	301				141,100,000,000	2,500,000,000	12,076,000,000	2,052,000,000	13,404,000,000	2,288,000,000
Rehabilitation of Port Loko Teachers College	301	Port Loko	GoSL		-	200,000,000	-	200,000,000	-	-
Establishment of the University of Science and Technology	301	Magburaka	GoSL		-	500,000,000				
Rehabilitation of Fourah Bay College	301	Western Urban	BADEA/ OFID/ SAUDI FUND/							
			GoSL	G	141,100,000,000	1,800,000,000	12,076,000,000	1,852,000,000	13,404,000,000	2,288,000,000

GOVERNMENT OF SIERRA LEONE

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In Leones (Le)

Category and Project Name	Project Details A/P Pillar Vote	Location	Funding Agency	Funding Type	FY2015 Budget (Foreign)	FY2015 Budget (Domestic)	FY2016 Indicative (Foreign)	MTEF FY2016 Indicative (Domestic)	FY2017 Indicative (Foreign)	FY2017 Indicative (Domestic)
Tertiary Education and Tec/Voc Education and Training:	301				23,417,000,000	600,000,000	23,417,000,000	741,000,000	24,233,000,000	915,000,000
Institutional and Capacity Building to Technical and Vocational Education	301	National	IDB/GoSL	L/G	7,417,000,000	350,000,000	7,417,000,000	741,000,000	8,233,000,000	915,000,000
Revitalization of Education In Sierra Leone	301	Nationwide	IDA /GoSL	G	16,000,000,000	250,000,000	16,000,000,000	-	16,000,000,000	-
Post Ebola Education Recovery Activities	301	National	GoSL		-	6,102,500,000	-	-	-	-
Health	304				100,428,800,000	54,837,200,000	210,668,000,000	70,178,000,000	184,930,000,000	192,113,000,000
Reducing High Infant, Under-five and Maternal Mortality	304				30,000,000,000	500,000,000	40,000,000,000	1,100,000,000	40,000,000,000	2,100,000,000
Reproductive Child Health Project	304	National	IDA	L	30,000,000,000	250,000,000	24,000,000,000	100,000,000	24,000,000,000	100,000,000
Save the Mothers Project (Maternal Child Health Project)	304	Kailahun/ Pujehum/ Bombali/Kenema	IDB	L	-	250,000,000	16,000,000,000	1,000,000,000	16,000,000,000	2,000,000,000
Preventing and Controlling Communicable and Non- Communicable Diseases:	304				49,213,800,000	9,860,700,000	60,977,000,000	24,570,000,000	23,173,000,000	50,344,000,000
HIV/AIDS Response Project - Support to NAS	304	National	Global Fund/ GoSL	G	22,686,800,000	1,200,000,000	26,400,000,000	1,544,000,000		1,907,000,000
Global Fund Round 9 HIV - Health Sector Strengthening Programme Phase II - SLE-H-NAS	304	National	GF/GoSL	G	20,877,000,000	4,347,500,000	20,877,000,000	23,026,000,000	23,173,000,000	48,437,000,000
Global Fund Round 10 Phase 11 Malaria	304		GAVI/GoSL		-	4,050,000,000				
Global Fund Transistional Funding Mechanism Grants to TB	304	National	Global Fund/GoSL	G	5,650,000,000	263,200,000	13,700,000,000			
Support to Sierra Leone on New Vaccination	304		GAVI/GoSL	G						
Strengthening Infrastructural Development for Service Delivery:	304				21,215,000,000	450,000,000	109,691,000,000	44,508,000,000	121,757,000,000	94,967,000,000
Refurbishment of Government Hospitals Project	304	National	GoSL		-	-	-	3,705,000,000	-	4,576,000,000
Strengthening of Three Tertiary Hospitals in Freetown	304	Western Urban	Kuwait Fund/ GoSL	L	13,215,000,000	250,000,000	52,105,000,000	25,494,000,000	57,837,000,000	56,485,000,000
Primary Health Care Support Project	304	Bombalili, Port Loko,	BADEA/GoSL	L	8,000,000,000	200,000,000	57,586,000,000	15,309,000,000	63,920,000,000	33,906,000,000
Public Health Sierra Leone	304	National	GoSL		-	44,026,500,000	-	-	-	44,702,000,000
o/w Sierra Leone Health Insurance Scheme	304	National	GoSL		-	2,000,000,000	-	-	-	
Water	414				92,123,096,771	13,313,000,000	63,010,000,000	22,574,000,000	67,466,000,000	26,633,000,000
Improve Access to Portable Water in the Provinces	414				92,123,096,771	10,250,000,000	63,010,000,000	15,201,000,000	67,466,000,000	18,069,000,000

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Category and Project Name	Project Details AfP Pillar Vote	Location	Funding Agency	Funding Type	FY2015 Budget (Foreign)	FY2015 Budget (Domestic)	FY2016 Indicative (Foreign)	MTEF FY2016 Indicative (Domestic)	FY2017 Indicative (Foreign)	FY2017 Indicative (Domestic)
Rehabilitation of Water Facilities in Selected towns	414	National	GoSL		-	9,350,000,000	-	9,114,000,000	-	11,256,000,000
Rural Water Supply and Sanitation Programme	414	Bonthe, Pujehun, Kono, Kambia, Koinadugu	ADB/GEF/RWSSTF/GoSL	L	32,000,000,000	250,000,000	5,200,000,000	3,000,000,000	2,550,000,000	3,000,000,000
Three (3) Towns Water Supply and Sanitation Project - Bo, Kenema and Makeni	414	Bo/Kenema/Makeni Cities	ADB/OFID	L	54,407,096,771	400,000,000	5,275,000,000	1,111,000,000	5,855,000,000	1,373,000,000
Kabala Water Supply Project	414	Kabala	IDB/BADEA/GoSL	L/G	5,716,000,000	250,000,000	19,216,000,000	1,976,000,000	14,669,000,000	2,440,000,000
Provision of Water Supply systems in six Selected Communities in Sierra Leone (Lungi, Kailahun, selected sites in f/town)	414	Western Urban, Western Rural, Port Loko, Kailahun	India Exim Bank/GoSL	L	-	-	-	-	24,058,000,000	-
Rehabilitation of Portable Water Supply in Port Loko and Koidu New Sembahun	414	National	Kuwait Fund	G	-	-	33,319,000,000	-	20,334,000,000	-
Improve Access to Portable Water in the Western Area (Selected Areas)	414	Western Area	GoSL		-	3,063,000,000	-	5,063,000,000	-	6,254,000,000
Feasibilities Studies	414	National	Kuwait Fund/GoSL		-	-	-	2,310,000,000	-	2,310,000,000
PILLAR 4 - INTERNATIONAL COMPETITIVENESS					603,431,250,000	256,491,249,160	585,098,000,000	379,930,000,000	587,784,000,000	370,419,000,000
Information, Communications and Technology (ICT)	133				50,433,250,000	2,000,000,000	97,792,000,000	9,397,000,000	108,550,000,000	10,373,000,000
Create and Upgrade Local Area Network (LAN), Wider Area Network (WAN) and Telecommunications infrastructure	133				50,433,250,000	2,000,000,000	97,792,000,000	9,397,000,000	108,550,000,000	10,373,000,000
Expansion of Mass Media Services	133	National	GoSL		300,000,000		370,000,000		458,000,000	
West Africa Regional Communications Infrastructural Programme (Fibre Optic Cable)	133	National	IDA/GoSL	L	7,870,000,000	800,000,000	16,750,000,000	3,211,000,000	18,593,000,000	3,966,000,000
Implementation of the ECOWAN Programme in Sierra Leone	133	National	IDB/GoSL	L/G	10,845,250,000	500,000,000	20,764,000,000	2,852,000,000	23,048,000,000	2,288,000,000
National Fiber Optical Backbone Project	133	National	China EXIM/GoSL	L/G	17,500,000,000	400,000,000	9,297,000,000	2,964,000,000	10,320,000,000	3,661,000,000
Project for the Modernization and Expansion of the Network and Communication Infrastructure of SIERRATEL	133	National	EBID	L	14,218,000,000	-	50,981,000,000		56,589,000,000	
Migration from Analogue to Digital TV/ Radio Network	133	National	China Exim	L	-	-				

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Transport	404				-	1,350,000,000	25,000,000,000	4,507,000,000	35,000,000,000	5,567,000,000
Modernization of Freetown International Airport Terminal Project	404	National	GoSL		-		617,000,000		763,000,000	
Mammamah Airport Project	404	National	China Exim/GoSL	L	-	750,000,000		2,717,000,000	-	3,355,000,000
of which: PIU	404	National	China Exim/GoSL		750,000,000		2,717,000,000		3,355,000,000	
Airport Transfer Project - Phase II	404	National	IFC	G	-	600,000,000	25,000,000,000	1,173,000,000	35,000,000,000	1,449,000,000
Energy	406				106,610,000,000	120,014,000,000	31,472,000,000	126,334,000,000	36,406,000,000	116,489,000,000
Increased Electricity Generation		406			1,950,000,000	71,314,000,000	2,540,000,000	63,688,000,000	3,200,000,000	60,907,000,000
Thermal Plants for Provincial and Districts Headquarter Towns	406		GoSL		-	68,197,000,000	-	49,400,000,000	-	46,009,000,000
Rehabilitation of Bo/Kenema Power Services	406		GoSL		-	500,000,000	-	11,695,000,000	-	11,695,000,000
Solar Street Lights Project	406	Nationwide	GoSL/EBID		-	1,500,000,000		2,593,000,000	-	3,203,000,000
Solar Park Freetown	406	Western Area	IRENA	L	1,950,000,000	-	2,540,000,000	-	3,200,000,000	-
Bankasoka Mini Hydro (Compensation)	406	Port Loko	China Exim/GoSL		117,000,000		-	-	-	-
Construction of 2MW mini hydro Charlotte	406	Charlotte	UNIDO/China EXIM	L/G		1,000,000,000				
West African Power Pool Arrangement	406				19,000,000,000	9,200,000,000	21,540,000,000	6,600,000,000	25,000,000,000	-
Franchising of Regional Markets Cote D'Ivoire, Liberia, Sierra Leone, Guinea (CLSG) Electricity Interconnection Project (Compensation Payments)	406	National	GoSL		-		6,600,000,000			
	406	National	EC/AfDB/GoSL	L	19,000,000,000	9,200,000,000	21,540,000,000	-	25,000,000,000	-
Unbundling and Restructuring of the Energy Sector	406	National			55,700,000,000	3,000,000,000	-	2,200,000,000	-	-
Sierra Leone Infrastructure Development Project (Energy Access)	406		IDA	G	51,700,000,000	2,000,000,000				
Energy Sector Utility Reform Project	406		IDA	L	4,000,000,000	1,000,000,000		2,200,000,000		
Rebuilding the National Transmission and Distribution Network	406				29,960,000,000	34,500,000,000	7,392,000,000	52,117,000,000	8,206,000,000	53,447,000,000
Transmission and Distribution Materials Reinforcement Medium and Low Voltage	406	National	GoSL		-	33,500,000,000	-	50,141,000,000	-	51,007,000,000
Distribution Networks	406	Western Urban	IDB/GoSL	L	19,260,000,000	1,000,000,000	3,696,000,000	988,000,000	4,103,000,000	1,220,000,000
Transmission and distribution works (Goderich)	406	Western Urban	JICA		10,700,000,000	-	3,696,000,000	988,000,000	4,103,000,000	1,220,000,000
Barefoot College Solar Programme	406	National	GoSL		-	2,000,000,000				
of which: Electrification of Rural Communities	406		GoSL		2,000,000,000					
Energy Sector Studies	406		GoSL		-	-	1,729,000,000		2,135,000,000	

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Category and Project Name	Project Details A/P Pillar Vote	Location	Funding Agency	Funding Type	FY2015 Budget (Foreign)	FY2015 Budget (Domestic)	FY2016 Indicative (Foreign)	MTEF FY2016 Indicative (Domestic)	FY2017 Indicative (Foreign)	FY2017 Indicative (Domestic)
Ministry of Works, Housing and Infrastructure Roads	408									
Construction and Rehabilitation of Trunk Roads/Higways:	408				434,255,000,000	131,827,249,160	413,051,000,000	236,395,000,000	388,796,000,000	233,918,000,000
Rehabilitation of the Makeni -Kamakwe - Madina Oula Road	408	408 Bambali	GoSL		319,190,000,000	68,545,007,660	236,726,000,000	85,092,000,000	226,373,000,000	97,061,000,000
Rehabilitation of Makeni-Kabala Road	408	Bombali/ Koinadugu	EU/GoSL		-	9,925,000,000	-	11,925,000,000	-	14,727,000,000
Reconstruction of Mange - Mambolo and Rukupr Spur	408	Kambia	GoSL		-	7,664,000,000	-	7,664,000,000	-	9,465,000,000
Rehabilitation of Bandajuma - Pujehun Road	408	Pujehun	GoSL		-	5,600,000,000	-	15,561,000,000	-	19,218,000,000
Rahabilitation of Taiama Junction - N'jala University Road	408	Moyamba	GoSL		-	5,892,007,660	-	5,268,000,000	-	6,506,000,000
Kenema-Pendembu Road	408	Moyamba Kenema, Kailahun	GoSL		-	7,190,000,000	-	13,190,000,000	-	16,289,000,000
Port Loko - Lungi Road	408	Port Loko - Lungi	IDB/KFAED/ SaudiFund/ OFID, GoSL	L	-	6,500,000,000	36,501,000,000	6,500,000,000	40,516,000,000	-
Rehabilitation of Matotoka - Sefadu Road (Matotoka-Yiye)	408	Tonkolili, Kono	AfDB /GOSL	G	-	3,458,000,000	-	3,458,000,000	-	4,271,000,000
Matotoka - Sefadu Road (Yiye- Sefadu)	408	Kono	ADB /OFID/ GoSL	L/G	45,000,000,000	4,816,000,000	55,392,000,000	4,816,000,000	50,385,000,000	5,948,000,000
Reconstruction of Bandajuma - MRU Bridges and 3 Bridges (Indicative)	408	Pujehun	Kuwait Fund/ GoSL	L	63,650,000,000	6,500,000,000	62,212,000,000	6,422,000,000	72,400,000,000	7,931,000,000
Kenema - Joru - Zimmi Road (Indicative)	408	Pujehun Kenema/ Pujehun	ADB	L	55,500,000,000	-	25,800,000,000	-	-	-
Pendembu -Kailahun Road	408	Kailahun	EU/ADB/ GoSL	L/G	90,000,000,000	-	45,286,000,000	10,288,000,000	50,268,000,000	12,706,000,000
Restoration works on Waterloo - Kent Road	408	Western Area	IDB/GoSL	L/G	65,040,000,000	10,500,000,000	45,286,000,000	10,288,000,000	50,268,000,000	12,706,000,000
Magbele, Mabang, Kpangbama, Moyamba Bridges - Moyamba Junction	408	National	KFAED/ OPEC/GoSL		500,000,000					
Protective Infrastrutural Works Lot 1: Makeni - Kabala Road & 7 Bridges	408	National	EU/GoSL Grant							
kailahun - Koindu Road (Indicative)	408	Bombali/ Koinadugu	EU	G	-	-	-	-	-	-
Priority Infrastructural Programme	408	Kailahun/Kono National	IDB EU	G	-	-	11,535,000,000	-	12,804,000,000	-
Construction/Reconstruction and Rehabilitation of Feeder Roads:	408				5,265,000,000	-	30,748,000,000	-	34,132,000,000	-
Construction of Feeder/ Rural Roads, Ferries and Jetties	408	National	IDA	L	-	-	16,530,000,000	-	18,349,000,000	-
European Union Funded Rural Feeder Roads	408	National	EC	G	3,246,000,000	-	3,246,000,000	-	3,604,000,000	-
Infrastructure Development Project	408	National	IDA	G	-	-	8,953,000,000	-	9,938,000,000	-
GPC Feeder Road Project	408	National	German	G	2,019,000,000	-	2,019,000,000	-	2,241,000,000	-

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Category and Project Name	Project Details AfP Pillar Vote	Location	Funding Agency	Funding Type	FY2015 Budget (Foreign)	FY2015 Budget (Domestic)	FY2016 Indicative (Foreign)	MTEF FY2016 Indicative (Domestic)	FY2017 Indicative (Foreign)	FY2017 Indicative (Domestic)
Rehabilitation of Streets in District Headquarters Towns and Western Area:	408				109,800,000,000	63,282,241,500	143,161,000,000	143,893,000,000	125,609,000,000	127,706,000,000
Widening Wilkinson Road Project into Dual Carriage Way	408	Western Area	GoSL		-	2,470,000,000	-	2,470,000,000	-	3,050,000,000
Widening of Lumley Roundabout to Hillcut Junction into Dual Carriage Way	408	Western Area	GoSL		-	-	-	10,621,000,000	-	13,117,000,000
Rehabilitation of 25km of Selected Streets in Freetown	408	Western Urban	GoSL		-	9,561,241,500	-	20,810,000,000	-	10,700,000,000
Rehabilitation of Bottom Mango - Signal Hill- Congo Cross Road	408	Western Urban	GoSL		-	8,547,000,000	-	10,547,000,000	-	13,025,000,000
Rehabilitation of Selected Streets in City and District Headquarter Towns	408	National	GoSL		-	10,970,000,000	-	20,970,000,000	-	5,898,000,000
Widening of Hillcut Junction to Pademba Road into Dual Carriage Way	408	Western Area	GoSL		-	10,271,000,000	-	23,271,000,000	-	13,739,000,000
Token-Lumely (Peninsular) Road	408	Western Urban	OFID Fund/ KUWAIT/ Abu Dhabi/ GoSL	L	77,900,000,000	10,513,000,000	76,603,000,000	19,513,000,000	51,730,000,000	24,098,000,000
Construction of Hillside Bypass Road	408	Western Urban	BADEA/OPEC/ GoSL	L	31,900,000,000	10,950,000,000	66,558,000,000	35,691,000,000	73,879,000,000	44,079,000,000
Regent – Kossoh Town Road	408	Western Rural	China/GoSL		-	-	-	-	-	-
Institutional Support to SLRA, Compensation and Consultancy Studies	408	National	EU/GoSL	G	-	-	2,416,000,000	7,410,000,000	2,682,000,000	9,151,000,000
Ministry of Trade and Industry	409									
Private Sector Development	409				12,133,000,000	1,300,000,000	17,783,000,000	3,297,000,000	19,032,000,000	4,072,000,000
Growth Centre Programme	409	National	GoSL		200,000,000		247,000,000		305,000,000	
Support to Standards Bureau - Reconstruction of Standards Bureau Laboratory	409	National	GoSL		500,000,000		2,099,000,000		2,593,000,000	
Enhanced Integrated Framework (EIF) National Implementation Unit	409	National	GoSL		250,000,000		395,000,000		488,000,000	
Institutional Development and Capacity Building	409	National	GoSL		4,083,000,000	150,000,000	5,200,000,000	309,000,000	5,500,000,000	381,000,000
Private Sector Development	409	National	EC/GoSL	G	550,000,000	200,000,000	4,083,000,000	247,000,000	4,532,000,000	305,000,000
Sierra Leone Financial Sector Development Plan Project	409	National	IDA/ADB	G	7,500,000,000	-	8,500,000,000	-	9,000,000,000	-
PILLAR 5 - LABOUR AND EMPLOYMENT					4,873,000,000	2,973,000,000	9,956,000,000	2,408,000,000	11,050,000,000	2,974,000,000
Provision of productive and adequately remunerative employment opportunities	407				4,873,000,000	2,973,000,000	9,956,000,000	2,408,000,000	11,050,000,000	2,974,000,000
Labour and Social Security	407				-	-	-	1,235,000,000	-	1,525,000,000
Rehabilitation of District Offices and Creation of Job Centres	407	National	GOSL		-	-	1,235,000,000		1,525,000,000	

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Youth Affairs	310				4,873,000,000	2,973,000,000	9,956,000,000	1,173,000,000	11,050,000,000	1,449,000,000
National Youth Development and Empowerment Project	310	National	GoSL	0	-	2,109,000,000	3,617,000,000	864,000,000	4,014,000,000	1,068,000,000
Youth Employment Support Project	301	National	IDA/ADB	G	4,873,000,000	864,000,000	6,339,000,000	309,000,000	7,036,000,000	381,000,000
PILLAR 6 - STRENGTHENING SOCIAL PROTECTION SYSTEMS					34,263,012,000	4,500,000,000	46,921,000,000	1,865,000,000	40,395,000,000	2,303,000,000
Ministry of Social Welfare , Gender and Children's Affairs	305				-	1,000,000,000	-	840,000,000	-	1,037,000,000
Rehabilitation of Remand Homes and Approved Schools	305	National	GoSL		-	1,000,000,000	-	840,000,000	-	1,037,000,000
National Commission for Social Action	308				34,263,012,000	3,500,000,000	46,921,000,000	1,025,000,000	40,395,000,000	1,266,000,000
Sierra Leone Community Driven Development Project (SLCDD) 2	308	National	IDB/GoSL	L/G	16,594,000,000	750,000,000	18,376,000,000	593,000,000	9,298,000,000	732,000,000
Social Action Support Project	408	National	AfDB	L	-	750,000,000	7,745,000,000	-	8,597,000,000	-
Development Training Centers Projects	308	Regional Capitals	GoSL		-					
Support to Reparation Programme	308	National	GoSL	G	-	800,000,000		432,000,000		534,000,000
Sierra Leone Social and Health Insurance	308	National	GoSL		-					
Construction of Pilot Housing Scheme- 20 units @ US\$ 35,000 per unit Western Urban	308	Western Urban	GoSL		-		-			
Construction of Pilot Housing Scheme- 20 units @ US\$ 35,000 per unit	308	Western Rural	GoSL		-		-			
Relief and Resentment	308	W/Area/South & East	UNHCR	G	173,606,000	-	450,000,000			
Rapid Response Growth Poles (RRGP) (HABOPE) - Community Based Livelihood and Food Support Project	308	Bombali/Tonkolili	IDA	G	1,537,193,000	-	2,500,000,000		1,400,000,000	
Growth for Peace Consolidation 1	308	Kailahun/Koinadugu	KfW	G						
Growth for Peace Consolidation 2	308				9,809,251,000		10,550,000,000		12,400,000,000	
Combating Illegal Migration Project	308	National	ECOWAS	G	553,362,000		800,000,000		1,200,000,000	
National Social Safety Nets Programme	308	National	IDA	L	5,595,600,000	1,200,000,000	6,500,000,000		7,500,000,000	

GOVERNMENT OF SIERRA LEONE

ANNEX 3—SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2015-2017

In Leones (Le)

Category and Project Name	Project Details A/P Pillar Vote	Location	Funding Agency	Funding Type	FY2015 Budget (Foreign)	FY2015 Budget (Domestic)	FY2016 Indicative (Foreign)	MTEF FY2016 Indicative (Domestic)	FY2017 Indicative (Foreign)	FY2017 Indicative (Domestic)
PILLAR 7 - GOVERNANCE AND PUBLIC SECTOR REFORM					175,495,450,000	72,676,050,840	233,714,000,000	126,733,000,000	267,060,000,000	161,213,000,000
Support to Public Financial Management (PFM):					38,513,000,000	6,254,000,000	26,378,000,000	7,965,000,000	29,279,000,000	9,839,000,000
Ministry of Finance and Economic Development					11,189,000,000	4,902,000,000	4,054,000,000	6,113,000,000	4,500,000,000	7,551,000,000
Support to West African Monetary Zone WAMZ	129	National	GoSL		-	617,000,000		617,000,000		763,000,000
Support to Medium Term Expenditure Framework (MTEF)	129	National	GoSL		-	1,285,000,000		2,285,000,000		2,822,000,000
Resuscitation of the National Development Bank Integrated Public Financial Management Reform Consolidated Project	129	National	GoSL		-	2,000,000,000	-	2,964,000,000	-	3,661,000,000
	129	National	IDA/ADB/DfID/GoSL	G	8,145,000,000	500,000,000	4,054,000,000	247,000,000	4,500,000,000	305,000,000
Public Financial Management and Business Enabling Project	129	National	ADB		3,044,000,000	500,000,000				
National Revenue Authority					12,212,000,000	1,035,000,000	7,212,000,000	1,235,000,000	8,005,000,000	1,525,000,000
Modernisation of Revenue Administration System Project	130	National	DfID/GoSL	G	12,212,000,000	1,035,000,000	7,212,000,000	1,235,000,000	8,005,000,000	1,525,000,000
Audit Service Sierra Leone					7,009,000,000	-	7,009,000,000	-	7,780,000,000	-
Support to Audit Service Sierra Leone	121	National	DfID	G	7,009,000,000	-	7,009,000,000	-	7,780,000,000	-
High Court					8,103,000,000	317,000,000	8,103,000,000	617,000,000	8,994,000,000	763,000,000
Fast Track of Commercial Court Project	120	National	ICF/GoSL	G	8,103,000,000	317,000,000	8,103,000,000	617,000,000	8,994,000,000	763,000,000
Constitution of Local Courts Nationwide	120	National	GoSL		-	-	-	-	-	-
Public Service Reform for Delivery of Quality and Timely Services:					38,539,000,000	5,854,000,000	51,370,000,000	29,824,000,000	57,021,000,000	36,834,000,000
Human Resource Management					20,501,000,000	1,854,000,000	40,911,000,000	6,854,000,000	45,411,000,000	8,465,000,000
SL Public Sector Pay & Performance Project	122	National	IDA/GoSL	G	8,911,000,000	655,000,000	12,590,000,000	2,655,000,000	13,975,000,000	3,279,000,000
Civil Service Reform Project	122	National	EC/GoSL	G	11,590,000,000	1,199,000,000	28,321,000,000	4,199,000,000	31,436,000,000	5,186,000,000
Statistics Sierra Leone					18,038,000,000	4,000,000,000	10,459,000,000	22,970,000,000	11,610,000,000	28,369,000,000
Sierra Leone Housing and Population Census Project	138	National	Multi Donor GoSL	G	10,947,000,000	3,000,000,000	5,947,000,000	20,624,000,000	6,602,000,000	25,471,000,000
Support Sierra Leone Demographic and Health Survey Project	138	National	Multi Donor/GoSL	G	7,091,000,000	1,000,000,000	4,512,000,000	2,346,000,000	5,008,000,000	2,898,000,000
Capacity Building for State and Non-State Institutions					61,529,450,000	21,921,658,000	130,739,000,000	34,932,000,000	160,645,000,000	54,431,000,000
Ministry of Local Government and Rural Development					-	4,450,000,000	-	10,536,000,000	-	20,422,000,000
Support to Gobifo Project	107	National	IDA/GoSL		450,000,000					
Machine Readable Passports Project	205	National	GoSL		2,000,000,000		4,979,000,000		13,559,000,000	
Support to an Intergrated National Civil Registration System Project	203	National	UNDP/GoSL		-	2,000,000,000	-	5,557,000,000	-	6,863,000,000

GOVERNMENT OF SIERRA LEONE

ANNEX 3-SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2015-2017

In Leones (Le)

Category and Project Name	Project Details AfP Pillar Vote	Location	Funding Agency	Funding Type	FY2015 Budget (Foreign)	FY2015 Budget (Domestic)	FY2016 Indicative (Foreign)	MTEF FY2016 Indicative (Domestic)	FY2017 Indicative (Foreign)	FY2017 Indicative (Domestic)
Law Reform Commission	110				-	300,000,000	-	370,000,000	-	458,000,000
Review and Amendments of Existing Laws - Law Reform Commission	110	National	GoSL		300,000,000		370,000,000		458,000,000	
Ministry of Lands	306				2,000,000,000	800,000,000	2,500,000,000	2,161,000,000	3,000,000,000	2,669,000,000
State Lands Management Project	306	National	GoSL		500,000,000		1,173,000,000		1,449,000,000	
Lands Registration Project	306	National	ICF	G	2,000,000,000	300,000,000	2,500,000,000	988,000,000	3,000,000,000	1,220,000,000
Sierra Leone Police	206				-	8,921,658,000	-	11,120,000,000	-	17,614,000,000
Security Scanners for Sierra Leone Police	206	National	GoSL		3,185,829,000		5,560,000,000	-	8,807,000,000	
Procurement of Public Order Equipment	206	National	GoSL		5,735,829,000		5,560,000,000	-	8,807,000,000	
Prisons Department	207				-	5,800,000,000	-	7,163,000,000	-	8,846,000,000
Security Hardwares for Prisons Department	207	National	GoSL		5,800,000,000		7,163,000,000		8,846,000,000	
Office of the Secretary to President	110				-	1,050,000,000	-	1,297,000,000	-	1,601,000,000
Open Government Initiative	110	National	GoSL		1,050,000,000		1,297,000,000		1,601,000,000	
Office of the Solicitor-General	124				12,913,000,000	500,000,000	7,913,000,000	1,235,000,000	8,784,000,000	1,525,000,000
Support to Access to Security and Justice Programme	124	National	DFID/GoSL	G	7,974,000,000	200,000,000	2,974,000,000	494,000,000	3,301,000,000	610,000,000
OARG Modernisation Project	124	National	ICF/GoSL	G	4,939,000,000	300,000,000	4,939,000,000	741,000,000	5,483,000,000	915,000,000
Ministry of Political and Public Affairs	105				-	100,000,000	1,250,000,000	247,000,000	1,387,000,000	305,000,000
Strengthening Capacity for Diaspora Engagement	105	National	IDA/GoSL	G	-	100,000,000	1,250,000,000	247,000,000	1,387,000,000	305,000,000
Ministry of Finance and Economic Development	129				-	-	-	803,000,000	-	991,000,000
Support to NGO Coordination Unit	129	National	UNDP/GoSL	G	-	-	-	803,000,000	-	991,000,000
Anti Corruption Commission	110									
Support to Anti-Corruption Commission Institutional Capacity Building for combating Corruption in Sierra Leone	110	National	DFID	G						
	110	National	IDA	G						
Ministry of Local Government and Rural Development	107				35,000,000,000	-	39,692,000,000	-	55,158,000,000	-
Decentralized Service Delivery Project	701	National	IDA	G	35,000,000,000	-	39,692,000,000	-	55,158,000,000	-
Ministry of Energy	406				3,156,450,000	-	39,692,000,000	-	55,158,000,000	-
Technical assistance and capacity building support project for energy planning and millennium challenge corporation for compact development process	406	National	IDA	G	3,156,450,000	-	39,692,000,000	-	55,158,000,000	-
National Revenue Authority	406				8,460,000,000	-	39,692,000,000	-	37,158,000,000	-
Technical Assistance and Capacity building for Extractive Industries Revenue Enhancement and Governance Project	406	National	IDA	G	8,460,000,000	-	39,692,000,000	-	37,158,000,000	-

GOVERNMENT OF SIERRA LEONE

ANNEX 3-SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2015-2017

In Leones (Le)

Category and Project Name	Project Details AfP Pillar Vote	Location	Funding Agency	Funding Type	FY2015 Budget (Foreign)	FY2015 Budget (Domestic)	FY2016 Indicative (Foreign)	MTEF FY2016 Indicative (Domestic)	FY2017 Indicative (Foreign)	FY2017 Indicative (Domestic)
Ministry of Works, Housing and Infrastructure	408				30,914,000,000	20,802,950,840	15,181,000,000	44,613,000,000	9,653,000,000	46,911,000,000
Rehabilitation and Construction of Government Buildings: o/w	408				30,914,000,000	20,802,950,840	15,181,000,000	44,613,000,000	9,653,000,000	46,911,000,000
Rehabilitation of the Office of the President (State House, Perimeter fence and Four Sentry Posts):	408	Western Urban	GoSL		-	1,000,000,000	-	2,593,000,000	-	3,203,000,000
Rehabilitation of the Office of the Vice President	408	Western Area	GoSL		-	500,000,000	-	-	-	-
Construction of New Military Barracks	408	National	GoSL		-	6,150,000,000	-	18,046,000,000	-	14,099,000,000
Rehabilitation of Military Facilities	408	National	GoSL		-	1,350,000,000	-	-	-	-
Rehabilitation and Reconstruction of Police Facilities	408	National	GoSL		-	430,000,000	-	2,470,000,000	-	3,050,000,000
Construction of Police Academy	408	National	GoSL		-	800,000,000	-	3,623,000,000	-	4,474,000,000
Rehabilitation and Reconstruction of Prison Facilities	408	National	GoSL		440,000,000	-	1,729,000,000	-	2,135,000,000	-
Construction of Audit Service Administrative Building	408	Western Urban	GoSL		3,938,000,000	-	6,792,000,000	-	8,389,000,000	-
Construction of Anti-Corruption Commission Offices	408	National	GoSL		2,000,000,000	-	3,581,000,000	-	4,423,000,000	-
Construction of NEC Warehouse and Rub Hall at Wellington	408	Western Area	GoSL		692,933,440	-	-	-	-	-
Construction of NEC Regional Office and Warehouse in Bo	408	Bo	GoSL		402,017,400	-	-	-	-	-
Construction of Sierra Leone Insurance Commission Building	408	Nationwide	GoSL		500,000,000	-	-	-	-	-
Construction of National Public Procurement Authority Office Building	408	National	GoSL		500,000,000	-	3,124,000,000	-	3,858,000,000	-
Construction of NAO office	408	Western Area	EU Grant		-	-	-	-	-	-
Construction of Foreign Affairs Buildings	408	Western Urban	China/GoSL	G	6,914,000,000	100,000,000	6,914,000,000	2,038,000,000	5,675,000,000	2,517,000,000
Construction of Public Service Academy	410	Western Urban	GoSL		2,000,000,000	-	617,000,000	-	763,000,000	-
Mano River Union Secretariat Capacity Building	408	National	AfDB	G	-	-	-	-	-	-
Construction of Freetown City Administrative Building	408	Western Urban	Korean Exim Bank	L	24,000,000,000	-	8,267,000,000	-	3,978,000,000	-
Project Preparation Fund	408				-	5,000,000,000	-	-	-	-
Local Government	107				6,000,000,000	12,843,442,000	10,046,000,000	9,399,000,000	10,462,000,000	13,198,000,000
of which: Grants to Local Government	107	National	IDA/GoSL	G	6,000,000,000	5,000,000,000	10,046,000,000	3,399,000,000	10,462,000,000	4,198,000,000
Constituency Development Fund to Construct Rural Health and Education Facilities	301	National	GoSL		7,843,442,000	-	6,000,000,000	-	9,000,000,000	-
GRAND TOTAL					1,237,060,783,771	430,000,000,000	1,378,400,000,000	620,414,000,000	1,400,457,000,000	776,239,000,000

ANNEX 4-Poverty Related Expenditure-FY 2015 Budget

In Millions of Leones

Head	Ministry/Department/Agency	2015 Total Budget		Poverty Related Expenditures		
		Non-Salary, Non Interest Recurrent Expenditures	Domestic Capital	Non-Interest Non-Salary	Domestic Capital	Total
105	Ministry of Political and Public Affairs	1,040	100	-	-	-
106	Office of the Chief of Staff	5,289	-	-	-	-
107	Ministry of Local Government & Rural Development	6,119	4,000	-	-	-
108	Sierra Leone Small Arms Commission	610	-	-	-	-
110	Office of the President	16,633	3,350	-	-	-
	Recurrent & Devt: Anti-Corruption Commission (1100701)	4,245	2,000	4,245	2,000	6,245
	Devt: HIV/AIDS Response Project (1101001)	-	-	-	-	-
	All Other	12,388	1,350	-	-	-
112	Office of the Vice President	5,695	-	-	-	-
116	Parliament	6,961	-	-	-	-
117	Cabinet Secretariat	1,723	-	-	-	-
118	Supreme Court	944	-	-	-	-
119	Court of Appeal	740	-	-	-	-
120	High Court	1,480	617	-	-	-
121	Audit Service Sierra Leone	4,743	3,938	-	-	-
122	Human Resource Management Office	1,285	1,854	-	-	-
123	Public Service Commission	733	-	-	-	-
124	Law Officers' Department	4,629	500	4,629	500	5,129
126	Independent Police Complaint Board	556	-	556	-	556
128	Ministry of Foreign Affairs & International Co-operation	22,084	-	-	-	-
129	Ministry of Finance and Economic Development	26,577	4,402	-	-	-
	Devt: MTEF & PETS (1290002)	-	1,285	-	1,285	1,285
	All Other	26,577	3,117	-	-	-
130	National Revenue Authority	54,692	1,235	-	-	-
131	Revenue Appellate Board	305	-	-	-	-
132	Accountant General's Department	4,486	-	-	-	-
133	Ministry of Information and Communication	3,040	4,000	-	-	-
134	Electoral Commission of Sierra Leone	14,772	1,095	14,772	-	14,772
137	National Commission for Democracy	1,079	-	1,079	-	1,079
138	Statistics - Sierra Leone	8,796	4,000	8,796	4,000	12,796
139	National Commission for Privatisation	1,829	-	-	-	-
140	Mass Media Services	176	-	-	-	-
141	Government Printing Department	2,170	-	-	-	-
142	National Public Procurement Authority	2,404	-	-	-	-
143	Justice and Legal Service Commission	247	-	-	-	-
144	National Commission for Human Rights	1,701	-	1,701	-	1,701
145	Right to Access Information Commission for Human Rights	1,544	-	1,544	-	1,544
201	Ministry of Defence	69,113	6,500	-	-	-
203	National Civil Registration Authority	3,290	-	-	-	-
205	Ministry of Internal Affairs	915	-	-	-	-
206	Police	67,844	9,602	67,844	9,602	77,446
207	Prisons Department	29,027	6,240	29,027	6,240	35,267
208	National Fire Authority	7,916	-	7,916	-	7,916
209	Central Intelligence & Security Unit	2,689	-	-	-	-
210	Office of National Security	5,821	-	-	-	-
211	Immigration Department	2,854	-	-	-	-
212	National Drugs Secretariat	886	-	-	-	-

ANNEX 4–Poverty Related Expenditure–FY 2015 Budget

In Millions of Leones

Head	Ministry/Department/Agency	2015 Total Budget		Poverty Related Expenditures		Total
		Non-Salary, Non Interest Recurrent Expenditures	Domestic Capital	Non-Interest Non-Salary	Domestic Capital	
301	Ministry of Education, Science and Technology	202,614	9,203	202,614	9,203	211,816
302	Ministry of Sports	5,392	-	5,392	-	5,392
303	Ministry of Tourism and Culture (Culture Division)	2,847	3,200	-	-	-
304	Ministry of Health and Sanitation	52,007	54,837	52,007	54,837	106,844
305	Ministry of Social Welfare, Gender & Children's Affairs	8,226	1,000	8,226	1,000	9,226
306	Ministry of Lands, Country Planning and the Environment	2,756	800	-	-	-
307	National Pharmaceutical Procurement Unit	35,160	-	-	-	-
308	National Commission for Social Action	760	3,500	760	3,500	4,260
309	Dental and Medical Board	293	-	-	-	-
310	Ministry of Youth Affairs	6,665	3,373	6,665	3,373	10,038
345	Pharmacy Board Services	2,991	-	2,991	-	2,991
401	Ministry of Agriculture, Forestry and Food Security	45,876	9,797	45,876	9,797	55,673
402	Ministry of Fisheries and Marine Resources	2,086	1,951	2,086	-	2,086
	Dev't: Artisanal Fisheries Development Project (4020002)	-	-	-	-	-
	All Other	2,086	1,951	-	-	-
403	Ministry of Mines and Mineral Resources	6,058	1,059	-	-	-
	Recurrent: Mining Cadastre (4030203)	-	-	-	-	-
	All Other	6,058	1,059	-	-	-
404	Ministry of Transport and Aviation	13,648	950	-	-	-
405	Ministry of Tourism and Culture (Tourism Division)	2,708	-	-	-	-
406	Ministry of Energy	5,063	120,014	5,063	120,014	125,077
407	Ministry of Employment , Labour and Social Security	5,263	-	-	-	-
	Recurrent: Social Safety Net (4070000-2421)	3,865	-	3,865	-	3,865
	All Other	1,398	-	-	-	-
408	Ministry of Works, Housing and Infrastructure	8,626	141,427	-	-	-
	Dev't: Road Development Only (4080202-03910000 & 03920000)	-	131,827	-	131,827	131,827
	All Other	8,626	9,600	-	-	-
409	Ministry of Trade and Industry	16,861	1,300	16,861	1,300	18,161
410	National Protected Area Authority	3,739	-	3,739	-	3,739
411	Transfer to Road Maintenance Fund	100,250	-	100,250	-	100,250
412	National Telecommunications Commission	18	-	-	-	-
414	Ministry of Water Resources	8,859	13,313	-	-	-
415	Sierra Leone Maritime Administration	1,372	-	1,372	-	1,372
416	Civil Aviation Authority	3,290	-	-	-	-
418	Sierra Leone Agricultural Research Institute	4,746	-	4,746	-	4,746
420	Sierra Leone Environment Protection Agency	28	-	28	-	28
501	Miscellaneous Services	791	-	-	-	-
509	Domestic Arrears	-	-	-	-	-
601	Contingency Fund	45,379	-	-	-	-
701	Transfers to Local Councils	88,586	12,843	88,586	12,843	101,429
GRAND TOTAL		1,078,392	430,000	693,234	371,321	1,064,555

ANNEX 4–Poverty Related Expenditure–FY 2015 Budget

In Millions of Leones

Head	Ministry/Department/Agency	Non-Salary, Non Interest Recurrent Expenditures	2014 Total Budget		Poverty Related Expenditures	
			Domestic Capital	Non-Interest Non-Salary	Domestic Capital	Total

Summary:

Total Discretionary Primary Expenditure	1,508,392.46
Non-Salary, Non-Interest Recurrent	1,078,392.46
Domestic Development	430,000.00

Total Poverty Related Expenditure	1,064,554.68
Non-Salary, Non-Interest Recurrent	693,233.63
Domestic Development	371,321.05

Poverty Related Expenditure as a % of Total Discretionary Expenditure	70.58%
Poverty Recurrent Expenditure as a % of Total Recurrent Expenditure	64.28%
Poverty Development Expenditure as a % of Total Development Expenditure	86.35%

ANNEX 5 - MEDIUM TERM WAGE BILL PROJECTION-FY2012-17

In Millions of Leones

Category	FY 2012 Actual	% of Wage Bill	FY 2013 Actual	% of Wage Bill	FY 2014 Estimate	% of Wage Bill	FY 2015 Budget	% of Wage Bill	FY 2016 Indicative	% of Wage Bill	FY 2017 Indicative	% of Wage Bill
Civil Service	159,464	17.0%	198,737	18.7%	272,729	19.8%	298,105	18.9%	330,157	18.6%	366,008	18.9%
Prisons	5,871		7,318		17,319		21,590		24,653		27,387	
Fire Force	1,262		1,373		3,863		5,011		5,801		6,633	
Health Non-Technical Workers	12,282		12,296		20,551		21,578		24,437		26,880	
Health Sector Technical Workers	73,370		81,046		104,547		113,368		127,759		146,573	
Consultants/LTAs	16,851		26,360		36,916		40,850		42,893		45,038	
Others (General and Special)	49,828		70,344		89,534		95,706		104,613		113,498	
Charged Emoluments	40,086	4.3%	56,084	5.3%	63,124	4.6%	68,074	4.3%	70,920	4.0%	73,909	3.8%
Judiciary	7,007		7,621		9,147		9,537		9,947		10,377	
Ministers and Deputies	11,809		15,942		17,659		18,379		19,135		19,929	
Members of Parliament	11,371		17,205		34,215		37,953		39,525		41,175	
Commissioners	1,429		1,104		1,004		1,054		1,107		1,162	
Others	8,470		14,212		1,100		1,152		1,207		1,265	
Teachers	309,503	33.1%	321,346	30.3%	384,059	27.9%	493,687	31.2%	584,157	32.9%	636,731	32.9%
Police	58,616	6.3%	69,631	6.6%	131,754	9.6%	147,320	9.3%	168,441	9.5%	186,101	9.6%
Military	66,585	7.1%	69,977	6.6%	92,536	6.7%	99,014	6.3%	110,896	6.2%	120,876	6.2%
Foreign Missions	47,031	5.0%	50,581	4.8%	52,470	3.8%	55,093	3.5%	58,950	3.3%	63,076	3.3%
Subvented Institutions	111,345	11.9%	156,921	14.8%	206,616	15.0%	216,947	13.7%	227,794	12.8%	239,184	12.4%
Local Councils	6,352	0.7%	5,723	0.5%	17,338	1.3%	24,940	1.6%	26,187	1.5%	27,497	1.4%
Core Staff	6,352		5,723		4,809		11,785		12,374		12,993	
Chiefdom Administration	-		-		12,529		13,155		13,813		14,504	
Pensions, Gratuties and Other Retirement Benefits	59,832	6.4%	51,366	4.8%	46,169	3.4%	50,785	3.2%	53,325	3.0%	61,323	3.2%
Government's Contribution to Social Security	75,534	8.1%	79,066	7.5%	107,915	7.9%	126,651	8.0%	145,625	8.2%	159,785	8.3%
Unallocated Personnel Emoluments	1,566	0.2%	589	0.1%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Grand Total	935,914		1,060,021		1,374,709		1,580,618		1,776,451		1,934,490	
Memorandum Items:												
Total Domestic Revenue	1,873,506		2,280,015		2,223,047		2,389,978		3,086,640		3,352,487	
Nominal Non-Iron Ore GDP	14,932,000		17,990,982		20,225,100		23,636,323		24,227,231		25,559,729	
Total Expenditure and Net Lending	3,360,322		3,163,997		4,215,476		4,457,351		5,091,257		5,391,656	
Total Recurrent Expenditure	2,097,378		2,185,127		2,561,379		2,841,864		3,422,002		3,700,532	
Total Debt Service Payments (Domestic and Foreign)												
incl. Amortization	368,192		386,977		336,205		346,587		558,195		564,195	
Wage Bill as a Percentage of Domestic Revenue (%)	50.0%		46.5%		61.8%		66.1%		57.6%		57.7%	
Wage Bill as a Percentage of Nominal GDP (%)	6.3%		5.9%		6.8%		6.7%		7.3%		7.6%	
Wage Bill as a Percentage of Total Expenditure and Net Lending (%)	27.9%		33.5%		32.6%		35.5%		34.9%		35.9%	
Wage Bill as a Percentage of Recurrent Expenditure (%)	44.6%		48.5%		53.7%		55.6%		51.9%		52.3%	
Debt Service Payments to Domestic Revenue (%)	19.7%		17.0%		15.1%		14.5%		18.1%		16.8%	
Wage Bill and Debt Service Payments to Domestic Revenue (%)	69.6%		63.5%		77.0%		80.6%		75.6%		74.5%	
Wage Bill and Debt Service Payments to Nominal GDP (%)	8.7%		8.0%		8.5%		8.2%		9.6%		9.8%	

ANNEX 6a - ANALYSIS OF SECTORAL ALLOCATION TO PRIORITY PROGRAMMES FY 2014-2016

Budget	FY 2015 SECTORS	% of Budget Le' m	FY 2016 Budget	% of Indicative Le' m	FY 2017 Budget	% of Indicative Le' m
AGRICULTURE	108,176	4.0%	236,469	8.1%	253,316	8.2%
Central Ministry	94,106		220,391		235,227	
Recurrent	45,876		50,689		56,621	
Capital	48,229		169,702		178,606	
Foreign	38,632		161,619		168,701	
Domestic	9,597		8,083		9,905	
Transfers to Local Councils	14,070		16,079		18,089	
ROADS	666,332	24.7%	757,979	25.9%	739,646	24.1%
Recurrent	100,250		108,533		116,932	
Capital	566,082		649,446		622,714	
Foreign	434,255		413,051		388,796	
Domestic	131,827		236,395		233,918	
HEALTH	262,730	9.7%	401,742	13.7%	513,050	16.7%
Central Ministry	242,433		378,908		487,361	
Recurrent (Incl. NPPU)	87,167		98,062		110,318	
Capital	155,266		280,846		377,043	
Foreign	100,429		210,668		184,930	
Domestic	54,837		70,178		192,113	
Transfers to Local Councils	20,297		22,835		25,689	
EDUCATION /1	414,208	15.3%	320,467	10.9%	336,568	11.0%
Central Ministry	376,333		277,858		288,633	
Recurrent	202,614		239,572		247,793	
Capital	173,720		38,286		40,840	
Foreign	164,517		35,493		37,637	
Domestic	9,203		2,793		3,203	
Transfers to Local Councils	37,874		42,609		47,935	
ENERGY	231,687	8.6%	163,501	5.6%	159,302	5.2%
Recurrent	5,063		5,695		6,407	
Capital	226,624		157,806		152,895	
Foreign	106,610		31,472		36,406	
Domestic	120,014		126,334		116,489	
TRANSPORT AND AVAITION	14,998	0.6%	44,861	1.5%	57,840	1.9%
Recurrent	13,648		15,354		17,273	
Capital	1,350		29,507		40,567	
Foreign	-		25,000		35,000	
Domestic	1,350		4,507		5,567	
Total Allocated to Priority Sectors in the Agenda for Prosperity	1,698,130	62.9%	1,925,020	65.7%	2,059,723	67.1%
Residue Allocated to Other Sectors	1,001,944	37.1%	1,003,280	34.3%	1,010,937	32.9%
TOTAL BUDGET	2,700,074	100.0%	2,928,300	100.0%	3,070,660	100.0%
Non-salary, Non-Interest, Recurrent Expenditure	1,033,013		1,207,472		1,327,962	
Capital Expenditure	1,667,061		1,720,829		1,742,698	

Note:

1. Allocation to Education as a % of Non-salary, Non-interest Recurrent Expenditure

23.3%

23.4%

22.3%

ANNEX 6b - FY 2015 BUDGET ANALYSIS OF EXPENDITURE ALLOCATION BY PRSP PILLARS

In Millions of Leones

PILLARS	Pillar Number	NSNI Recurrent Expenditures	Domestic Capital Expenditures	Foreign Financed Projects	Total	% of Budget
Diversified Economic Growth	1	75,886	14,748	45,698	136,332	5.0%
Managing Natural Resources	2	15,923	1,259	16,231	33,413	1.2%
Accelerating Human Development	3	371,853	77,353	357,069	806,274	29.9%
International Competitiveness	4	147,434	256,491	603,431	1,007,357	37.3%
Labour and Employment	5	12,785	2,973	4,873	20,631	0.8%
Social Protection	6	9,834	4,500	34,263	48,597	1.8%
Governance and Public Sector Reform	7	396,943	72,676	175,495	645,114	23.9%
Gender and Women's Empowerment	8	1,565	-	-	1,565	0.1%
Others		791	-	-	791	0.0%
GRAND TOTAL		1,033,013	430,000	1,237,061	2,700,074	100.0%

ANNEX 7 - MULTI-DONOR BUDGET SUPPORT-PROPOSED PROGRESS ASSESSMENT FRAMEWORK INDICATOR SET (2024-16)

No.	Theme	Focus	Donors	Dept.	2014 (Assessed in 2015, AfDB pays in 2015, all others pay in 2016)	2015 (Assessed in 2016, AfDB pays in 2016, all others pay in 2017)	2016 (Assessed in 2017; AfDB pays in 2017, all others pay in 2018)
	Public financial management	Maintenance of Appropriate Macroeconomic Framework	All, as precondition to funding.		Publication of IMF macroeconomic stability report (no older than 6 months) <u>or</u> IMF Assessment Letter <u>or</u> Word Bank assessment.	Publication of IMF macroeconomic stability report (no older than 6 months) <u>or</u> Assessment Letter <u>or</u> Word Bank assessment.	Publication of IMF macroeconomic stability report (no older than 6 months) <u>or</u> Assessment Letter <u>or</u> Word assessment.
1.	Public financial management	Core PFM legislation	Word Bank DFID	PFM	Submission of PFM Bill to Parliament.	Submission of FMR, and Fiscal Strategy Paper and Economic and Fiscal Reports in accordance with the PFMA.	Submission of Fiscal Strategy Paper and Fiscal Reports in accordance with the PFMA.
2.		Budgeting and expenditure management	DFID EU	Budget	The variance in expenditure Composition between actual and originally budgeted primary expenditure does not exceed 15%.	The variance in expenditure compisotion between actual and originally budgeted primary expenditure does not exceed 15%.	The variance in expenditure compisotion between actual and originally budgeted primary expenditure does not exceed 10%.
3.			DFID	Budget	Average time taken for quarterly budget releases to reach LCs from start of quarter is <4 weeks.	Average time taken for quarterly budget releases to reach LCs from start of quarter is <3 weeks.	Average time taken for quarterly budget releases to reach LCs from start of quarter is <2 weeks.
4.		Management of expenditure arrears	EU World Bank	Budget	The stock of accumulated expenditure arrears at the end of the FY does not exceed 6% of total actual expenditures for the same year.	The stock of accumulated expenditure arrears at the end of the FY does not exceed 4% of total actual expenditures for the same year.	The stock of accumulated expenditure arrears at the end of the FY does not exceed 2% of total actual expenditures for the same year.
5.		Implementation of a Treasurer single account	DFID World Bank	Acc	Complete a survey of government bank accounts. exceed 6% of total actual expenditures for the same year.	Establish a Treasury Single Account	Have a fully operational Treasury Single Account which includes the accounts of at least 50% of subvented agencies.
6.		Public investment management	World Bank	PIMU	Establishment and staffing of public Investment Public Umit in MoFED	Public investment guidelines issued and training received by PIPU.	PIPU functional-staffed, producing and reporting on PIP.
7.		Procurement	World Bank DFID	NPPA	Submission to Parliament of the revised Public Procurement Act by 31 December 2014.	Submission of regulation for the Public Procurement Act.	
8.		Procurement	DFID	NPPA	The value of procurement transactions solely funded by GoSL undertaken under national procedures above the competitives threshold that are conducted through open competition reaches at least 35%.	The value of procurement transactions solely funded by GoSL undertaken under national procedures above the competitives threshold that are conducted through open competition reaches at least 50%.	The value of procurement transactions solely funded by GoSI undertaken under national procedures above the competitive threshold that are conducted through open competition reaches at least 60%.

ANNEX 7 - MULTI-DONOR BUDGET SUPPORT-PROPOSED PROGRESS ASSESSMENT FRAMEWORK INDICATOR SET (2024-16)

No.	Theme	Focus	Donors	Dept.	2014 (Assessed in 2015, AfDB pays in 2015, all others pay in 2016)	2015 (Assessed in 2016, AfDB pays in 2016, all others pay in 2017)	2016 (Assessed in 2017; AfDB pays in 2017, all others pay in 2018)
9.	Accountability and oversight	External Oversight	DFID AfDB EU	Auditor General or Internal Audit	55% of the recommendation made in the Auditor General's report on the 2012 accounts of Sierra Leone are implemented adequately by Vote Controllers and the actions reviewed by ASSL during its subsequent audits.	60% of the recommendations made in the Auditor General's report on the 2013 accounts of Sierra Leone are implemented adequately by Vote Controllers and the actions reviewed by ASSL during its subsequently audits.	65% of the recommendations made in the Auditor General's report on the 2014 accounts of Sierra Leone are implemented adequately by Vote Controllers and the actions reviewed by ASSL during its subsequently audits.
10.	Oversight	External	EU	Accountant General	The value of non-salar, non-interest recurrent expenditure did not receive supporting documentary evidence is no more then 10% of the total.	The value of non-salar, non-interest recurrent expenditure did not receive supporting documentary evidence is no more then 8% of the total.	The value of non-salar, non-interest recurrent expenditure did not receive supporting documentary evidence is no more then 5% of the total.
11.	Nature resource management and revenue collection	Management of the extractives sector	AfDB	RTPD NMA EITI Sec	Publication of all signed Mineral Lease Agreement (MLA) that have been reviewed and not subject to ongoing review and newly signed MLA prior to May 2014.	Development of core mineral policy which covers new sectors such as Iron Ore and Petroleum outlining government's approach to artisanal and illicit mining and outlining the visions to foster links with non-extractive domestic sectors.	Updated Core Mineral Policy adopted by Cabinet which covers new sectors such as iron ore and petroleum outlining GoSL approach to artisanal and illicit mining, and outlining the visions to foster links with non-extractive domestic sectors.
12.				RTPD	Approved by Cabinet of the EITI Bill by 31 May 2015.	Submission of EITI Bill to Parliament by 31 st May 2016	Establishment of Transformation and Development Fund by 31 st May 2017
13.			DFID EU	RTPD NRA	MoFED to publish (by 31 March) a statement of the revenue collected from the top extractive industries covering at least 90 percent of the total collection, by revenue type, in accordance with Sec. 159 of the Mines and Minerals Act 2009, and consistent with Government commitments under the Extractive Industries Transparency Initiative.	MoFED to publish (by 31 March) a statement of the revenue collected from the top extractive industries covering at least 90 percent of the total collection, by revenue type, in accordance with Sec. 159 of the Mines and Minerals Act 2009, and consistent with Government commitments under the Extractive Industries Transparency Initiative.	MoFED to publish (by 31 March) a statement of the revenue collected from the top extractive industries covering at least 90 percent of the total collection, by revenue type, in accordance with Sec. 159 of the Mines and Minerals Act 2009, and consistent with Government commitments under the Extractive Industries Transparency Initiative.
14.		Revenue Collection	DFID	NRA MoFED	Complete a verification exercise of outstanding tax obligations by tax category and provide evidence of efforts to reduce the outstanding arrears.	In collaboration with the Public Debt Unit NRA to complete a verification exercise of outstanding tax obligation by tax category and provide evidence of efforts to reduce the outstanding arrears as well as cross-debt settlement with relevant parastals.	In collaboration with the Public Debt Unit NRA to complete a verification exercise of outstanding tax obligation by tax category and provide evidence of efforts to reduce the outstanding arrears as well as cross-debt settlement with relevant parastals.

ANNEX 7 - MULTI-DONOR BUDGET SUPPORT-PROPOSED PROGRESS ASSESSMENT FRAMEWORK INDICATOR SET (2024-16)

No.	Theme	Focus	Donors	Dept.	2014 (Assessed in 2015, AfDB pays in 2015, all others pay in 2016)	2015 (Assessed in 2016, AfDB pays in 2016, all others pay in 2017)	2016 (Assessed in 2017; AfDB pays in 2017, all others pay in 2018)
15.	Sector reforms	Sector: education	World Bank	NRA	Increase the proportion of medium taxpayers filling returns on time to 60% and large tax payers filing returns on time to 90% of the total.	Increase the proportion of medium taxpayers filling returns on time to 70% and large tax payers filing returns on time to 90% of the total.	Increase the proportion of small tax payers filling returns on time to 10% medium tax payers filing returns on time to 80% and large tax payers filing returns on time to 95% of the total.
16.			DFID EU	MEST	70% of a random sample of teachers on the payroll should have the correct supporting documentation on their respective files at Teachers Service Commission.	75% of a random sample of teachers on the payroll should have the correct supporting documentation on their respective files at Teachers Service Commission.	90% of a random sample of teachers on the payroll should have the correct supporting documentation on their respective files at Teachers Service Commission.
17.					Teachers Service Commission appointed and takes over maintenance of teachers files.	Teachers Service Commission fully implementing its mandate.	
18.		Sector energy	AfDB	Min. of Energy	Establishment of two bodies (Electricity Generation and Transmission Company and Electricity Distribution and Supply Authority) as successor Companies to NPA by 31 st May 2015. AND Establishment of a board of directors and appointment of each body by 31 st May 2015.	Transfer of assets to the Electricity Generation and Transmission (EGTC), Electricity Distribution and Supply Authority (EDSA) by 31 st May 2016.	
19.	Agenda for Prosperity Results	Establishment and use of a monitoring framework for the Agenda for Prosperity	DFID EU	CPME EPRU DACO in MoFED	Baseline data collectd for the Agenda for the Agenda for Prosperity results framework by December 2014. meeting in 2015.	Annual report on progress against the Agenda for Prosperity results framework presented at one DEPAC	Progress reported against the Agenda for Prosperity results framework at each quarterly DEPAC meeting in 2016.