



## GOVERNMENT OF SIERRA LEONE



***“Addressing the needs of the vulnerable in the context of the multiple crises”***

**A Citizen’s Guide to the National Budget - 2023**

**Ministry of Finance**



*His Excellency  
Brig. Rtd. Dr. Julius Maada Wonie Bio  
President of the Republic of Sierra Leone*

## ACKNOWLEDGMENTS

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## MESSAGE FROM THE MINISTER OF FINANCE

Let me, on behalf of His Excellency, Brig (Rtd) Dr. Julius Maada Bio, thank you for all your sacrifices, courage, perseverance, and trust reposed in the Government over the years. As a country, we have gone through tough times.

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

Therefore, the theme for the 2023 Budget is **“Addressing the needs of the vulnerable in the context of the multiple crises”**. Building on our past and ongoing efforts to mitigate the impact of the crises on the economy and the population at large, this Budget prioritizes policies and programmes that enhance economic resilience and protect the livelihoods of the most vulnerable in our society.

In mitigating the challenges facing the country, Government has been implementing policies, programmes, and projects as articulated in the Medium-Term National Development Plan (MTNDP 2019-2023). In addition to ensuring a stable macro economy, Government will continue to implement ongoing crises mitigating measures.

The Citizen’s Budget (2023) explains Government revenue and expenditure projections and how it intends to accelerate mobilization of the much-needed revenue and to prudently manage overall expenditure over the medium term with the aim of financing the needs of the vulnerable.

I therefore take this opportunity to call upon Citizens to continue to strengthen their participation in the planning and budgeting process, including in the monitoring and implementation of the budget and related programmes going forward.

Thank you all and God bless the Land that we love Sierra Leone.

**Dennis K. Vandi**  
**Minister of Finance**

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## I. INTRODUCTION

The Citizen's Budget 2023 provides a summary guide to the national budget delivered to Parliament by the Minister of Finance for the Fiscal Year 2023. The theme of this year's budget is: "Addressing the needs of the vulnerable in the context of the multiple crises".

It gives simple information on what services the Government plans to deliver, how it will be done, who will do it, how much it will cost, and it helps citizens to monitor and make sure that these services are provided as promised.

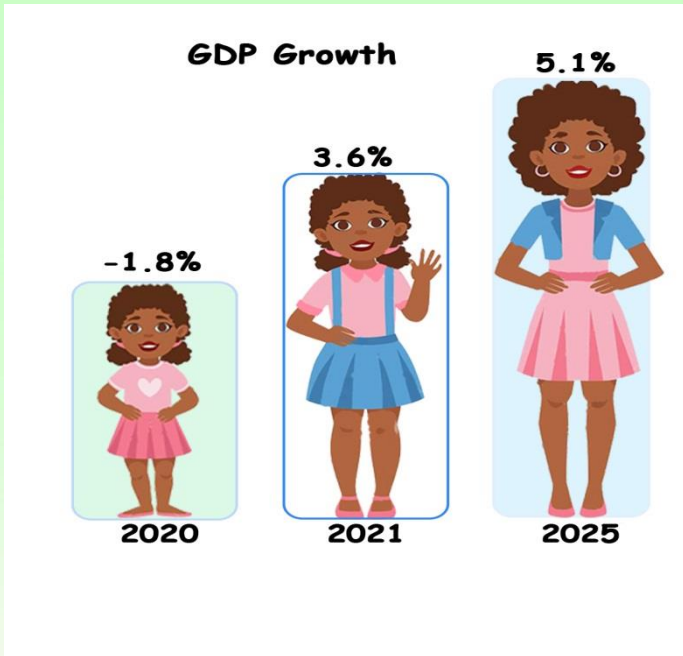
## 2. OBJECTIVE OF THE 2023 BUDGET

Therefore, the 2023 Budget seeks to provide support to:

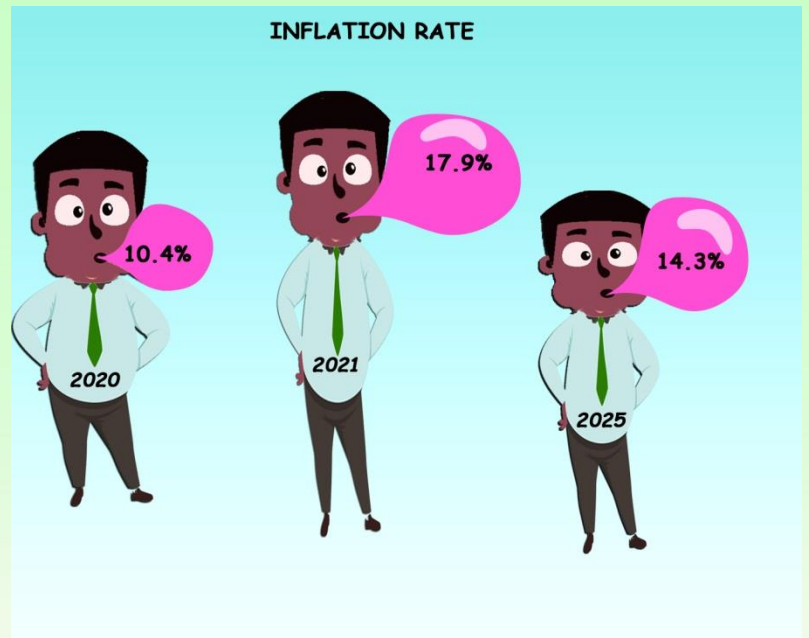
- Intensify local food production and facilitate food importation to address food insecurity, especially for the most vulnerable groups;
- Sustain critical investments in education and health to improve human capital;
- Expand social safety nets to enable vulnerable people to cope with the challenging economic situation;
- Pursue adaptation and mitigation measures in response to climate change risks;
- Promote private sector development for job creation;
- Contain inflation and stabilise the exchange rate to lower the cost of living;
- Strengthen public finances and maintain sustainable debt levels; and
- Improve governance and accountability.

### 3. THE ECONOMY AT A GLANCE

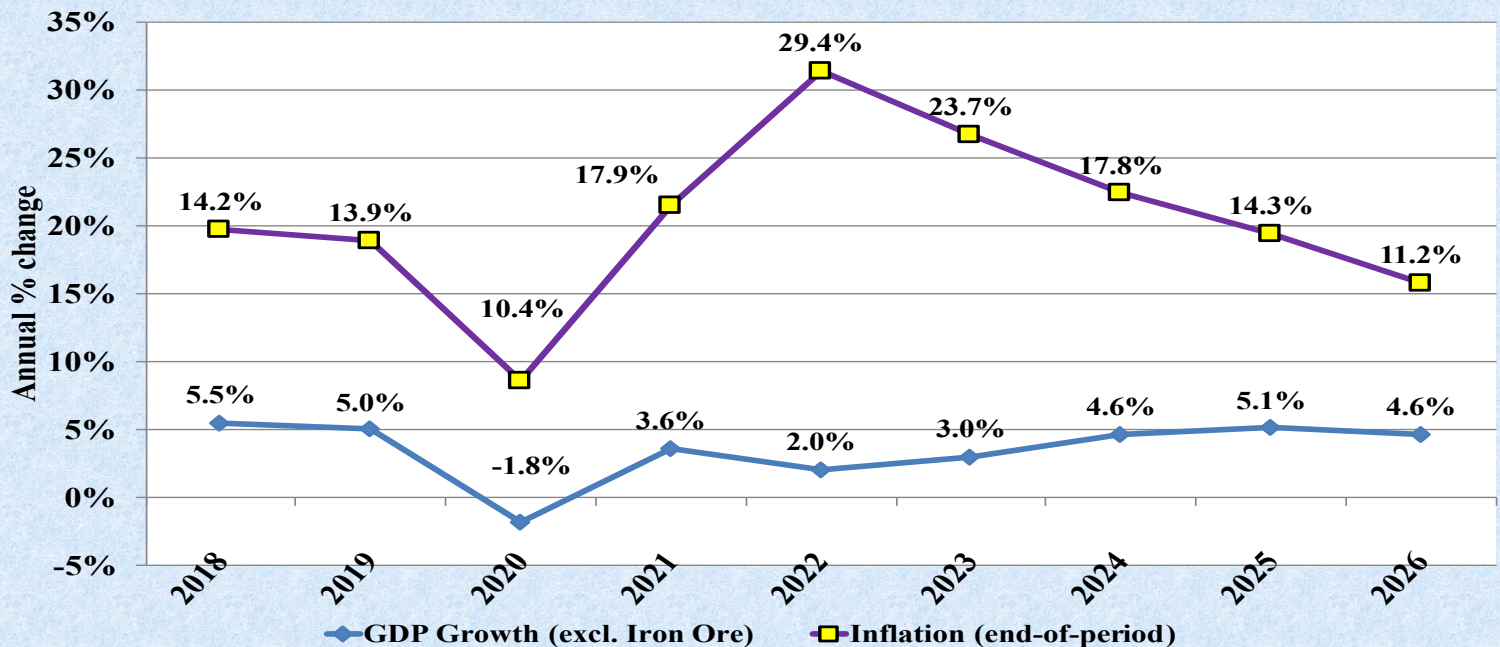
#### GDP Growth (excl. Iron Ore)



#### Inflation Rate (End of Period)



**Real GDP Growth and End-of-Period Inflation  
(Annual Percentage Change)**



The medium-term outlook for the economy is expected to be very challenging in the wake of the overlapping crises (COVID-19 and war in Ukraine), with current projections indicating that real GDP growth will not return to the pre-COVID-19 pandemic levels until 2025.

- The current account deficit, including official grants, is projected to narrow from 10.3 percent of GDP in 2022 to 8.0 percent of GDP in 2023.
- Gross foreign reserves are planned to average 3.3 months of imports in the medium term (2023-2025).

## 4. ONGOING CRISES MITIGATING MEASURES

**Measures taken by Government so far to mitigate the impact of the global financial crises on the population.**

- ☒ maintained zero import duty and GST on imported rice;
- ☒ reduced taxes on certain essential commodities, such as import duty on cement (from 20% to 10%) and iron rods (from 10% to 5%);
- ☒ established several credit facilities through the Bank of Sierra Leone (BSL), including
  - a). a Special Credit Facility with two tranches of US\$50m each during COVID-19 to support importation of essential commodities;
  - b). another Food Facility of US\$50.0 million during the ongoing Ukraine crisis to support the importation of rice, flour and sugar;
  - c). a US\$10.0 million Agricultural Credit Facility to facilitate the importation of agricultural inputs; and
  - d). a US\$36.0 million Reserve Fuel Facility (RFF) for the importation of fuel.
- ☒ provided subsidies to EDSA amounting to NLe508.6 million as at September 2022 to support the purchase of fuel for Karpower and payment for imported power under the CLSG Project; and
- ☒ facilitated the installation of solar mini-grids for ninety-four (94) communities nationwide, improving national access to electricity from 15% to 35% in 2022.

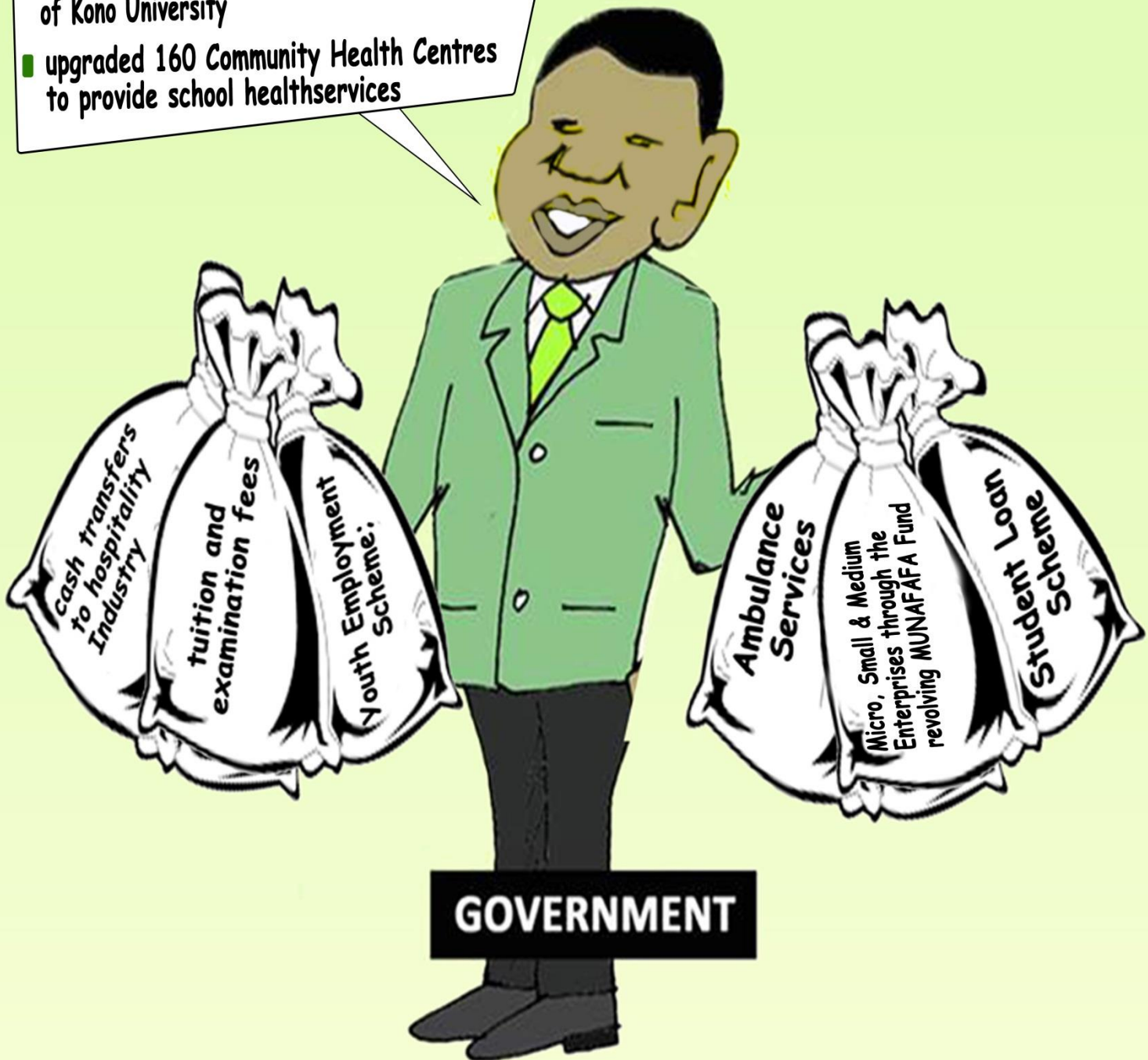
*To avoid the shortage of essential commodities and stabilize prices, I have.....*



## 4. ONGOING CRISES MITIGATING MEASURES

Additional measures targeted at cushioning the impact of the multiple crises on the livelihoods of the people, especially the most vulnerable.

- upgraded two polytechnics to technical universities and commenced the establishment of Kono University
- upgraded 160 Community Health Centres to provide school healthservices

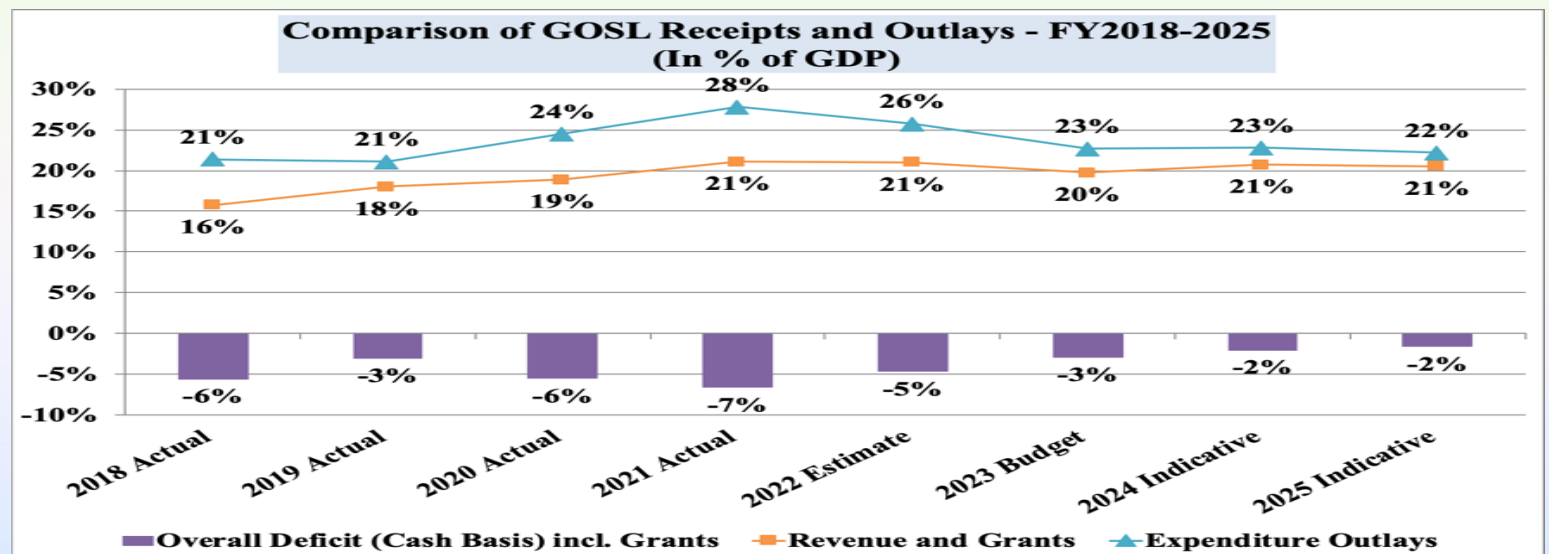
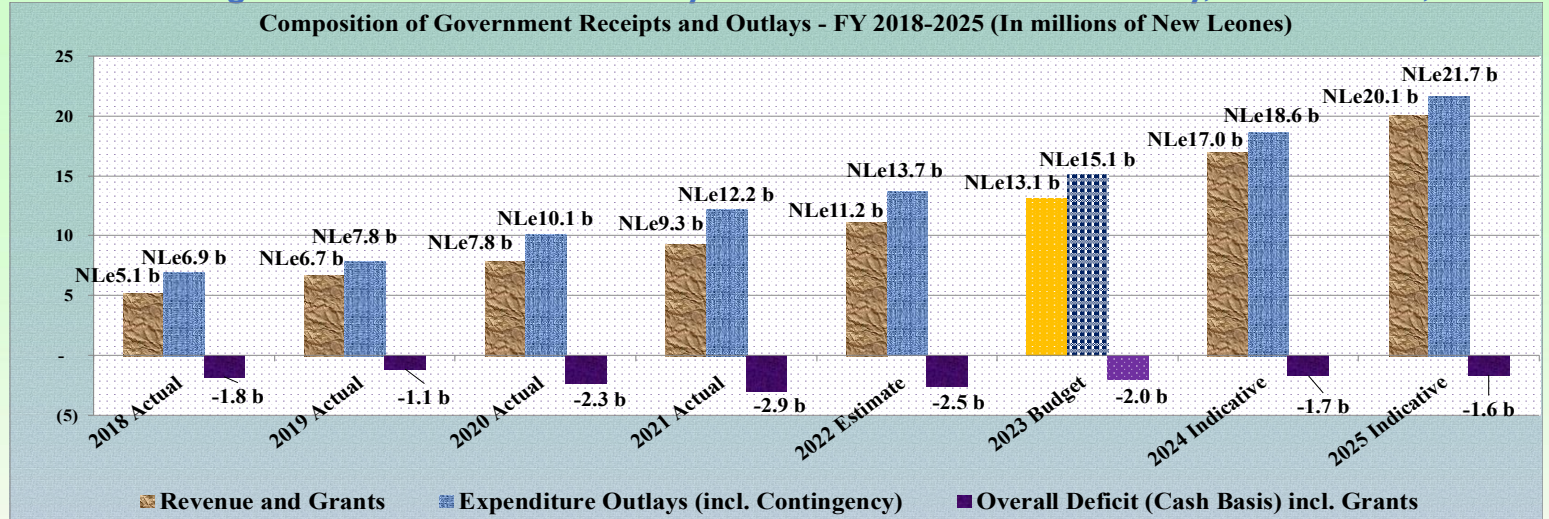


## 5. BUDGET AT A GLANCE

### Budget Overview

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

**Extract of Budget Statement to Parliament by the Minister of Finance on Friday, November 11, 2022**

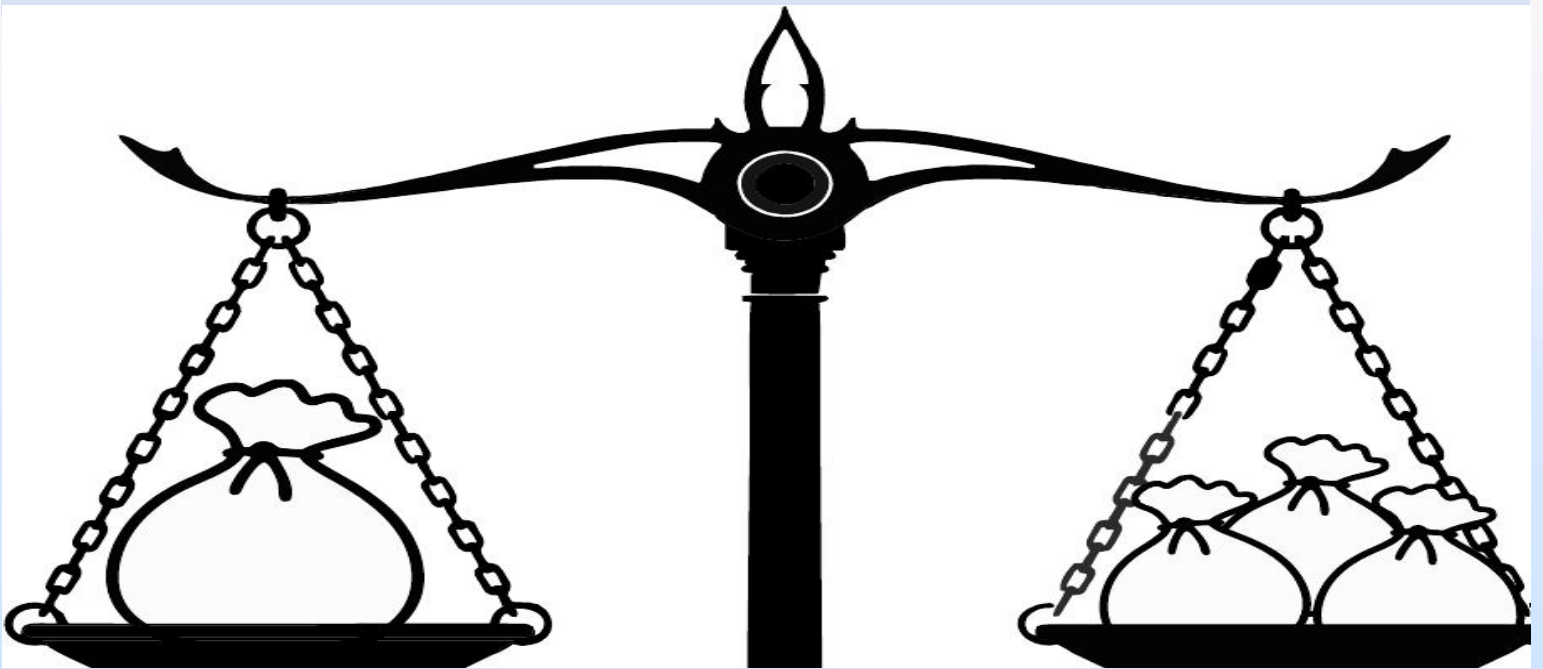


The Figures above show the summary of actual, budget and projections of fiscal receipts and outlays over the eight-year period FY2018–2025.

- Total amount received from domestic revenue and grants in 2022 is estimated to be NLe 11.2 billion (New Leones) or 21% of GDP. It was NLe 9.3 billion or 21% of GDP in 2021.
- Total amount spent in 2022 (including contingency expenditure) is estimated to be NLe 13.7 billion or 26% of GDP, whereas it was NLe 12.2 billion or 28% of GDP in 2021.
- Total amount expected to be received in 2023 from domestic revenue and grants is projected at NLe 13.1 billion (20% of GDP)
- Total amount expected to be spent (including contingency expenditure) is expected to be NLe 15.1 billion (23% of GDP), resulting in a projected budget deficit of NLe 2.0 billion or 3% of GDP. Budget deficit is expected to drop to 2% in the outer fiscal years of 2024 and 2025.

## 6. 2023 BUDGET DEFICIT - EXPENDITURE VERSUS REVENUE (BALANCING THE BOOK)

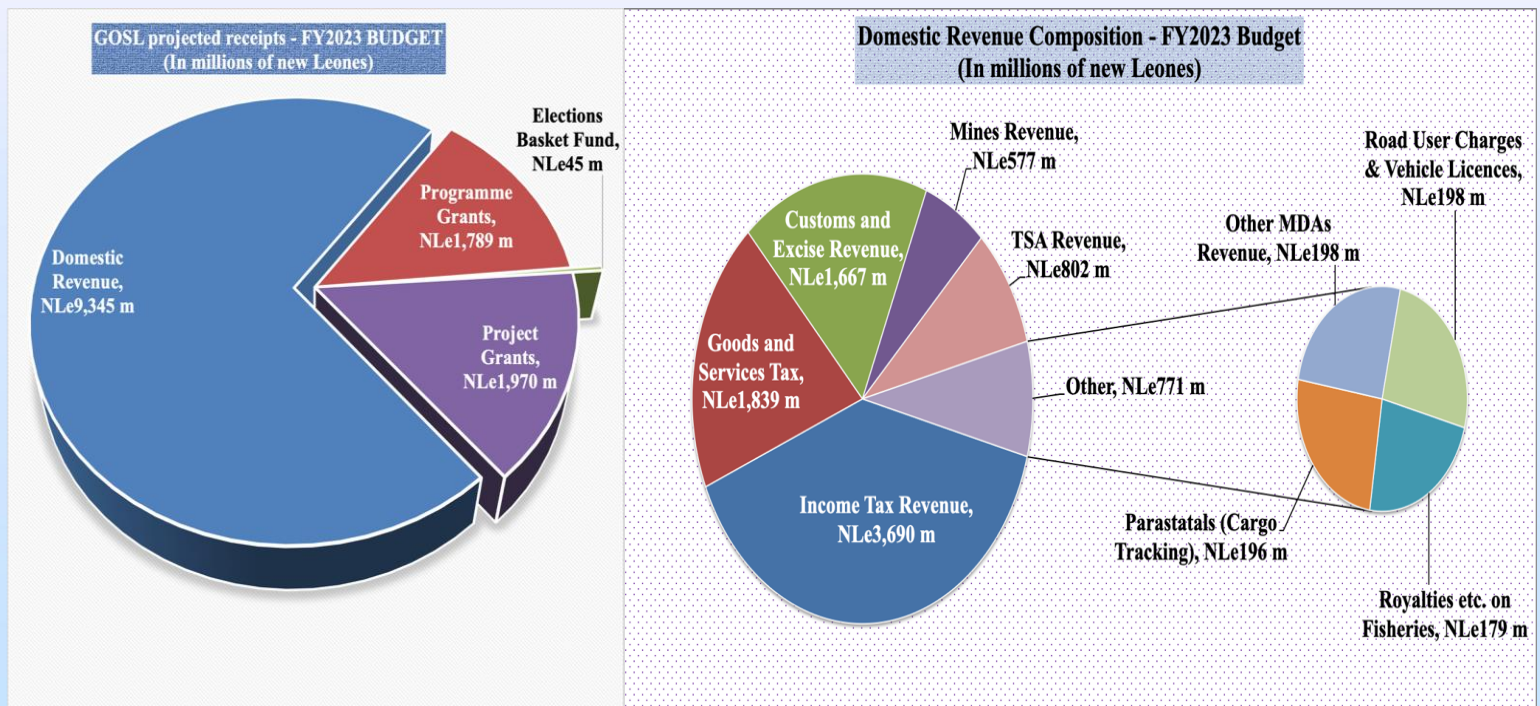
- The overall budget deficit excluding grant is NLe 5.75 billion
- The overall budget deficit including grant is NLe 1.96 billion
- **Foreign Financing - NLe (0.41) billion**
  - Project loans - **NLe 1.02 billion**
  - Programme loans - **Nil**
  - External Debt Amortisation - **NLe (1.43) billion**
- **Domestic Financing - NLe 1.70 billion**
  - Central bank – **NLe 0.94 billion**
  - Commercial banks – **NLe 0.45 billion**
  - Non-bank – **NLe 0.31 billion**
- **Privatization and other Receipts - NLe 0.86 billion**
- **Uncrystallized Arrears Paydown - NLe (0.19) billion**



**The 2023 Budget has NO  
Financing Gap**

## 7. WHERE IS THE MONEY COMING FROM AND HOW MUCH?

Domestic Revenue	Amount NLe (Million)	% of total receipt	% of GDP
Income Tax Revenue	3,690	28%	5.5%
Goods and Services Tax	1,839	14%	2.8%
Customs and Excise	1,667	13%	2.5%
Mines Revenue	577	4%	0.9%
Royalties etc. on Fisheries	179	1%	0.3%
Parastatals Revenue (Cargo Tracking)	196	1%	0.3%
Other MDAs Revenue	198	2%	0.3%
Timber Revenue	-	0%	0.0%
TSA Revenue	802	6%	1.2%
Road User Charges & Vehicle Licences	198	2%	0.3%
<b>Total Domestic Revenue</b>	<b>9,345</b>	<b>71%</b>	<b>14.0%</b>
<b>Grants</b>			
Programme Grants	1,834	14%	2.7%
Project Grants	1,970	15%	3.0%
<b>Total Grants</b>	<b>3,804</b>	<b>29%</b>	<b>5.6%</b>
<b>Total Receipts</b>	<b>13,150</b>	<b>100%</b>	<b>19.7%</b>



## 8. KEY REVENUE MOBILIZATION MEASURES

**No new taxes introduced - all current rates of taxation remain unchanged in 2023.**

**Efforts to raise revenues will focus mainly on strengthening tax compliance and broadening the tax base.**

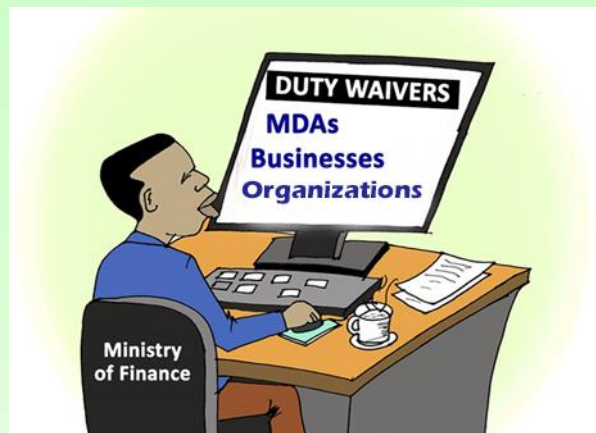
### Tax Policies

Government will escalate the Duty Waiver Policy approved by Cabinet in March 2022 to become a law

**Government will also:**

➤ Review the Excise Tax Act of 1982 to enable the conversion of ad valorem excise taxes, on alcohol, tobacco, vehicles, sugar-sweetened beverages, plastics and others to a specific rate to internalise external costs, reduce harmful behaviour, and provide a stable source of revenue;

➤ Broaden the base of the Goods and Services Tax (GST) as about 60 percent of its base is exempt and areas such as digital services and insurance are not subject to GST.



Government will strengthen the legislative framework around forest protection and related environmental issues to enable the possibility of leveraging climate finance from our forests, including carbon credits, REDD+ payments, and grants for forest conservation or reforestation.



**Government will implement the provisions defined in the amended Extractive Industry Revenue Act to maximise revenues from the extractive sector and ensure that Government does not get into the legacy of individual contracts containing special and overgenerous fiscal terms outside of the general tax law.**

## 8. KEY REVENUE MOBILIZATION MEASURES

Fully rolling out the Integrated Tax Administration System (ITAS) to include management modules such as data management, audit, tax exemption and taxpayer management.



### Tax Administration

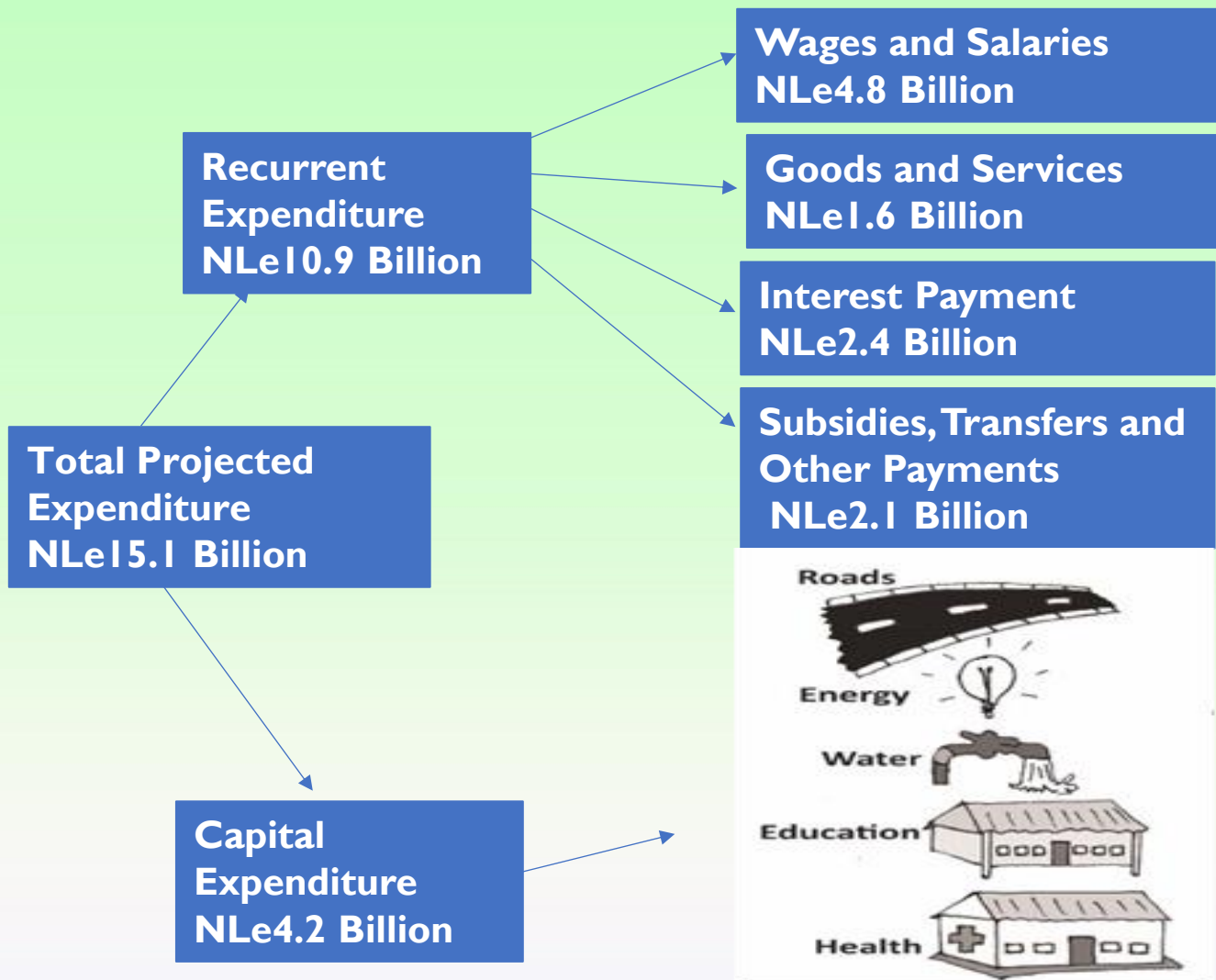
Specific tax administrative actions will include:

- extending the Block Registration System to the regional cities to capture more businesses in the national tax register;
- integrating NRA systems, especially the ITAS, with other information management systems at the BSL, AGD, NCRA and NASSIT;
- developing and rolling out a mobile payment app for paying non-tax revenues such as fines, fees and levies and integrating the app with ITAS and ASYCUDA for collecting revenue from small and medium taxpayers.

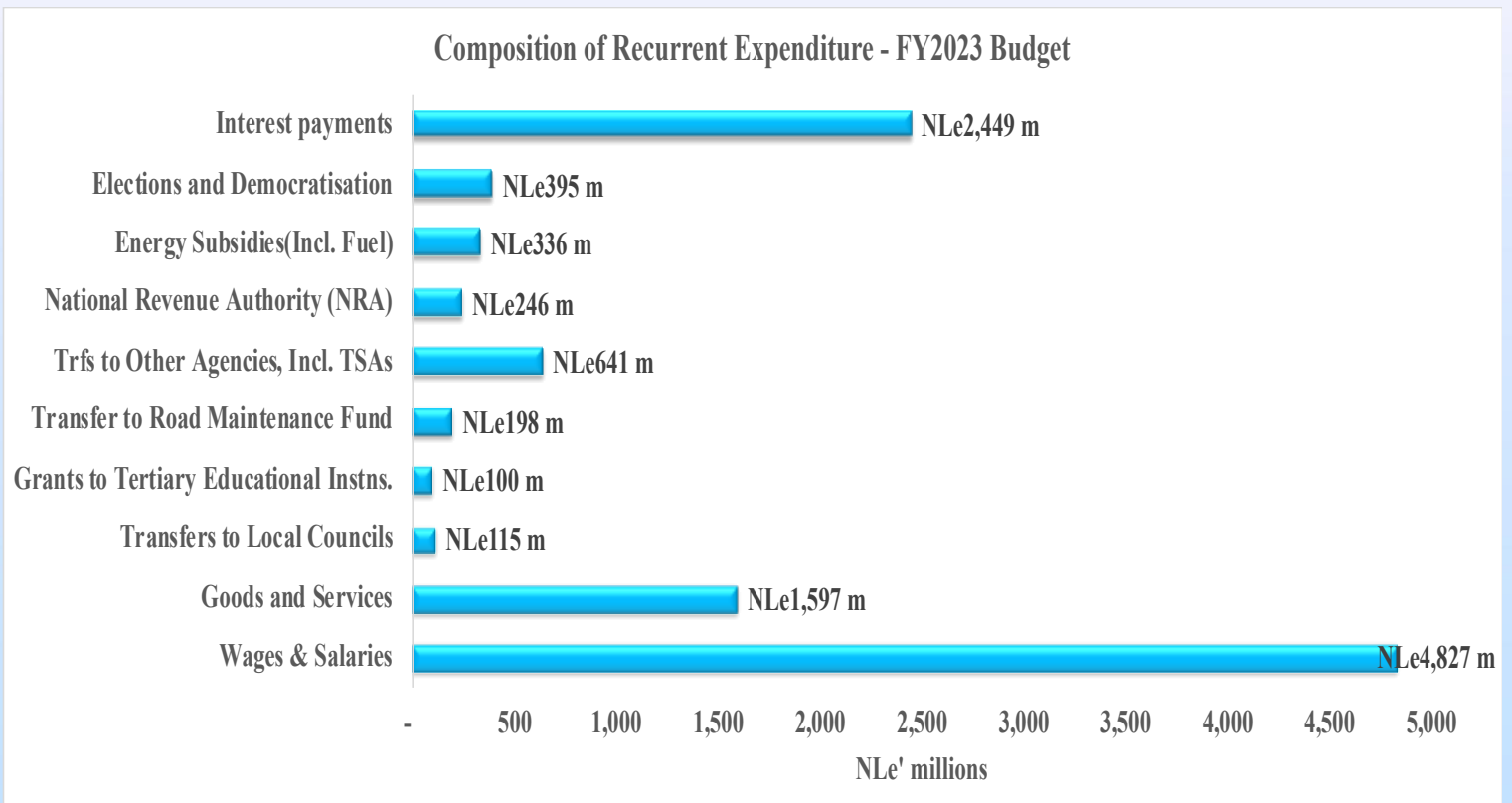
Government is developing a Medium- Term Revenue Strategy (MTRS) that will set the pace for policy, legislative and administrative actions to enhance domestic revenue mobilization in the medium-term and put the country's budget on a sustainable path.

The paramount objective is to increase domestic revenue to 20 percent of GDP by 2027.

## 9. WHERE IS THE MONEY GOING?



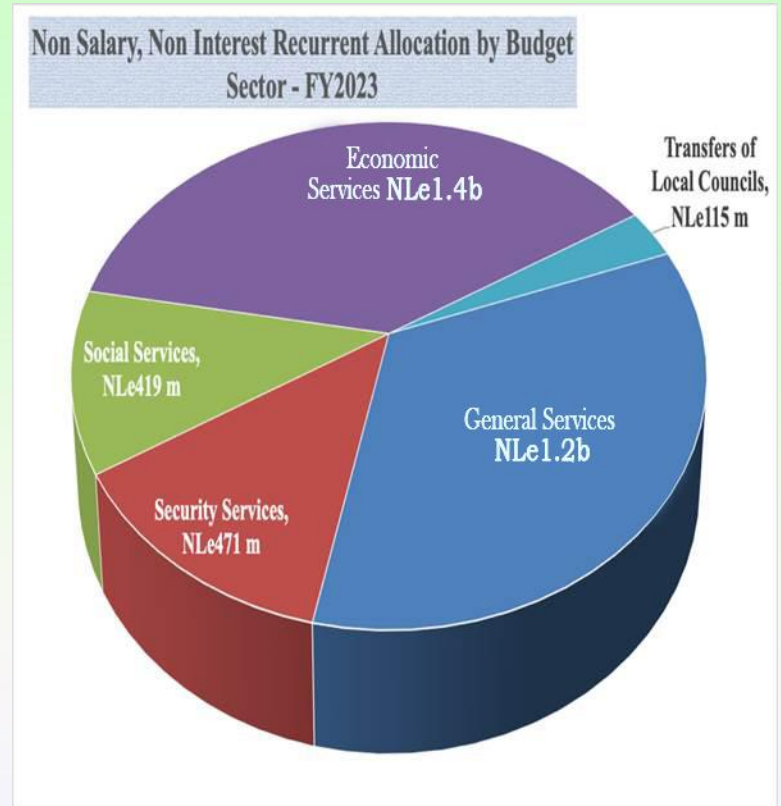
### Recurrent Expenditure



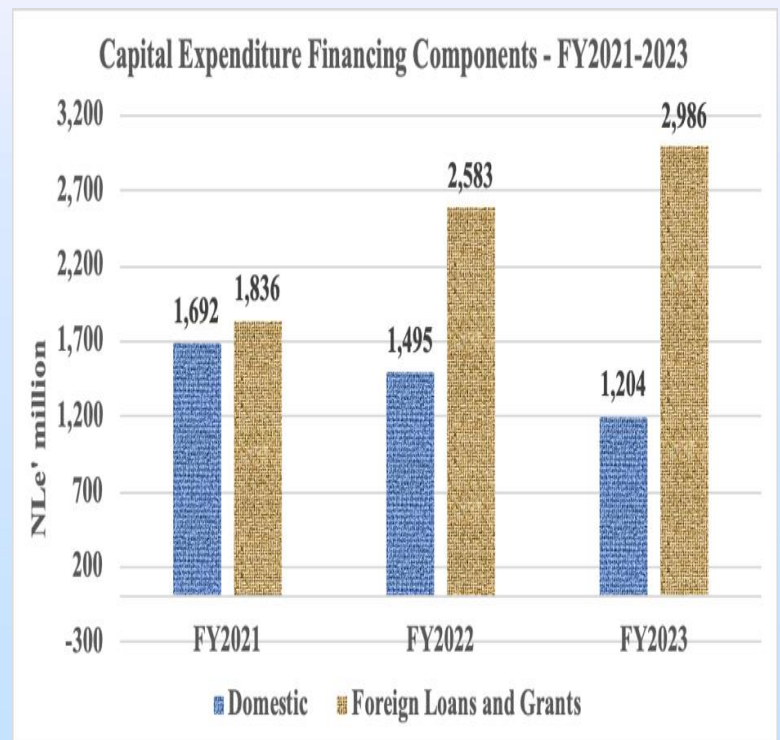
## 9. WHERE IS THE MONEY GOING? (CONTINUED)

FY2023 Budget for **non-salary, non-interest recurrent expenditure** (including Contingency Expenditure) totaling NLe 3.6 billion is categorized under five budget sectors, as presented in the Chart below, comprising:

- a. **General Services** (NLe 1.2 billion or 34% of total non-salary, non-interest recurrent expenditure);
- b. **Security Services** (NLe 471.4 million or 13% of non-salary, non-interest recurrent expenditure);
- c. **Social Sector** (NLe 419.1 million or 12% of non-salary, non-interest recurrent expenditure);
- d. **Economic Sector** (NLe 1.4 billion or 38% of non-salary, non-interest recurrent expenditure); and
- e. **Transfers to Local Councils** (NLe 115.3 million or 3% of non-salary, non-interest recurrent expenditure)



**Capital Expenditure - Capital expenditure for FY2023 is projected at NLe 4.2 billion** (6.3% of GDP), made up of foreign loans and grants (NLe 3.0 Billion or 4.5% of GDP) and domestic capital expenditure (NLe 1.2 billion or 1.8% of GDP).



# 10. EXPENDITURE MANAGEMENT

## Managing the Government Wage Bill

Government's objective in the medium term is to attain a sustainable wage bill level of 6% of GDP.

Government will:

- i. develop a Medium-term Wage Bill Management Strategy, introducing reforms to strengthen payroll controls and management;
- ii. continue to pursue the establishment of the Wages and Compensation Commission to ensure fairness, equity and transparency in the determination of public sector wages;
- iii. conduct a biometric verification exercise for teachers and health workers;
- iv. institute workforce planning for all payroll categories to improve controls relating to recruitments and salary adjustments

## Improving Budget Planning and Execution

Strengthening public expenditure management to create the fiscal space for spending on priority areas.

This involves

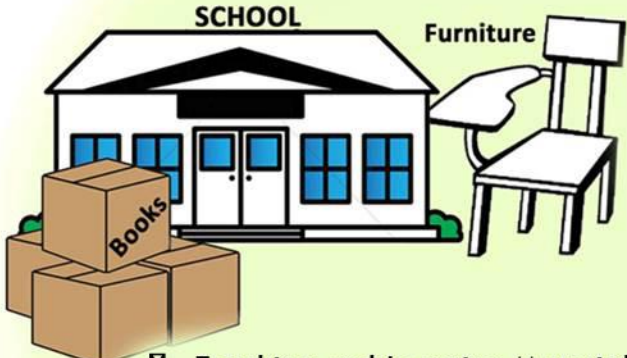
- a) improving budget planning and execution for non-salary recurrent expenditures,
- b) rationalising the payroll and
- c) improving the management of domestic capital expenditures

## Improving Financial Governance



# 1.1. SELECTED GOVERNMENT ACTIVITIES AND PROGRAMMES

## Improving Education - Free Quality School Education Programme



**SCHOOL**

Furniture

Books

Education wins again in 2023

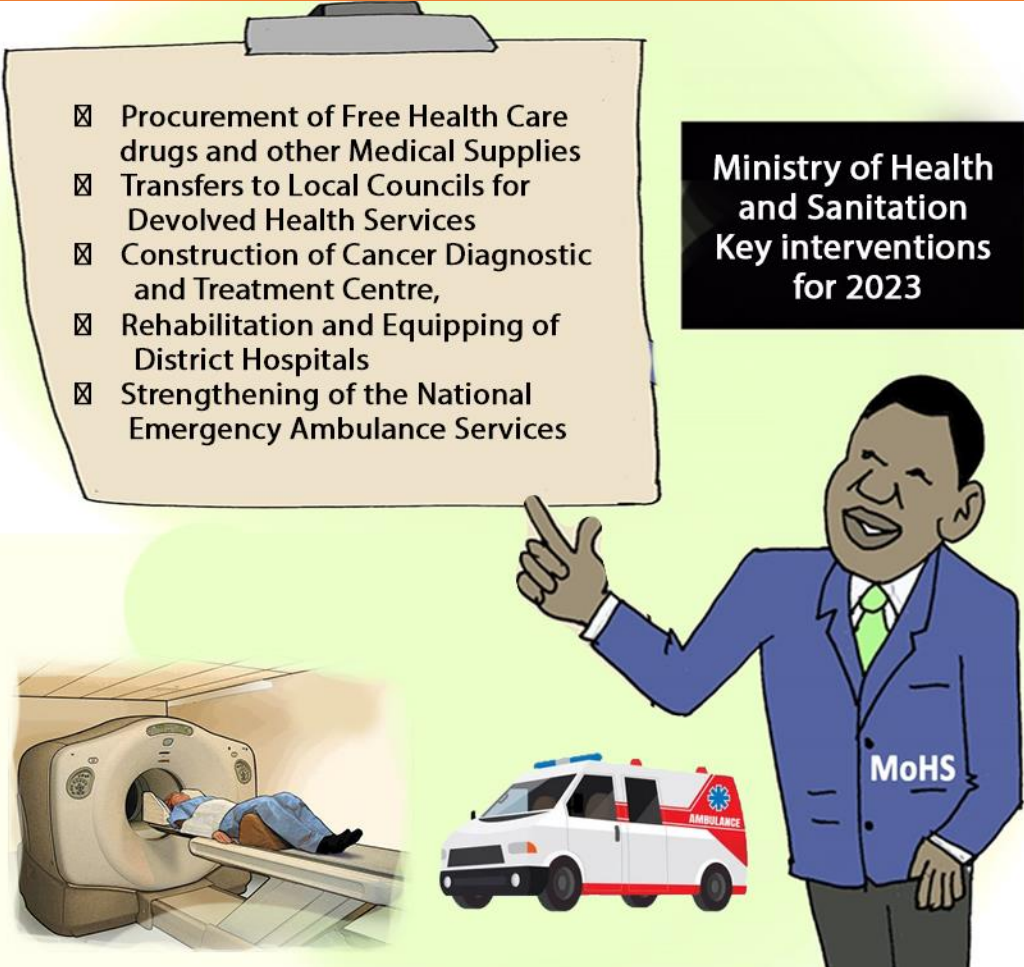
- ☒ Teaching and Learning Materials,
- ☒ School Fees Subsidies,
- ☒ School Feeding Programme,
- ☒ Rehabilitation of Boarding Facilities
- ☒ Transfers to Local Councils for NPSE and BECE Examination Fees
- ☒ Clearance of Grant-In-Aid Arrears to Tertiary Education Institutions
- ☒ Transfers to Local Councils for Devolved Education Services

**GOVERNMENT**

Total amount of NLe2.13b (or 22 percent of total discretionary expenditure) allocated to the Education Sector.

Teachers' payroll budget increased from NLe 728.5m in 2022 to NLe887.7m for 37,700 teachers in 2023

## Improving the Quality of Health and Sanitation



- ☒ Procurement of Free Health Care drugs and other Medical Supplies
- ☒ Transfers to Local Councils for Devolved Health Services
- ☒ Construction of Cancer Diagnostic and Treatment Centre,
- ☒ Rehabilitation and Equipping of District Hospitals
- ☒ Strengthening of the National Emergency Ambulance Services

**Ministry of Health and Sanitation**  
Key interventions for 2023

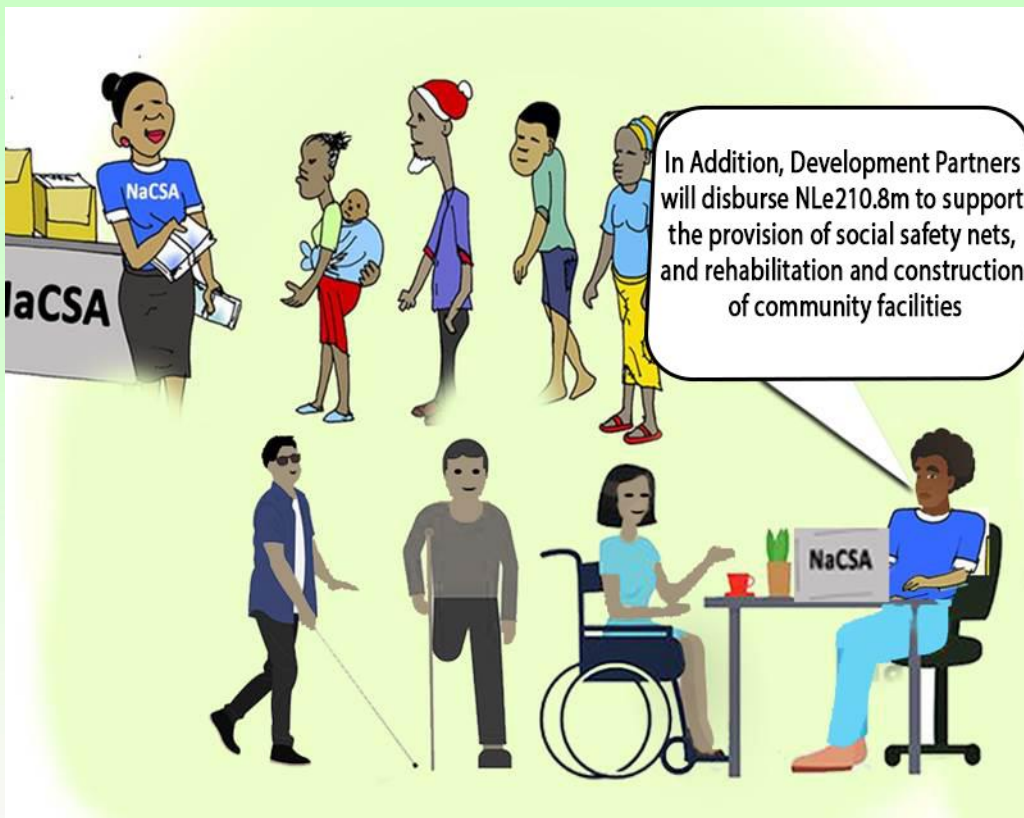
**MoHS**

A total of NLe 938.7m (or 10 percent of total discretionary expenditure) was allocated to the Health Sector.

The payroll budget for health is set at NLe618.4m in 2023

# 11. SELECTED GOVERNMENT ACTIVITIES AND PROGRAMMES (CONTINUED)

## Enhancing Social Protection



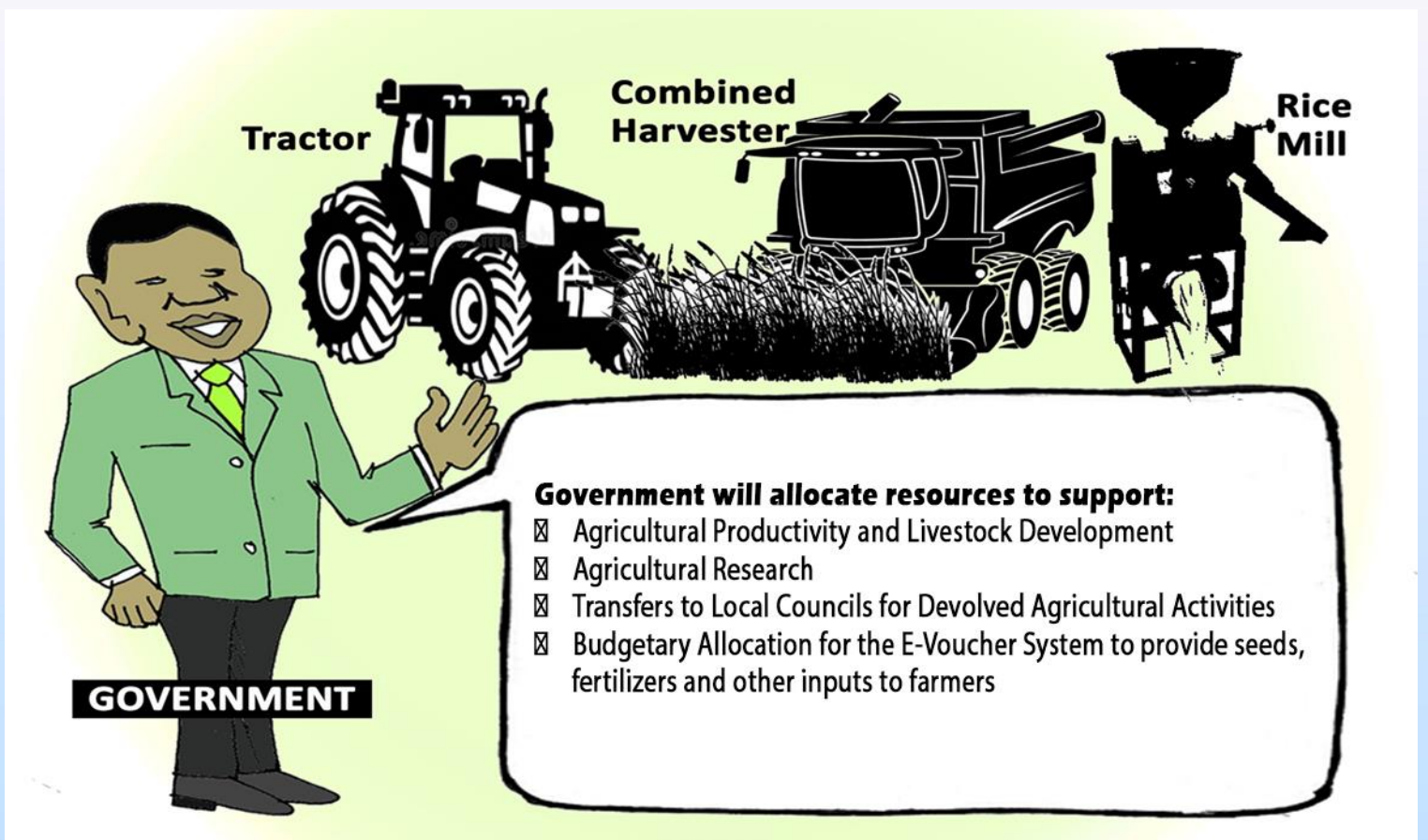
In Addition, Development Partners will disburse NLe210.8m to support the provision of social safety nets, and rehabilitation and construction of community facilities

Government, through the National Commission for Social Action (NaCSA) and with support from Development Partners (DPs), will implement various social protection programmes through provision of social safety nets, and rehabilitation and construction of community facilities.

Also, the Ministry of Social Welfare is also allocated NLe28.5 million for delivery of social welfare services.

Transfer of NLe4 million to local councils for welfare services delivery

## Improving Food Production



Tractor

Combined Harvester

Rice Mill

**GOVERNMENT**

**Government will allocate resources to support:**

- ☒ Agricultural Productivity and Livestock Development
- ☒ Agricultural Research
- ☒ Transfers to Local Councils for Devolved Agricultural Activities
- ☒ Budgetary Allocation for the E-Voucher System to provide seeds, fertilizers and other inputs to farmers

# II. SELECTED GOVERNMENT ACTIVITIES AND PROGRAMMES (CONTINUED)

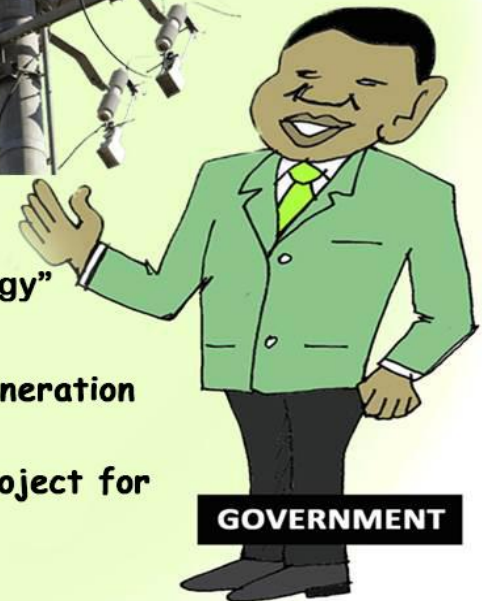
## Improving the Energy Sector



**Thermal Plants**

**“Government is committed to provide sustainable energy”  
Here is what we will do:**

- ☒ Subsidies to EDSA to cover costs of electricity generation
- ☒ Electrification of seven (7) districts towns
- ☒ Counterpart funding to the Rural Electrification Project for communities along the CSLG line
- ☒ Expand on Solar Mini-grids to rural communities



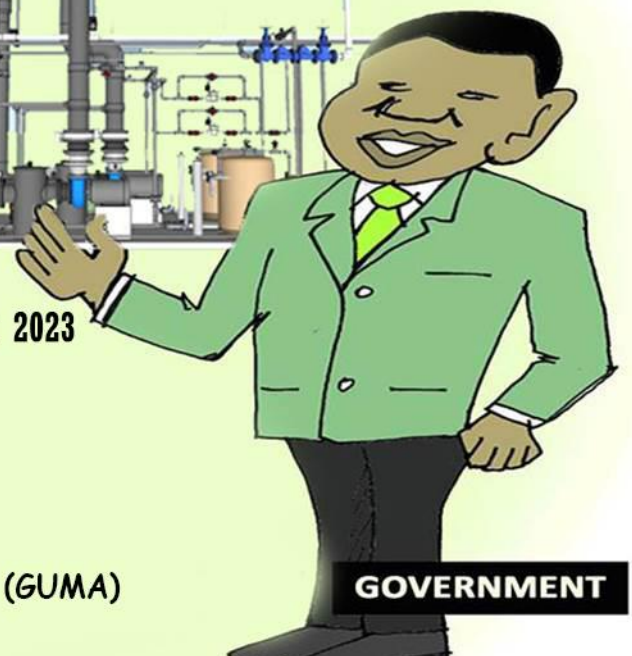
**GOVERNMENT**

## Improving the Water Sector



**Government will spend NLe135.1m on water sector in 2023**

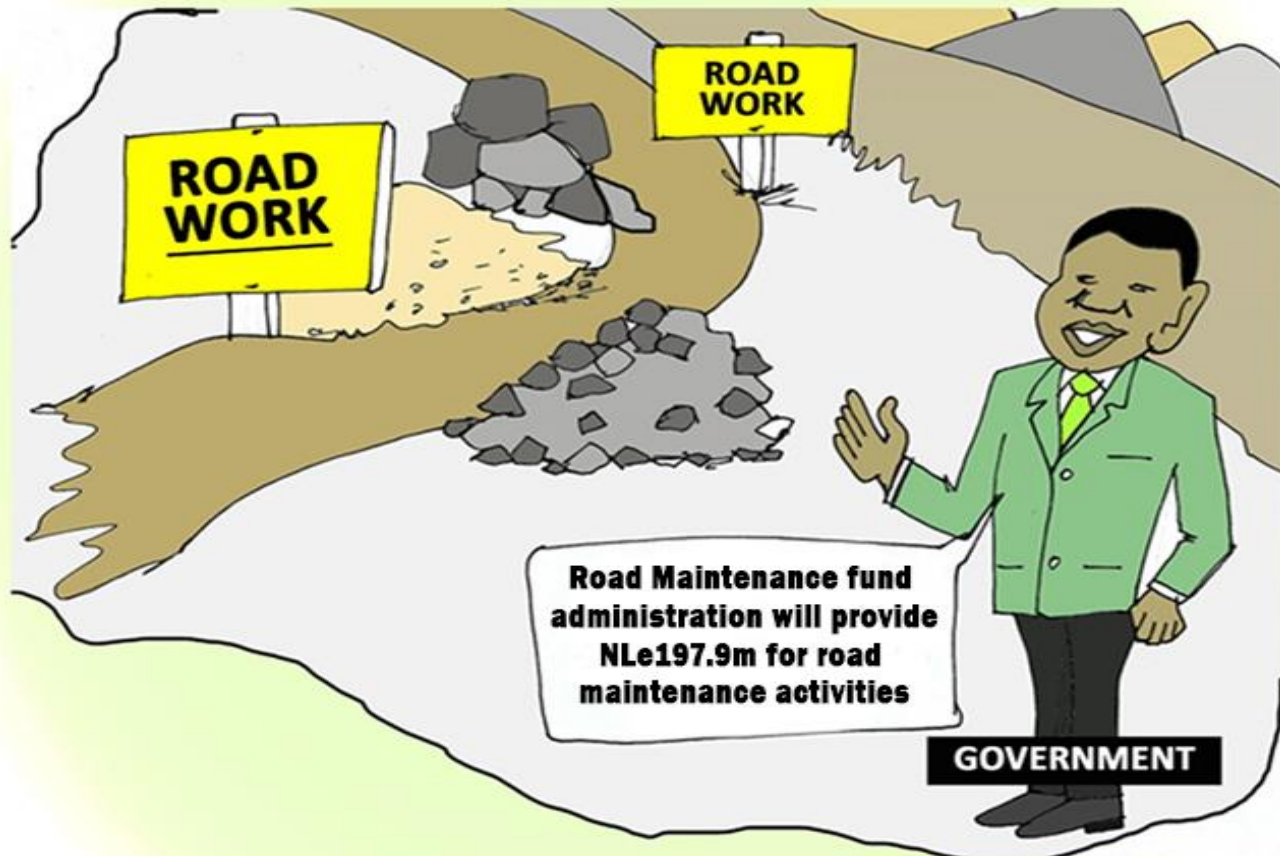
- ▢ Lungi Water Supply Project
- ▢ Completion of Construction of Water Supply Facilities in 6 District Capitals
- ▢ Construction of 45 Industrial Boreholes (Urban Water Supply)
- ▢ Allocation to the Guma Valley Water Company (GUMA) for the Emergency Water Supply Project.



**GOVERNMENT**

# II. SELECTED GOVERNMENT ACTIVITIES AND PROGRAMMES (CONTINUED)

## Road Construction and Rehabilitation



- Sierra Leone Road Authority (SLRA) has been allocated NLe 79.0m for spot improvement and re-gravelling of trunk and other roads
- Development Partners will give NLe 162.3m for ongoing roads projects:
  - Bandajuma-Pujehun Road
  - Lumley-Tokeh Road
  - Magbele, Mabang and Kpangbama bridges

## 12. 2023 TRANSFERS TO LOCAL COUNCILS

FY2023 TRANSFERS TO LOCAL COUNCILS																					
In thousands of Leones																					
No	Grant Type	FY2023 Budget	Local Council	Education	Library	Agriculture	Environ't	Primary Health	Secondary Health	Cash to PHU Facilities	Total Health	Rural Water	Soc Welfare	Youths Sports	Gender	Fire	Marine Resources	Unconditional Block Grant	Support to Ward Committees	Council Total	
	Transfers to Local Councils	115,252																		115,252	
	Direct Transfers	107,856	Direct Transfers to Local Councils	11,570	2,100	11,120	4,000	18,254	18,810	4,122	41,186	9,780	4,000	2,500	2,500	1,750	1,750	8,800	2,800	107,856	
1	Administrative Grant	2,800	Bo District	587	-	704	104	894	-	354	1,248	608	167	113	113	201	94	297	157	4,394	
	Support to Ward Committees	2,800	Bo City	406	199	225	40	756	-	89	845	-	125	72	72	153	50	339	100	2,627	
2	Block Education Grant	11,570	Bombali District	539	-	580	46	638	-	220	858	575	176	98	98	153	78	405	132	3,738	
	of which: Administration,	5,169	Maketi City	269	171	166	42	625	-	18	643	-	127	63	63	88	42	288	19	1,980	
	Education Development Grant	5,153	Bonthe District	358	34	511	85	584	-	252	836	414	78	72	72	120	52	201	113	3,466	
	Science Equipment	1,248	Bonthe Municipal	118	55	238	39	223	642	6	872	-	49	26	26	35	18	95	19	1,675	
3	Library Board Grant	2,100	Freetown	1,192	321	139	76	2,185	3,477	208	5,870	-	494	355	355	591	221	71	1,722	11,709	
4	Unconditional Block Grant	8,800	ofw : Lunley Hospital						1,561		1,561										
	of which: Solid Waste Management	6,300	Rent for Lunley Hosp						800		800										
	Other Recurrent Administrative Expenses	2,500	King Haroun rd						1,117		1,117										
5	Fire Prevention	1,750	Kailahun District	705	156	855	487	1,102	2,127	278	3,507	640	274	172	172	266	122	522	188	8,067	
6	Youth Affairs	2,500	Kambia District	580	73	959	165	873	1,366	203	2,442	557	137	101	101	161	81	346	144	5,981	
7	Sports	2,500	Kenema District	612	-	494	387	968	-	364	1,332	625	178	116	116	185	93	341	157	4,636	
8	Environment & Forestry	4,000	Kenema City	421	268	180	75	636	-	47	683	-	139	79	79	151	55	375	113	2,620	
9	Fisheries and Marine Resources	1,750	Komandugu District	379	89	650	237	613	1,748	131	2,492	600	114	81	81	122	59	259	113	5,275	
10	Social Welfare	4,000	Kono District	633	-	552	205	774	-	288	1,062	724	174	127	127	180	88	263	151	4,288	
11	Gender and Children's Affairs	4,000	Koitu New Sembahun	371	76	204	75	453	3,252	11	3,716	-	126	61	61	92	40	284	19	5,125	
12	Health Care Services	41,186	Moyamba District	537	79	906	151	1,010	1,302	313	2,625	603	191	90	90	144	78	190	258	6,079	
	a) Primary Health Care services (PHC)	22,376	Port Loko District	771	66	852	698	1,109	1,581	311	3,001	1,384	255	142	142	224	112	200	468	8,471	
	b) Secondary Health Services ( District Hospitals)	18,810	Pujehun District	457	72	576	137	954	1,544	271	2,749	622	168	122	122	180	83	464	269	6,167	
13	Agriculture and Food Security	11,120	Tonkolili District	796	110	784	165	1,162	1,771	286	3,219	831	413	165	165	242	125	-	480	182	7,676
14	Rural Water Services	9,780	Western Area Rural District	841	116	250	147	1,127	-	155	1,282	238	252	233	233	398	102	89	993	5,344	
15	General Monthly Cleaning Day	537	Port Loko City Council	171	106	160	40	339	-	3	342	-	160	35	35	56	24	147	19	1,295	
16	School Bus Expenses	6,859	Karene District Council	469	55	775	191	667	-	178	845	768	139	96	96	147	72	-	242	4,026	
			Falaba District Council	358	55	360	408	580	-	136	716	591	82	79	79	110	59	-	206	3,218	
			Others- Direct Transfer																	7,396	
			National Cleaning Exercise																	537	
			School Bus Expenses																	6,859	

## 13. LOCAL COUNCILS OWN-SOURCE REVENUES - 2023

### PROJECTED OWN SOURCE REVENUES OF LOCAL COUNCILS FOR FY 2023

In thousands of Leones

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

## 14. RISK TO THE 2023 BUDGET

- **Prolonged COVID-19 pandemic**
- **Rise in international fuel and food prices**
- **Fall in prices of iron ore**
- **Natural disaster**
- **Non implementation of triggers and or reforms agreed with development partners**

## 15. GLOSSARY OF TERMS AND ACRONYMS

**Budget Deficit:** This is the difference between government revenues and its expenditures

**Capital Expenditure:** This is expenditure on development projects such as construction of infrastructures (e.g. roads, airport etc.), supporting industry, building schools and hospitals, electricity and water supply, and agricultural projects. Such expenditure will result in improved service delivery and promote social and economic development.

**Domestic Revenue:** Revenue that is collected within the borders of Sierra Leone. It includes: corporate tax, personal income tax, taxes on goods and services, taxes on international trade and royalties paid by mining companies.

**Fiscal Policy:** This involves the government changing tax rates and levels of government spending to influence aggregate demand in the economy

**Grants:** These are monies provided by our development partners to facilitate specific development of the country.

**Gross Domestic Product (GDP):** A monetary measure of all final goods and services produced in Sierra Leone over a period of time usually one year.

**Inflation:** A persistent rise in the general price level of goods and services.

**Public Financial Management Act:** An Act to secure transparency and accountability in the appropriation, control and management of public finances.

**Recurrent Expenditure:** This is the total money used by the Government on its recurrent operational expenses. It consists of expenditure on purchases of goods and services (like hospitals, school equipment, fuel and rent.); salaries and wages for civil servants etc.

**Resilience:** The capacity to recover quickly from difficulties; toughness

**Subsidies:** A sum of money granted by the state or a public body to help an industry or business keep the price of a commodity or service low.

**Total Revenues and grant:** These are revenues (monies) that sum up both domestic revenues and grants/loans

**Treasury Single Account (TSA):** This is a set of unified and linked accounts through which the Government tracks all revenues and payments to give a consolidated view of Government cash position. TSA, will facilitate better fiscal coordination and reconciliation of fiscal information

**Fiscal consolidation:** refers to the policies undertaken by Government to reduce their deficits and accumulation of debt stock.

**AGD – Accountant General’s Department**

**BSL – Bank of Sierra Leone**

**CLSG - Côte d'Ivoire, Liberia, Sierra Leone and Guinea Electricity Networks Interconnection Project**

**EDSA - Electricity Distribution and Supply Authority**

**FY– Fiscal Year**

**GST – Goods and Services Tax**

**IMF – International Monetary Fund**

**MDAs – Ministries Departments and Agencies**

**MoF – Ministry of Finance**

**NASSIT – National Social Security and Insurance Trust**

**NCRA - National Civil Registration Authority**

