



GOVERNMENT OF SIERRA LEONE

GOVERNMENT BUDGET

AND

STATEMENT OF ECONOMIC AND FINANCIAL POLICIES

For the Financial Year 2025

Theme: Improving the Well-Being and Quality of Life of Sierra Leoneans

Delivered by

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TABLE OF CONTENTS

ACRONYMS AND ABBREVIATIONS	iii
I. INTRODUCTION	1
II. OBJECTIVES OF THE 2025 BUDGET	3
III. MACROECONOMIC DEVELOPMENTS AND BUDGETARY PERFORMANCE IN 2024 AND MEDIUM-TERM PROSPECTS AND RISKS	4
Macroeconomic Developments in 2024.....	4
Budgetary Performance in 2024	6
Medium-Term Economic Prospects and Risks.....	6
IV. STRATEGIES FOR ACHIEVING THE OBJECTIVES OF THE 2025 BUDGET.....	7
A. Reducing Inflation and Rebuilding Foreign Exchange Buffers.....	7
B. Managing Public Finances to Create Fiscal Space.....	8
Domestic Revenue Mobilisation Measures.....	8
Innovative Financing: State Participation in the Mining Sector.....	10
Revenue Mobilisation at the Local level	11
Expenditure Management Measures	11
Managing the Government Wage Bill	11
Improving Budget Planning and Execution	12
Ministerial Directive on Expenditure Control	13
Strengthening Cash Management	13
Improving the Management of the Capital Budget	14
Improving Public Procurement	15
Reducing Energy Subsidies	15
Maintaining the Sustainability of Public Debt	16
C. Boosting Agricultural Production and Productivity to Achieve Food Self-Sufficiency	17
D. Sustaining Investments in Human Capital	19
Primary and Secondary Education	19
Technical and Higher Education	20
Improving Health Care	20
E. Expanding Social Safety Nets to Protect the Poor and Vulnerable	22
F. Investing in Infrastructure, Technology and Innovation	23
G. Creating Employment Opportunities for the Youth	26
Improving the Business Environment	26
Supporting Small and Medium Enterprises (SMEs) for Employment Creation	27
Supporting Youth Employment	28
H. Mitigating and Adapting to Climate Change	29
I. Improving the Efficiency of Public Administration	30
J. Promoting Gender Equality	30

V. THE FISCAL YEAR (FY) 2025 BUDGET	31
(a) Domestic Revenues and Grants	31
(b) Expenditure Priorities and Budget Allocations	32
Wages and Salaries	32
Debt Service Payments	33
Non-Interest Recurrent and Capital Expenditures	34
Feed Salone: Improving Agricultural Productivity for Food Security	34
(a) Agriculture and Food Security	34
(b) Fisheries and Marine Resources	34
Human Capital Development	35
(a) Education	35
(b) Health	36
(c) Social Protection	36
Infrastructure and Technology	37
(a) Roads	37
(b) Energy	38
(c) Water Supply	38
(d) Communication, Technology and Innovation	39
(e) Government Buildings	39
Employment, Youth and Sport	40
Public Administration	40
Governance and Accountability	40
Economic Diversification	41
(a) Tourism	41
(b) Trade and Private Sector Development	41
Environment and Climate Change	41
Budget Deficit Financing in 2025	41
VI. RISKS TO THE IMPLEMENTATION OF THE BUDGET	42
VII. CONCLUSION	43

Acronyms and Abbreviations

AGD	Accountant General Department
AfDB	African Development Bank
AFRITAC	African Regional Technical Assistance Centre
AFTEC	Armed Forces Technical College
ASYCUDA	Automated System for Customs Data
BADEA	Arab Bank for Economic Development in Africa
BAN	Budget Advocacy Network
BECE	Basic Education Certificate Examination
BPR	Business Process Re-engineering
BSL	Bank of Sierra Leone
CAC	Corporate Affairs Commission
CATBIE	Promotion of Climate Adaptation Technology and Business Model Innovations and Entrepreneurship in Sierra Leone
CIEA	Composite Index of Economic Activity
CISA	Central Intelligence and Security Agency
COVEC	China Overseas Engineering Company
CSOs	Civil Society Organisations
DBOCs	District Budget Oversight Committees
DSTI	Directorate of Science, Technology and Innovation
EBID	ECOWAS Bank for Investment and Development
ECF	Extended Credit Facility
ECOWAS	Economic Community of West African States
EDSA	Electricity Distribution and Supply Authority
e-GP	Electronic Government Procurement
EIRA	Extractive Industries Revenue Act
EMIS	Education Management Information System
EPA	Environmental Protection Agency
ESW	Electronic Single Window
EU	European Union
EXIM	Export-Import
FCDO	Foreign, Commonwealth and Development Office
FHCI	Free Health Care Initiative
FQSE	Free Quality School Education
FSRP	Food Systems Resilience Project
FSS	Fiscal Strategy Statement
FY	Fiscal Year
GCF	Green Climate Finance
GDP	Gross Domestic Product
GEF	Global Environment Facility
GST	Goods and Services Tax
GTIs	Government Technical Institutions

HNWI	High-Net-Worth Individuals
HPV	Human Papillomavirus Vaccines
ICT	Information and Communications Technology
IFAD	International Fund for Agricultural Development
IFMIS	Integrated Financial Management Information System
IITA	International Institute of Tropical Agriculture
IMF	International Monetary Fund
IPPs	Independent Power Producers
IsDB	Islamic Development Bank
ITAS	Integrated Tax Administration System
IVS	Inland Valley Swamps
JICA	Japan International Cooperation Agency
MAT	Minimum Alternate Tax
MCC	Millennium Challenge Corporation
MDAs	Ministries, Departments and Agencies
MNOs	Mobile Network Operators
MoPED	Ministry of Planning and Economic Development
MTNDP	Medium Term National Development Plan
MTRS	Medium Term Revenue Strategy
MTWBMS	Medium Term Wage Bill Management Strategy
MWF	Mineral Wealth Fund
NaCSA	National Commission for Social Action
NASSIT	National Social Security and Insurance Trust
NBSAP	National Biodiversity Strategic Action Plan
NCRA	National Civil Registration Authority
NDC	Nationally Determined Contributions
NDMA	National Disaster Management Agency
NIB	National Investment Board
NIN	National Identification Number
NLe	New Leone
NPPA	National Public Procurement Authority
NPHA	National Public Health Agency
NPSE	National Primary School Education
NRA	National Revenue Authority
OARG	Office of the Administrator and Registrar-General
OCDS	Open Contracting Data Standards
OFID	OPEC Fund for International Development
ONS	Office of National Security
OPEC	Organisation of the Petroleum Exporting Countries
OSCs	One Stop Centres
OSS	One-Stop-Shop
PCA	Post Clearance Audit
PFM	Public Financial Management

PHUs	Peripheral Health Units
PIM	Public Investment Management
PIMIS	Public Investment Management Information System
PIP	Public Investment Programme
PPP	Public Private Partnership
PSSNYE	Productive Social Safety Net and Youth Employment
PWDs	Persons with Disabilities
RESPITE	Regional Emergency Solar Power Intervention Project
RSF	Resilience and Sustainability Facility
RACODI	Rapid Community Development Initiative
SALWACO	Sierra Leone Water Company
SDGs	Sustainable Development Goals
SGBV	Sexual Gender-Based Violence
SLARI	Sierra Leone Agricultural Research Institute
SLDTP	Sierra Leone Digital Transformation Project
SLEDP	Sierra Leone Economic Diversification Project
SLeSHI	Sierra Leone Social Health Insurance
SLIEPA	Sierra Leone Investment and Export Promotion Agency
SLMMDMC	Sierra Leone Mines and Mineral Development and Management Corporation
SLRA	Sierra Leone Roads Authority
SME	Small and Medium-sized Enterprise
SMEDA	Small and Medium Enterprises Development Agency
SOEs	State-Owned Enterprises
SSN	Social Safety Net
TA	Technical Assistance
TLM	Teaching and Learning Materials
TRANSCO-CLSG	Transmission Company-Côte D'Ivoire Liberia Sierra Leone and Guinea
TSA	Treasury Single Account
TVET	Technical and Vocational Education and Training
UHC	Universal Health Coverage
UNDP	United Nations Development Programme
UNIDO	United Nations Industrial Development Organisation
USAID	United States Agency for International Development
WASSCE	West African Senior School Certificate Examination
WASH	Water, Sanitation and Hygiene
WFP	World Food Programme

MR. SPEAKER, HONOURABLE MEMBERS,

I rise to move that the Bill entitled “The Appropriation Act 2025” being an Act to authorise expenditures from the Consolidated Revenue Fund for the services of Sierra Leone for 2025, be read the first time”.

I. INTRODUCTION

1. Mr. Speaker, Honourable Members, the repeated external shocks and global economic uncertainty in recent years adversely affected domestic economic performance and eroded the living standards of our people. In response, Government formulated and implemented prudent macroeconomic policies in 2023 and 2024 to mitigate the impact of the shocks and correct policy slippages. The fiscal consolidation stance combined with proactive monetary policy has begun to bear fruits - economic recovery remained resilient; the fiscal and trade deficits are narrowing; inflation is decelerating; and the Leone has been relatively stable with positive implications for improved living conditions.

2. Mr. Speaker, Honourable Members, in addition to making progress in restoring economic stability, we also achieved the following:

- i. On the basis of prudent management of the economy in the last twenty-two months, and our proposed reforms over the next three years, the International Monetary Fund (IMF) Executive Board approved a new economic and financial programme supported under the Extended Credit Facility (ECF), with expected disbursements of about US\$253.0 million over the next three years;
- ii. The approval of the new programme has paved the way for the negotiation of another programme under the Resilience and Sustainability Facility (RSF), which will also lead to the disbursement of between US\$207.0 million to US\$415.0 million to support macroeconomic management and address climate-related risks;
- iii. On the back of improvements in social and economic performance and governance, Government signed the Millennium Challenge Corporation (MCC) Compact Agreement with the Government of the United States of America for US\$480.0 million to support the energy sector;

- iv. Government mobilised US\$800.0 million in pledges from development partners, including the Organisation of Petroleum Exporting Countries (OPEC) Fund, Arab Bank for Economic Development in Africa (BADEA), Islamic Development Bank (IsDB), International Fund for Agricultural Development (IFAD), Qatar Fund for Development, and Africa 50, at the Investment Roundtable for Sierra Leone in Vienna, Austria, in support of our Feed Salone Programme and investments in renewable energy. These pledges have begun to materialise;
- v. The European Union (EU) has resumed budget support operations, with expected disbursements of €90.0 million between 2024 and 2027;
- vi. Under the Feed Salone Programme, we have reduced the importation of basic food items, including a 16 percent reduction in rice imports, 34 percent decrease in onion imports, 13 percent reduction in chicken imports, and 25 percent decrease in egg imports;
- vii. Distributed machinery, including 200 rice mills, 142 rice threshers, 144 combine harvesters and 3 landing crafts to farmers;
- viii. Distributed agricultural inputs, including 20 metric tons of foundation seeds to certified rice growers and supplied 4 million cocoa seedlings, and 1,000 plantain suckers to farmers;
- ix. Facilitated the cultivation of 23,438 hectares of land and rehabilitated 1,950 hectares of Inland Valley Swamps (IVS) across the country;
- x. Constructed 200km of feeder roads and 4 rural bridges in Kailahun, Karene, Bonthe and Pujehun districts to enhance connectivity and market access;
- xi. Developed 5,000 hectares of irrigation infrastructure in Tormabum with support from BADEA and IsDB;
- xii. The Bank of Sierra Leone launched a US\$10.0 million Agricultural Credit Facility with low-interest rates for rice, onion, and poultry farmers. Government mobilised an additional US\$7.9 million through the World Bank-funded Food Systems Resilience Project (FSRP) for the rice, cassava and livestock value-chains;
- xiii. Launched the Salone Access to Finance Project with support from the EU and the United Nations Development Programme (UNDP), totaling US\$10.0 million to provide interest-free loans and insurance products to protect farmers against climate risks, among others. In addition, the IsDB provided US\$2.0 million for an interest-free loan scheme for agribusinesses in the rice value chain;

- xiv. Substantial investments in health infrastructure, such as, construction of the Port Loko Emergency Hospital, Julius Maada Bio Paediatric Centre of Excellence in Freetown, Waterloo Hospital, and Jojioma Hospital in Kailahun;
- xv. Rolled out school feeding programme covering 2,170 pre-primary and primary schools, benefitting 537,000 children. About 50.8 percent of the total beneficiaries are girls;
- xvi. Provided emergency cash transfers to over 43,000 households;
- xvii. Provided cash transfers to 8,717 households with persons aged 75 years and above;
- xviii. Government launched the construction of the 148.5 Megawatts (MW) Western Area Power Generation Project following ratification of the Power Purchase Agreement by this Noble House;
- xix. Completed the installation of thermal generating plants in Moyamba and Kailahun and the stringing of transmission lines in Kambia, Kabala, Mattru Jong, Bonthe Island, and Pujehun under the Seven Districts Rural Electrification Project;
- xx. Installed 100 mini-grids in various chiefdoms across the country;
- xxi. Established the National Public Health Agency to coordinate, prevent, detect and rapidly respond to health threats;
- xxii. Restored water services to Bonthe Municipality; and
- xxiii. Developed a National Service Master Plan to revamp the public service architecture with support from the UNDP.

II OBJECTIVES OF THE 2025 BUDGET

3. Mr. Speaker, Honourable Members, the 2025 budget will seek to consolidate these gains and prioritise programmes and policies that will foster inclusion and economic resilience, as well as improve the quality of lives of the people of Sierra Leone; hence the theme of the Budget: ***Improving the Well-Being and Quality of Life of Sierra Leoneans***. This will require the continued implementation of prudent fiscal and monetary policies to safeguard macroeconomic stability. It is also imperative to undertake sectoral and structural reforms to promote sustainable and inclusive growth and enhance the living standards of Sierra Leoneans.

4. Mr. Speaker, Honourable Members, in this context, the key objectives of the 2025 Budget are as follows:

- i. Continue with efforts to further reduce inflation and stabilise the exchange rate to enhance household incomes, improve purchasing power and standard of living of our people;

- ii. Prudently manage public finances to create the fiscal space for investment in the social and economic sectors;
- iii. Support the Feed Salone Initiative to boost agricultural productivity for food security;
- iv. Sustain investments in human capital development to improve the productivity and quality of our workforce;
- v. Continue to invest in infrastructure, technology and innovation to boost productivity and the growth potential of the economy;
- vi. Deepen and broaden social protection programmes to support the poor and vulnerable groups in our society, thereby ensuring social and economic inclusion;
- vii. Improve the business environment to promote growth and create job opportunities;
- viii. Support activities that promote a greener environment and address climate change risks; and
- ix. Strengthen public administration for effective and efficient public service delivery and good governance.

5. Mr. Speaker, Honourable Members, before elaborating on the policy measures to achieve these objectives, please permit me to update this Noble House on the macroeconomic and budgetary performance in 2024.

III. MACROECONOMIC DEVELOPMENTS AND BUDGETARY PERFORMANCE IN 2024 AND MEDIUM-TERM PROSPECTS AND RISKS

Macroeconomic Developments in 2024

6. Mr. Speaker, Honourable Members, Statistics Sierra Leone with support from the IMF has rebased the country's Gross Domestic Product (GDP), with the base year revised from 2006 to 2018. The rebased GDP shows that our economy is bigger than we had previously estimated. The size of the Sierra Leonean economy has increased from about US\$4.0 billion to US\$8.0 billion with GDP per capita increasing from US\$492 to US\$857. This is primarily driven by improved measurements of the agricultural and services sectors, as well as increased coverage of informal activities across all sectors. The rebased GDP shows changes in the structure of the economy with the share of agriculture declining to 34 percent from 60 percent. The services sector is now the largest sector accounting for 43 percent of GDP. The share of industry has also increased from 7 percent to 21 percent. The macroeconomic implications of the rebased GDP are that, the debt to GDP ratio has dropped from 94 to 54 in 2022 and further down to 53.4 in 2023. Total domestic revenue to GDP ratio declined from 12.4 to 7.2 in 2022. It increased to 7.9 percent of GDP in 2023. The lower ratios indicate that there is more room to improve on domestic revenue mobilisation.

7. Mr. Speaker, Honourable Members, the rebased GDP also shows that the economy is more resilient than we envisaged. The economy grew by 5.7 percent in 2023 after growing by 5.3 percent in 2022. The economy continues to demonstrate resilience in 2024 and is projected to grow by at least 4 percent. Increased agricultural and mining activities and recovery of the services sector combined with declining inflation and stable exchange rate are expected to boost growth in 2024.

8. High frequency economic indicators for the first half of the year, including improvement in the Composite Index of Economic Activity (CIEA), business sentiments, growth in credit to the private sector, and increased exports indicate that the economy is on track to attain the projected growth rate for 2024.

9. Inflationary pressures which persisted in recent years, continue to ease in 2024, declining from a historic peak of 54.5 percent in October 2023 to 20.2 percent in September 2024, as tight macroeconomic policies take hold, global prices of food and energy softened, exchange rate stabilised, combined with increased domestic food production.

10. The trade balance improved in the first half of 2024, narrowing to US\$248.1 million from US\$286.4 million in the corresponding period in 2023, on the back of strong growth in iron ore exports.

11. Total merchandise exports increased by 18.2 percent to US\$806.4 million in the first half of 2024 from US\$682.1 million recorded in the same period in 2023. Mineral exports, which accounted for 88.2 percent of total exports receipts, increased by 17 percent to US\$711.0 million, with iron ore exports increasing by 21.3 percent to US\$490.9 million.

12. The value of total merchandise imports increased by 8.8 percent to US\$1.1 billion in the first half of 2024 from US\$968.6 million in the corresponding period in 2023. Food imports declined by 12.3 percent to US\$197.0 million. Rice and petroleum imports amounted to US\$72.9 million and US\$260.1 million, respectively.

13. Gross international reserves of the Bank of Sierra Leone (BSL) declined to 2.0 months of import cover as at end June 2024 from 2.6 months of imports cover as at end December 2023 driven mainly by increased debt service payments.

14. Mr. Speaker, Honourable Members, the Leone has been relatively stable since the second half of 2023 and appreciated by 1.2 percent between January to September 2024. The relative stability of the exchange rate reflects improvement in the trade balance, decline in inflation, and tight monetary policy stance of the Bank of Sierra Leone. The Leone will continue to be stable on account of the expected disbursement of budgetary, balance of payments and project support from development partners as well as ongoing efforts to enforce the repatriation of exports receipts.

15. The stock of external debt stood at US\$1.9 billion and domestic debt, NLe24.5 billion (about US\$1.0 billion), respectively as at end June 2024.

Budgetary Performance in 2024

16. Mr. Speaker, Honourable Members, total domestic revenue collected during January to June 2024 amounted to NLe7.5 billion (4.5 percent of GDP), exceeding the target by NLe386.4 million. Of this amount, income taxes amounted to NLe2.7 billion; goods and services tax, NLe1.2 billion; customs and excise duties, NLe1.7 billion, and mining royalties and licenses amounted to NLe567.6 million.

17. The improved performance in revenue collection is attributed to dividend payments, continued implementation of the Finance Acts 2023 and 2024, and robust implementation of revenue administration measures, including strengthening compliance. Domestic revenues are projected to amount to NLe14.7 billion (8.9 percent of GDP) in 2024. Total grants received from development partners amounted to NLe1.3 billion, comprising wholly project grants.

18. Mr. Speaker, Honourable Members, total expenditure and net lending for the first half of 2024 amounted to NLe11.8 billion (7.2 percent of GDP), compared to the original budget of NLe11.3 billion. Recurrent expenditure amounted to NLe8.9 billion (5.4 percent of GDP), falling below the end-June targeted amount by NLe379.0 million, despite the overruns on subsidies and transfers. The overspending on subsidies and transfers was driven mainly by higher-than-budgeted transfers to EDSA to facilitate payment of arrears to Independent Power Producers (IPPs). Wages and salaries and interest payments were lower than their respective targeted amounts.

19. Capital expenditure and net lending for the first half of 2024 amounted to NLe2.9 billion (1.8 percent of GDP), which was above the targeted amount by NLe141.0 million due to higher-than-expected disbursement of project loans and grants. Domestic-funded capital expenditure amounted to NLe1.1 billion (0.6 percent of GDP), about NLe37.2 million below the targeted amount. Total expenditure and net lending are projected to amount to NLe26.6 billion (16.2 percent of GDP) for the whole of 2024.

20. The overall budget deficit, including grants, narrowed to 1.8 percent of GDP in the first half of 2024, and was broadly on target. The domestic primary deficit is estimated at 0.3 percent of GDP. The deficit was financed mainly by borrowing from the domestic banking system.

Medium-Term Economic Prospects and Risks

21. Mr. Speaker, Honourable Members, the Sierra Leonean economy is projected to remain resilient in the medium-term. Growth is projected to reach 4.5 percent in 2025 and average 4.7 percent in 2026 and 2027, driven primarily by strong activities in agriculture and mining and supported by a stable economic environment.

22. Inflation is projected to ease to single digit over the medium-term as macroeconomic policies continue to tighten and global prices of food and fuel decline. Inflation is projected to fall to 14.9 percent in 2025, and further ease to single digit in 2027.

23. The external current account deficit, including official grants, is projected to narrow in the medium-term from 5.3 percent of GDP in 2023 to 4 percent of GDP in 2024 and further down to 3.4 percent of GDP in 2027, reflecting the improvement in the trade balance and increase in official transfers. Gross international reserves of the Bank of Sierra Leone (BSL) are programmed to increase to 3 months of imports cover in the medium-term.

24. The nominal exchange rate between the Leone and internationally traded currencies, including the US Dollar will be determined by the difference between inflation in Sierra Leone and that of our trading partners.

25. Mr. Speaker, Honourable Members, there are, however, significant downside risks to this outlook. These include a resurgence in global food and fuel prices, fall in iron ore prices, spillovers from ongoing global economic fragmentation, escalation of the war in Ukraine, deterioration of the security situation in the Middle-East and declining international donor support.

IV. STRATEGIES FOR ACHIEVING THE OBJECTIVES OF THE 2025 BUDGET

A. Reducing Inflation and Rebuilding Foreign Exchange Buffers

26. Mr. Speaker, Honourable Members, even though inflation is trending downwards, it is still above our medium-term objective of a single digit and therefore, continues to weaken the purchasing power of our people. Government will, therefore, continue with ongoing efforts to further reduce inflation. In particular, the Bank of Sierra Leone will strengthen its capacity and liquidity management operations to contain money supply growth to levels consistent with the inflation objective.

27. The Ministry of Finance will complement the Bank of Sierra Leone's monetary policy stance by consolidating public finances to reduce the budget deficit and curtail Central Bank financing. The implementation of these measures is expected to lower inflationary pressures and support the rebuilding of foreign exchange buffers. In addition, Government will invest in food production through the Feed Salone Programme to increase food supply and lower food inflation. These in turn, will enhance the purchasing power of households and improve their living conditions.

28. Mr. Speaker, Honourable Members, the exchange rate of the Leone to the US Dollar and other convertible currencies will remain market-determined to ensure the adjustment of the economy to external shocks. Beyond the implementation of prudent macroeconomic policies to stabilise the exchange rate, Government will also pursue policies that will support the production of

exportable and import-substitutable goods to earn and save foreign exchange, respectively. Government will continue to enforce the requirement for the repatriation of export proceeds. Furthermore, Government will continue to mobilise external development finance in the form of grants and concessional loans to boost our foreign reserves and stabilise the value of the Leone. The Bank of Sierra Leone will also continue to improve the operations of the foreign exchange market through the implementation of reforms and removal of any remaining restrictions.

29. The Bank of Sierra Leone commits to undertake reforms to further strengthen the resilience, prevent systemic risks and ensure that the banking system supports the stability and growth of the economy.

B. Managing Public Finances to Create Fiscal Space

30. Mr. Speaker, Honourable Members, limited fiscal space has been the constraining factor for adequate investment in the social sectors and infrastructure necessary for promoting sustainable and inclusive growth. This is mainly due to the mismatch between domestic revenues and Government expenditures, which has resulted in higher budget deficits and debt levels. High debt service payments are consuming most of the domestic revenues collected, thereby crowding out spending on priority areas such as education, health, agriculture, infrastructure and social protection.

31. Mr. Speaker, Honourable Members, there is, therefore, the need to rebuild fiscal buffers to make the economy more resilient to future shocks and to create fiscal space for the needed investment in infrastructure and other priority programmes. This requires a mix of revenue mobilisation and expenditure management measures to ensure fiscal and debt sustainability.

Domestic Revenue Mobilisation Measures

32. Mr. Speaker, Honourable Members, the implementation of measures to improve domestic revenue collection is guided by our Medium Term Revenue Strategy (MTRS) 2023-2027. The MTRS is a high-level five-year strategic document that contains tax policy and revenue administration measures. Government will therefore, continue to implement these measures over the medium-term. Several of the tax policy measures in the MTRS were frontloaded in the Finance Acts of 2023 and 2024 and most of these are being implemented. The focus in 2025 will be to broaden the tax base and strengthen tax compliance.

33. In this context, Government will implement the following tax policy measures in 2025:

- i. Complete the implementation of the outstanding measures in the 2023 and 2024 Finance Acts, including, configuring excise duties on imported alcoholic beverages, cigarettes and other excisable goods in the ASYCUDA and the Minimum Alternate Tax (MAT) in the Integrated Tax Administration System (ITAS);
- ii. Amend the Income Tax Act, 2000, to extend the Minimum Alternate Tax (MAT) to all sectors, including mining;

- iii. Sustain the implementation of the revised full-pass through petroleum pricing formula;
- iv. Review sectoral investment agreements with a view to introducing sunset clauses for the reduced corporate tax rates granted to existing businesses beginning 2025;
- v. Cease the practice of granting reduced corporate income tax rates for all new investments and reduced withholding tax rates for all suppliers;
- vi. Continue to rationalise duty and tax exemptions by implementing the Duty and Tax Exemptions Act, 2023;
- vii. Effective 2025, enforce the full implementation of the Extractive Industries Revenue Act (EIRA), 2018, and avoid negotiating new fiscal terms for mining projects outside of the EIRA parameters;
- viii. Implement a Safe Harbour Framework for establishing the prices of all minerals, beginning with iron ore in 2025;
- ix. Implement an *ad valorem* export duty on the export value of timber and timber products in addition to the current fixed charge, which will be retained as a minimum; and
- x. Introduce royalty on the export of dimension stones which had for long been exported as samples with no revenue accruing to Government.

34. Mr. Speaker, Honourable Members, to strengthen tax compliance, the National Revenue Authority (NRA) will implement the following tax administration measures:

- i. Continue to carry out tax audits for high-risk taxpayers, including in the extractive industries, manufacturing and telecoms sectors;
- ii. Undertake data matching to expand the tax base through identification of unregistered businesses and under-declared tax revenues;
- iii. Finalise and implement the Compliance Improvement Plans for medium and large taxpayers as well as High-Net-Worth Individuals (HNWIs);
- iv. Fully operationalise the Electronic Single Window (ESW) to reduce leakages and under-valuation, whilst fast-tracking the clearance process at Customs; and
- v. Operationalise Taxpayer Service Centres established in blocks in the Western Area to support and improve compliance of small and medium taxpayers.

35. Mr. Speaker, Honourable Members, the Customs Services Department of the NRA has the potential to contribute a higher proportion to domestic revenues than we are currently collecting. With technical assistance from AFRITAC West-2, Government will establish a revenue taskforce at Customs. The short-term focus would be on increasing the collection of customs duties and taxes. This task force will focus on the Port of Freetown and will be led by a dedicated management team. It will include the Risk Management and Post Clearance Audit units, along with a specialist team of Customs Officers to conduct inspections and document checks at the Port. Additional support will be provided by a dedicated Intelligence Team.

Innovative Financing: State Participation in the Mining Sector

36. Mr. Speaker, Honourable Members, you will recall that this Noble House ratified the incorporation of the Sierra Leone Mines and Minerals Development and Management Corporation (SLMMDMC) and its wholly owned project company, the Mineral Wealth Fund Sierra Leone Limited. Following the ratification, this Parliament allocated the Tonkolili North-Kasafoni Mine to the SLMMDMC on the 29th August 2024. Since then, Government entered into a strategic partnership with China Overseas Engineering Company Limited (COVEC), an entity under the State-owned China Railway Group. As a major initiative under the strategic partnership, the Mineral Wealth Fund and COVEC will lead the Tonkolili North-Kasafoni Mine development through a framework agreement signed on 4th September 2024. This agreement effectively leverages allocated assets to maximise economic potential.

37. Mr. Speaker, Honourable Members, a key element of this collaboration is the creation of a mining joint venture in which Government retains significant equity and benefits from a production-sharing model. The proceeds from this venture, will fund the rail expansion and construction of a new maritime export facility. These infrastructure projects will also increase exports capacity, boost domestic revenues and stimulate broader economic growth. By lowering transportation costs and enhancing exports infrastructure, Sierra Leone is positioned to further solidify its standing in the global iron ore market. Moreover, the Government will benefit from increased treasury contributions through transportation services and progressive production-sharing model from mining activities that adjust returns based on iron ore prices, optimising revenue, while ensuring project viability.

38. Mr. Speaker, Honourable Members, furthermore, the strategic partnership is structured on a nonrecourse basis to the national budget, ensuring that Sierra Leone's financial obligations remain unencumbered by the project's risks. All assets and liabilities are confined within the Mineral Wealth Fund, which operates as a limited liability company under the corporate laws of Sierra Leone. This arrangement safeguards national finances and limits Government's exposure to potential liabilities, while ensuring that the Government can benefit not only from this partnership, but also from similar collaborations and more importantly from the Mineral Wealth Fund itself. This strategic partnership marks a significant advancement towards Sierra Leone's modernisation, establishing a foundation for stable economic growth and prosperity. Government will collaborate with our development partners to strengthen the governance framework of the SLMMDMC and the Mineral Wealth Fund.

Revenue Mobilisation at the Local level

39. Mr. Speaker, Honourable Members, consistent with the Fiscal Strategy Statement (FSS), Government will continue to implement reforms aimed at enhancing revenue mobilisation at the local level to reduce over-reliance on Central Government transfers for local services. To this end, Government will:

- i. Develop revenue mobilisation strategies for the remaining Local Councils. These strategies will, among other things, identify and incorporate policy and administrative reforms for the effective administration of the various revenue streams;
- ii. Roll out the upgraded web-based property tax system to other City Councils to capture more properties and broaden the tax base; and
- iii. Continue building the capacity of Local Councils to enhance effective financial management at the local level.

40. Mr. Speaker, Honourable Members, a new Fiscal Decentralisation Policy and Implementation Strategy has been developed and adopted by the Inter-Ministerial Committee on Decentralisation. This policy, among other things, proffers innovative and sustainable financing strategies for local development.

Expenditure Management Measures

41. Mr. Speaker, Honourable Members, in addition to intensifying the mobilisation of domestic revenues, similar efforts must be devoted to the prudent management of Government expenditures in order to create fiscal space to spend on the priorities defined in the National Development Plan. In this regard, there is need to effectively manage the Government wage bill, improve budget planning and execution, including the domestic capital budget, strengthen cash management and public procurement.

Managing the Government Wage Bill

42. Mr. Speaker, Honourable Members, the Government wage bill takes up on average 45 percent of domestic revenues. On current trends, the wage bill will become unsustainable and keep crowding out priority spending. To ensure the sustainability of the wage bill, and building on the ongoing reforms, Government has prepared a Medium Term Wage Bill Management Strategy (MTWBMS). The key objectives of the Strategy are:

- i. To continue the implementation of the ongoing reforms to build on the gains made in improving the transparency and reliability of the wage bill;
- ii. Improve the sustainability of the wage bill by reducing the share of the wage bill to domestic revenues to not more than 35 percent or not more than 4 percent of GDP;

- iii. Improve the credibility of the wage bill by minimising the variance between the budgeted and actual wage bill; and
- iv. Improve the predictability of the wage bill.

43. Mr. Speaker, Honourable Members, in line with the short-term measures proposed in the Strategy, Government will pursue the following actions in 2025:

- i. Institutionalise separate annual payroll budget discussions for ALL Ministries, Departments and Agencies (MDAs). This is an opportunity for MDAs to present their payroll plans to the Ministry of Finance, particularly on recruitments, promotions, retirements and salary adjustments. The Ministry of Finance will use this information to allocate realistic budgets to MDAs within the available resource envelope;
- ii. Institutionalise workforce payroll planning, which entails the prescription of recruitment quotas for the various categories of the payroll taking into consideration the available fiscal space. This will reduce in-year requests from MDAs for recruitments;
- iii. Institute a moratorium on salary adjustments to all Sub-vented Agencies for FY2025, considering that the Wages and Compensation Commission is now operational to address wage disparity issues;
- iv. Adopt the policy of not operationalising newly established agencies during the year. The recruitment of staff for new agencies should be aligned with the budget planning process;
- v. Reconstitute the Payroll Steering Committee. This Committee will lead on the monitoring of the implementation of the reforms contained in the Medium Term Wage Bill Management Strategy (MTWBMS);
- vi. Set up a Wage Bill Forecasting Working Group. This group will be responsible for producing quarterly payroll forecasts that will support the leadership of the Ministry of Finance to take timely decisions in managing the payroll budget effectively; and
- vii. Develop a data warehouse which brings all data related to the payroll to one place, including foreign missions, pensions and national registration data to improve analysis and monitoring of the wage bill.

Improving Budget Planning and Execution

44. Mr. Speaker, Honourable Members, with technical assistance from the IMF, Government is piloting Baseline Budgeting for the 2025 budget planning process, to ensure the issuance of realistic medium-term expenditure ceilings and avoid under or over budgeting by MDAs. A Baseline Budget shows the budget

impact of existing programmes and projects for upcoming financial years. Thus, baselines include (i) ongoing programmes and projects and (ii) new ones which have been approved by the competent authority. Baseline Budgeting, therefore, ensures accurate costing of ongoing and new activities. The results of the Baseline Budget are compared to expenditure ceilings to determine the available fiscal space.

45. Mr. Speaker, Honourable Members, a total of 11 pilot MDAs were trained in Baseline Budgeting. These MDAs are: Ministry of Agriculture and Food Security; Ministry of Basic and Senior Secondary Education; Ministry of Health; Ministry of Defence; Sierra Leone Police; Sierra Leone Correctional Services; Sierra Leone Roads Authority; Ministry of Energy; Ministry of Finance; Ministry of Planning and Economic Development; and Audit Service Sierra Leone.

46. Mr. Speaker, Honourable Members, consistent with ongoing efforts to build resilience to climate risks, the Ministry of Finance will institutionalise Climate Budget Tagging. The Ministry of Finance is seeking technical assistance from development partners to integrate climate budgeting into the budget process.

Ministerial Directive on Expenditure Control

47. Mr. Speaker, Honourable Members, as Government continues to consolidate our fiscal and monetary policy gains over the years, it is important for MDAs to adhere to the Appropriation Bill approved by this Noble House. When actual budget outcomes significantly vary from the approved budget, it brings considerable challenges to budget execution and undermines budget credibility. To ensure the Budget approved by this Noble House is effectively implemented, Cabinet has approved a Ministerial Directive on Expenditure Management and Control which stipulates that, with effect from 1st January 2025:

- i. Budgetary Agencies should refrain from making commitments that exceed their approved annual and multi-annual budgets; and
- ii. Budgetary Agencies should fully adhere to Sections 55 (1) and (2), 56 (1) – (7), and 60 (1) and (2) of the PFM Act, 2016 and Sections 25 to 30 of the PFM Regulations, 2018, when executing their approved annual budget.

48. Consequently, on the basis of this Ministerial Directive approved by Cabinet, the Ministry of Finance will reject spending requests from MDAs that are beyond their allocations approved by Parliament.

Strengthening Cash Management

49. Mr. Speaker, Honourable Members, cash management is being strengthened with Technical Assistance (TA) from the IMF to improve budget execution and avoid the accumulation of arrears. Through the TA, a new cash plan structure, Cash Forecasting Guidelines and Cash Forecasting Templates have been developed for key stakeholders including, Ministry of Finance, National

Revenue Authority, and the Accountant-General's Department for the provision of fiscal data. These tools are used to produce and update cash forecasts to inform the decisions and recommendations of the Expanded Cash and Debt Management Committee on budget execution.

50. Going forward, cash forecasting and data submission guidelines and standard templates will be rolled out for the submission of data by MDAs as part of the bottom-up cash forecasting process. A training will also be organised for MDAs on cash forecasting.

Improving the Management of the Capital Budget

51. Mr. Speaker, Honourable Members, inefficiencies in the management of our domestic-funded capital budget have led to under-funding and cost overruns during project implementation.

52. As part of efforts to address these challenges, the Ministry of Planning and Economic Development (MoPED) undertook a comprehensive review and rationalisation of the Public Investment Programme (PIP) to remove projects that are no longer considered viable given the limited fiscal space.

53. Mr. Speaker, Honourable Members, the Ministry will also ensure that henceforth, all projects are subjected to economic and financial appraisals before inclusion in the PIP. The decision to include projects in the budget will be made by the Ministerial Investment Committee as established in the Pre-Investment Manual and the Public Investment Management Policy. Government will also establish a technical budget working group to support the Ministerial Investment Committee.

54. Capital projects that are longstanding or have gone through variations exceeding the regulatory threshold of 25 percent of the original cost will require re-appraisal and re-selection. In this regard, clear criteria for the prioritisation and selection of projects have been developed. These will also cover climate-related criteria to not only assess the impact of projects on climate change, but also the vulnerability of infrastructure projects to climate-related risks.

55. Mr. Speaker, Honourable Members, considering the substantial share of the road sector in the capital budget, MoPED has also prepared a comprehensive database of all road projects to guide the prioritisation of projects in the sector. The roads database is published as an annex to this Budget. The MoPED will create a centralised database of all projects including, Public Private Partnerships (PPPs) and State-owned Enterprises (SoEs). The project database will contain multi-year contracts and commitments and will be managed through the Public Investment Management Information System (PIMIS).

Improving Public Procurement

56. Mr. Speaker, Honourable Members, Government undertook several reforms in public procurement in 2023 including, publishing online tender announcements and contract award information for the Ministries of Health, Education, Energy, and Works and Public Assets. This is in compliance with the Open Contract Data Standards (OCDS) aimed at increasing transparency in public procurement processes and contracting. It allows deeper analysis of procurement data by a wide range of users. The OCDS increased disclosure and participation in all stages of public contracting. In addition, the National Public Procurement Authority (NPPA) reviewed the Public Procurement Act, 2016, to include environmentally-friendly procurement.

57. Mr. Speaker, Honourable Members, the implementation of the Electronic Government Procurement (e-GP) system is a key component of the Government's ongoing public financial management reforms. The e-GP will enhance transparency and accountability, increase competition, improve cost-effectiveness and minimise corruption in public procurement. Government in 2024 developed a comprehensive policy framework and strategy and Business Process Re-engineering (BPR) guidelines to support the successful rollout and operationalisation of the e-GP system in 2025.

Reducing Energy Subsidies

58. Mr. Speaker, Honourable Members, energy subsidies, most of which is transferred to the Electricity Distribution and Supply Authority (EDSA) for payments to Independent Power Providers (IPPs) continue to pose a major fiscal risk to the budget. Direct subsidies to EDSA increased from NLe730.0 million in 2022 to NLe843.5 million in 2023. Energy subsidies are projected at NLe1.3 billion for 2024.

59. Government is committed to reducing energy subsidies and transfers by improving EDSA's operational and financial performance. To this end, Government is implementing the following:

- (i) Installing smart meters to reduce the technical and commercial losses of EDSA and strengthen its operational performance. By end-September 2024, Government has installed and commissioned 1,250 smart meters for high-value customers and at secondary substations. With support from the World Bank, Government will procure and install 3,000 additional smart meters by end June 2025. This initiative aims to reduce electricity theft and boost revenue collection by ensuring accurate and real-time billing for consumers;
- (ii) Grant concession of EDSA's operations to the private sector. This action is expected to bring in much-needed expertise, operational efficiency, and capital investment, thereby reducing the need for government subsidies;

- (iii) Implement a Collection Account managed by an independent fiduciary agent to ensure a clear and transparent waterfall mechanism for the utilisation of EDSA's revenue. This measure will enhance financial discipline and accountability within the organisation;
- (iv) With technical support from the World Bank, develop a time-bound strategy to minimise EDSA's dependence on expensive fossil fuel power generation, which will include negotiating more favourable terms in prospective agreements with IPPs. This will also be achieved through increased investment in renewable energy projects and a gradual transition to more sustainable and cost-effective energy solutions; and
- (v) Prepare a settlement plan to clear all MDA arrears owed to EDSA.

60. Mr. Speaker, Honourable Members, the implementation of these reforms will also free up fiscal space for spending on social programmes and allow Government to restore the social tariff band targeted at the poorest residential consumers that consume up to 25 Kwh per month.

Maintaining the Sustainability of Public Debt

61. Mr. Speaker, Honourable Members, our public debt is assessed to be sustainable though at a high risk of distress. The overall debt-to-GDP ratio has dropped from 94 to 54 percent of GDP in 2022, and further down to 53.4 in 2023 following the rebasing of our GDP. This notwithstanding, the ratio of debt service to revenues remain high and constitute the greatest challenge to fiscal management. Debt service to domestic revenue, which was about 50 percent in 2023, is projected to increase to 59 percent in 2025. The high debt service payments are also crowding out critical spending in agriculture, education, health, infrastructure and other programmes that should have directly benefited the poor and vulnerable population of our society.

62. Mr. Speaker, Honourable Members, against this background, Government will pursue the following actions to minimise debt distress and ensure debt sustainability:

- (i) Limit domestic borrowing to levels consistent with the macro-fiscal framework agreed under the IMF programme;
- (ii) Sustain efforts at consolidating public finances through intensified domestic revenue mobilisation and prudent expenditure management to reduce the budget deficit and by extension Government borrowing;

- (iii) Continue to seek grant financing or borrow concessional loans to finance investments in key sectors of the economy, especially infrastructure;
- (iv) Press ahead with efforts to issue medium to long-term bonds to extend average maturity in line with the updated Medium Term Debt Strategy (MTDS);
- (vii) Implement the updated Arrears Clearance Strategy and deploy an Arrears Profiling System (APS) to capture information on all transactions processed within the Integrated Financial Management Information System (IFMIS) and on any outstanding invoices at the MDA level; and
- (viii) Explore the introduction of innovative financing schemes, such as, PPPs, debt swaps for education, health and climate-related financing.

C. Boosting Agricultural Production and Productivity to Achieve Food Self-Sufficiency

63. Mr. Speaker, Honourable Members, the adverse external shocks including the COVID-19 pandemic and the surge in global food prices triggered by the war in Ukraine worsened the food security situation, thereby undermining our efforts to improve the quality of life of our people in recent years. According to the February 2024 Food Security Monitoring System Report published by the World Food Programme (WFP), 18 percent of the population is severely food insecure. Also, 68 percent of the surveyed households reported spending more than 75 percent of their total expenditure on food.

64. Recognising the dire food security situation in the country, His Excellency, the President, Dr. Julius Maada Bio, declared Feed Salone as the flagship programme in the second term of his administration. The key objectives of the Feed Salone Strategy include (i) import substitution of staple crops (ii) boost earnings from agricultural exports (iii) job creation (iv) reduce hunger and malnutrition and (v) build a climate-resilient food system.

65. Mr. Speaker, Honourable Members, as part of broader efforts to promote agricultural productivity and rural development, Government established 6 agro-ecological zones. In the short-term, the focus will be on developing two clusters, that is, Tormabum and Gbondappi in the South and Kychum and Mambolo in the North-West. These zones focused on improving rice production through large scale and competitive farming. To achieve this, in 2024, Government focused on mobilising resources to provide the necessary infrastructure such as roads, energy, irrigation and storage facilities. The aim is to de-risk private sector investments for these zones.

66. Mr. Speaker, Honourable Members, as reported earlier, Government has secured US\$800.0 million in pledges to support the Feed Salone Programme and sustainable energy transition. BADEA has committed US\$250.0 million for the development of the Integrated Rice Industrial Complex in Tormabum, while

OPEC has also committed US\$230.0 million for energy and clusters development. In addition, Government also secured a US\$100.0 million pledge from the African Development Bank to support the development of rice clusters in the Kychum and Mambolo agro-ecological zones, focusing on infrastructure development.

In 2025, the Feed Salone Programme will focus on the following activities:

- i. Continue to mobilise resources to develop the agro-ecological zones;
- ii. Develop 12,250 hectares of Inland Valley Swamps (IVS) and riverine grasslands to enhance rice production and improve water management;
- iii. Construct an additional 275km of feeder roads to improve access to markets and services for rural farmers;
- iv. Complete the construction of four rural bridges in Tompari, Manowa, Mattru, and Gendema to enhance connectivity between farming communities and key market centres;
- v. Establish one high-end poultry feed mill plant in Bo district to improve breeding quality;
- vi. Provide targeted subsidies to the poultry and livestock sectors to reduce the cost of inputs such as animal and poultry feed to improve productivity and enhance competitiveness;
- vii. Establish 1,800 hectares of cocoa and 821 hectares of bulb onion plantations;
- viii. Leverage technology to register at least 50,000 farmers across the country into the biometric National Farmers Registry for accessing agricultural inputs and services;
- ix. Distribute 6 tons of soybean and 4 tons of maize foundation seeds received from the International Institute for Tropical Agriculture (IITA) to strengthen the availability of quality seeds for farmers;
- x. Introduce new insurance products to protect farmers against climate risks and crop failures, providing a safety net for agricultural investments; and
- xi. Continue with the nationwide digital soil mapping initiative to optimise land use and provide farmers with data-driven information.

D. Sustaining Investments in Human Capital

Primary and Secondary Education

67. Mr. Speaker, Honourable Members, Human Capital Development remains a critical pillar in our National Development Plan. Over the last six years, Government has maintained its commitment of providing 20 percent of the national budget to the education sector to support the Free Quality School Education (FQSE) programme. In 2024, Government developed and rolled out key policies including: Radical Inclusion Policy; Integrated Early Childhood Development Policy; School Feeding Policy; Teacher Management Policy among others, in order to lay the foundation for effective delivery of basic education services.

Government will continue to support the FQSE programme by providing the following:

- i. School fee subsidies for primary and basic education;
- ii. Fees for public examinations, including NPSE, BECE and WASSCE;
- iii. Diets for boarding home schools; and
- iv. Teaching and Learning Materials (TLMs) to public and community schools.

68. Mr. Speaker, Honourable Members, Government will sustain the school feeding programme to increase enrolment and retention in primary schools. During the 2024/2025 academic year, Government is targeting 818,000 children covering 2,990 schools in 143 Chiefdoms. The school feeding programme is also encouraging homegrown school feeding initiatives, where communities are supported to grow food crops, such as rice, cassava tubers and leaves, potato, yam, oil palm and vegetables. These crops are purchased from the communities to increase employment, rural incomes and food security.

69. Mr. Speaker, Honourable Members, in 2025, Government will also undertake the following additional interventions:

- i. Train 14,000 teachers in Foundational Learning with a focus on Numeracy;
- ii. Recruit an additional 220 School Quality Assurance Monitoring and Resource Officers;
- iii. Integrate the Education Management Information System (EMIS) with the National Civil Registration Authority's (NCRA) database to produce Unique Learners identity, which will be linked to the National Identification Number (NIN); and
- iv. Provide sanitary pads for school going girls, targeting 250,000 girls in 2025.

Technical and Higher Education

70. Mr. Speaker, Honourable Members, the successful implementation of the Free Quality School Education (FQSE) programme has triggered a substantial increase in the number of young people accessing tertiary and higher education institutions. In the last three years, an average of 58 percent of students have obtained five credits and above at WASSCE.

71. Consequently, the Ministry of Technical and Higher Education is faced with the enormous task of working with universities and colleges to ensure students are admitted to pursue their preferred programmes of study. Furthermore, the need to improve the quality of higher education and address the skills gap in critical areas such as science, technical and vocational education will require steady efforts to sustain the development aspirations of our nation. To improve the outcomes in technical and higher education, Government will:

- i. Fully operationalise the Kono University of Science and Technology;
- ii. Establish and operationalise six Technical and Vocational Education and Training (TVET) institutions, one each in Port Loko, Bombali, Kailahun, Falaba, Karene and Bonthe districts;
- iii. Scale up efforts to provide modern teaching and learning materials to TVETs and tertiary institutions;
- iv. Design a comprehensive roadmap for the upgrading of Government Technical Institutions (GTIs) to Community Technical Colleges;
- v. Continue to support the FQSE programme by implementing and monitoring the standardised and harmonised curriculum for teacher education, activating the teaching practice policy, and developing the framework for the National Science Technology and Innovation Policy.

Improving Health Care

72. Mr. Speaker, Honourable Members, Government will continue to improve access to healthcare services, essential drugs and medical supplies and health infrastructure in line with the National Development Plan, the Universal Health Coverage 2030, and Goal 3 of the Sustainable Development Goals (SDGs) 2030. The target is to reduce maternal mortality from 443 to 70 per 100,000 live births; infant mortality from 75 to 37.5 per 1,000 live births; increase health worker density from 13.4 to 20 per 10,000 population; and decrease in out-of-pocket healthcare expenses from 50.4 percent to 40 percent by 2030.

73. Mr. Speaker, Honourable Members, in addition to the notable investments in health infrastructure, other achievements in the health sector include the following:

- (i) Constructed a midwifery school in Kenema;
- (ii) Rehabilitated 16 district hospitals;
- (iii) Installed solar panels in 6 hospitals and 200 Peripheral Health Units (PHUs);
- (iv) Recruited over 2,000 health workers and invested in capacity building to improve health care efficiency;
- (v) Launched the Sierra Leone Child Survival Action Plan; and
- (vi) Introduced a nationwide malaria vaccine and routine Human Papillomavirus Vaccines (HPV) for girls aged between 9 to 14 years.

74. Mr. Speaker, Honourable Members, Government will continue to work with development partners to improve on these outcomes by undertaking the following in 2025:

- i. Continue to support the Free Health Care Initiative (FHCI) for under-fives, pregnant women and lactating mothers;
- ii. Strengthen the National Public Health Agency to deliver on their mandate;
- iii. Construct a National Warehouse to enhance logistics and supply chain management for better healthcare delivery;
- iv. Accelerate the construction of the National Cancer Diagnostic and Treatment Centre in Kerry Town;
- v. Support and scale up the deployment of digital health technology for pregnancy registration and service tracking as an effort to reduce maternal mortality rates;
- vi. Increase health service delivery through mobile clinics;
- vii. Operationalise the Sierra Leone Social Health Insurance (SLeSHI) to reduce the financial burden of accessing quality health services;
- viii. Strengthen the Julius Maada Bio Paediatric Centre of Excellence to reduce infant and under-five mortality rates;
- ix. Enact and implement the Reproductive and Safe Motherhood Bill; and
- x. Expand mental health prevention and treatment capacity, including response to the 'Kush' epidemic.

E. Expanding Social Safety Nets to Protect the Poor and Vulnerable

75. Mr. Speaker, Honourable Members, Government acknowledges the urgent need for targeted social safety nets to provide vulnerable households the much-needed support. Government through the National Commission for Social Action (NaCSA) and other MDAs is collaborating with development partners such as the World Bank, European Union, and Islamic Development Bank in executing numerous social safety net programmes.

76. While the objective of our fiscal policy going forward is to consolidate public spending, Government will at the same time endeavour to protect social spending programmes, such as the FQSE programme, including school feeding, Free Health Care Initiative and unconditional cash transfers.

77. Mr. Speaker, Honourable Members, Government through NaCSA will undertake the following key social safety net interventions in 2025:

- i. Complete the delivery of cash transfers to 27,600 households under the Productive Social Safety Net and Youth Employment (PSSNYE) project;
- ii. Provide micro-grants and productive skills development to 500 Persons with Disabilities (PWDs) and Albinos in urban communities nationwide;
- iii. Through the Ministry of Employment, Labour and Social Security and with support from development partners, continue to provide cash transfers to the 11,606 registered aged nationwide;
- iv. Continue to provide income support and promote economic inclusion for 15,000 female youth in extremely poor households across the country;
- v. In collaboration with the National Youth Commission, NaCSA will train 10,000 youth and provide them with cash grants of US\$3,000 per group of 10 to establish and operate youth-led enterprises. NaCSA will work with the Ministry of Youth Affairs to roll out a Business Plan Competition targeting at least 3,000 young entrepreneurs;
- vi. Under the Labour Intensive Public Works Programme, NaCSA will create 75,000 short-term jobs for the youth in construction and green public works such as Tree Planting and Youth in Garbage Collection;
- vii. NaCSA will also roll out the Sustainable Cash for Work programme in Tonkolili, Moyamba and Falaba districts benefiting 6,000 youth, and also extend the green public works targeting 5,000 youth in the municipalities of Bo, Kenema, Makeni, and Port Loko; and

- viii. NaCSA will construct water conservation and harvesting on 1,500 hectares of cultivated land, and will supply inputs for agricultural value chain development in support of the Feed Salone Initiative.

F. Investing in Infrastructure, Technology and Innovation

78. Mr. Speaker, Honourable Members, infrastructure development is a crucial enabler in enhancing productivity, improving competitiveness and promoting sustainable growth and economic development. To this end, Government will continue to enhance investments in key physical and digital infrastructure such as roads, transport, ICT, energy, water and public buildings.

79. Mr. Speaker, Honourable Members, in the **road sector**, Government with support from development partners will:

- i. Continue the construction of Tikonko-Kpetema-Mattru Jong Road, including the Bumpeh Bridge with support from BADEA;
- ii. Complete the construction of the Targrin-Lungi-Konakridee Road;
- iii. Reconstruct the Buedu-Koindu Road with support from the African Development Bank (AfDB);
- iv. Reconstruct the Kabala-Falaba-Limbaya Junction Road to the Guinea Border;
- v. Reconstruct the Bandajuma-Pujehun-Gbondappi Road;
- vi. Rehabilitate city roads in Freetown, Makeni, Bo and Kenema;
- vii. Complete the rehabilitation of township roads in Moyamba, Pujehun, Mattru-Jong, Bonthe Island, and Tihun; and
- viii. Construct Mano Junction-Tongo-Kangama-Bumpeh Road; Sumbuya Junction-Briamaia-Kukuna Road; and Mobai Junction-Baiwala-Bomaru Road.

80. Mr. Speaker, Honourable Members, in the **energy sector**, Government will continue to undertake interventions to increase reliable electricity supply nationwide through the following:

- (i) Install 40 megawatts solar plant with backup battery storage, of which, 30 megawatts and 10 megawatts will be installed in Newton and Lungi respectively, under the World Bank-funded Regional Emergency Solar Power Intervention Project (RESPITE);
- (ii) Rehabilitate and extend the low and medium voltage distribution network under the Enhancing Sierra Leone Energy Access Project supported by the World Bank;

- (iii) Install solar mini-grids nationwide under the Transformational Energy Access Project supported by the European Union;
- (iv) Install 225 KV Double Circuit Transmission Line from Bumbuna to Newton;
- (v) Rehabilitate and extend the Bo-Kenema Distribution System;
- (vi) Complete the implementation of the Seven District Towns Electrification Project;
- (vii) Rehabilitate the Goma-Dodo Hydropower Dam; and
- (viii) Extend transmission and distribution lines to the mining companies.

81. Mr. Speaker, Honourable Members, with the ratification of the MCC Compact Agreement by this Parliament, Sierra Leone is currently in the mobilisation phase where critical design work for the mega-infrastructure investments will be undertaken. During this period, over US\$40.0 million of Compact funds will be expended. Sierra Leone must continue to meet the MCC eligibility criteria and satisfy the following Conditions Precedent to commence implementation:

- i. Update of the Electricity Grid Code;
- ii. Develop an arrears payment plan for EDSA;
- iii. Adopt the Energy Sector Roadmap;
- iv. Establish the Independent Collections Account; and
- v. Develop high-level monitoring and evaluation indicators.

82. Mr. Speaker, Honourable Members, to enhance the availability of **water** in communities across the country, Government will:

- i. Continue the construction of water supply facilities in Six District Capitals - Moyamba, Makeni, Pujehun, Kailahun, Mattru-Jong and Kambia;
- ii. Continue the construction of water supply systems in the Bonthe Municipality;
- iii. Continue the construction of the Kenema Gravity Flow Scheme;
- iv. Complete the Blama Bandawor and Six Villages Water Supply Project;

- v. Continue the construction of the Makeni Balancing Reservoir to enhance water supply to the growing population of Makeni City;
- vi. Continue the construction of the Lungi Water Supply System;
- vii. Construct the Rokupr Water Supply System;
- viii. Continue the construction of 45 boreholes in Tongo, Magbontho, Segbwema and Daru;
- ix. Commence the implementation of the Kamakwei Water Supply Project;
- x. Complete the implementation of the Freetown WASH and Aquatic Environment Revamping Project; and
- xi. Continue the implementation of the Four Towns Water Supply Project to provide reliable water supply to the Mongo, Daru, Njala and Mattru Jong with support from the Indian EXIM Bank.

83. Mr. Speaker, Honourable Members, advancement in **communications, technology and innovation** can deliver faster productivity and economic growth. Government is expanding internet connectivity across the country, while also strengthening the policy and governance framework in the sector. There have been some notable strides in the sector including, the deployment of the national terrestrial backbone network ring covering 639 kilometres and the establishment of the last-mile metro and access to fibre networks in 10 district towns. Government is also implementing the Sierra Leone Digital Transformation Project (SLDTP) funded by the World Bank with a US\$50.0 million grant to upgrade the national digital infrastructure, improve digital skills and enhance Government's capacity to deliver public services digitally.

84. Mr. Speaker, Honourable Members, to further improve access, coverage and quality of communications and technology services, Government will:

- i. Enact a Digital Government Bill and a Startup Bill to create a conducive environment for development and uptake of digital services;
- ii. Establish an Innovation Fund for Felei Tech City Development that will create 1,500 jobs for the youth nationwide;
- iii. Domesticated and implement the Economic Community of West African States (ECOWAS) Treaty on Free Roaming Agreement in the region, with the aim to harmonise and reduce the cost of using communication services whilst roaming within the region;
- iv. Conduct a National Access Gap survey for the telecommunications sector to determine national coverage areas and gaps;

- v. Improve mobile penetration by strengthening the policy and regulatory framework of the sector, and involving the Mobile Network Operators (MNOs) to deploy additional telecommunication network sites;
- vi. Acquire equipment for spectrum management and network monitoring to improve the quality of telecommunications services; and
- vii. Develop and implement standards for digital service interoperability.

G. Creating Employment Opportunities for the Youth

85. Mr. Speaker, Honourable Members, creating and facilitating employment opportunities provides incomes and improves the livelihoods of our youth. In addition to the policies geared towards fostering a stable economic environment and improving infrastructure as earlier outlined, Government is also creating job opportunities by improving the investment climate, supporting SME growth and skills development, and promoting special youth employment schemes in various sectors.

Improving the Business Environment

86. Mr. Speaker, Honourable Members, Government remains committed to improving the business environment by streamlining regulatory processes, eliminating bureaucratic bottlenecks, and reducing the cost and time of doing business to make Sierra Leone a more attractive destination for investment. By the end of 2024, the National Investment Board (NIB) will complete the integration of all its Directorates including, the Sierra Leone Investment and Export Promotion Agency (SLIEPA), Corporate Affairs Commission (CAC), Public Private Partnership (PPP) Unit and the Business Registration section of the Office of the Administrator and Registrar-General (OARG), to allow for the full delivery of its mandate. To further improve the investment environment, Government through the NIB will:

- i. Complete the development of a National Investment Strategy, National Investment Policy and National Investment Regulations;
- ii. Continue to simplify business registration and licensing, through a fully functional and operational One-Stop-Shop (OSS) that will digitise business processes to further reduce the time and cost associated with starting a business;
- iii. Continue to explore Public Private Partnerships (PPPs) to leverage private sector capital, expertise and innovation to address the infrastructure deficit; and
- iv. Collaborate with institutions that strengthen contract enforcement and protect property rights to increase investor confidence.

87. Mr. Speaker, Honourable Members, Government has taken steps to enhance digital financial inclusion through the strategic deployment of the National Payment Switch to further improve the business environment. This pioneering initiative ensures interoperability among banks, other financial institutions, mobile money operators, and fintech firms, thereby streamlining the payment process for goods and services across diverse platforms.

Supporting Small and Medium Enterprises (SMEs) for Employment Creation

88. Mr. Speaker, Honourable Members, Small and Medium Enterprises (SMEs) continue to serve as a source of entrepreneurial skills, innovation and employment in our economy. As part of the Government's objective to strengthen the SME ecosystem, the Sierra Leone Economic Diversification Project (SLEDP) in collaboration with the Small and Medium Enterprises Development Agency (SMEDA) disbursed a total of US\$3.0 million to support the growth of 102 SMEs in 2024, of which, more than 50 percent are women-owned enterprises.

89. To improve access to finance for businesses, the Bank of Sierra Leone with support from SLEDP continues to operationalise the upgraded collateral registry. As a result, US\$39.3 million has been unlocked as loans through the registry using immovable and movable assets as collaterals. These interventions have led to the creation of over 2,000 jobs in light manufacturing, innovation, tourism, agri-business and creative and circular economy.

90. Mr. Speaker, Honourable Members, in 2025, SLEDP will roll out the Core Investment Facility of US\$1.5 million aimed at de-risking on-lending to SMEs. To consolidate these gains, Government is currently engaging the World Bank for additional funding to continue supporting SMEs.

91. Mr. Speaker, Honourable Members, you will recall that Government established the MUNAFA Fund in 2021 and provided an initial capital of NLe30.0 million to enhance access to capital for SMEs. The portfolio has so far recorded a recovery rate of 63 percent. Government is, therefore, urging the Financial Services Providers (FSPs) to scale up efforts to recover the loans and pay back the principal to SMEDA to allow more businesses to benefit from the Fund.

92. Mr. Speaker, Honourable Members, consistent with these efforts to support businesses and create jobs, SMEDA has secured a US\$26.9 million grant from the United Nations Industrial Development Organisation (UNIDO) and Global Environment Facility (GEF) to implement the Promotion of Climate Adaptation Technology and Business Model Innovations and Entrepreneurship in Sierra Leone (CATBIE) project. The project will provide capacity building, technology transfer, business coaching, and access to finance to SMEs in the water, energy, and food sectors. The project aims to create 200 new jobs and help 250,000 vulnerable people, of which, at least 40 percent will be women and 20 percent youth. The project will also establish a national adaptation innovation platform.

Supporting Youth Employment

93. Mr. Speaker, Honourable Members, the youth account for two-thirds of the overall population, constituting the bulk of the workforce. They contribute their ideas, energies and skills towards national development, making them a catalyst for nation building and societal change. At the same time, the large number of unemployed youth are a potential source of insecurity given their vulnerability to drug abuse, and recruitment into criminal and violent activities.

94. Mr. Speaker, Honourable Members, in order to address unemployment, underemployment, and informal employment in the various sectors of the economy, we must continue to provide the youth with the relevant education, training and skills.

95. Mr. Speaker, Honourable Members, our Government has a vested interest in empowering the youth of this country. In 2024, Government provided 50 fishing boats, constructed 31 car wash centres, and procured 60 tricycles (kekehs) to support youth groups in the respective trades. Government also constructed 4 YouthConnekt Hubs in Falaba, Kailahun, Bonthe, and Western Area Rural.

96. To consolidate efforts in providing jobs for our youth, Government will undertake the following:

- (i) Operationalise the National Youth Empowerment Fund with seed capital to provide access to finance and business development services for the establishment of 20,000 youth enterprises;
- (ii) Scale up the BSL Youth Enterprise Fund to provide single digit interest loans to youth-owned enterprises;
- (iii) With support from the World Bank-funded Productive Social Safety Nets and Youth Employment Project, initiate the establishment of a Youth Empowerment and Employment portal to create a one-stop shop for all youth interventions;
- (iv) Scale up grants to female youth-led organisations to solve the challenges faced by youth in communities;
- (v) In collaboration with the Armed Forces Technical College (AFTEC), train, certify and support 1,000 young women with start-up kits in non-traditional trades, such as building and construction, solar and renewable energy, electrical installation, auto mechanics and carpentry;
- (vi) Scale up the Youth in Commercial Transportation Initiative by procuring 200 additional tricycles (kekehs); and
- (vii) Recruit 670 Sierra Leonean young graduates as corps into the National Youth Service and facilitate job placement for all trained corps.

H. Mitigating and Adapting to Climate Change

97. Mr. Speaker, Honourable Members, in 2025, Government through the Ministry of Environment and Climate Change will develop the environmental legal and regulatory framework to ensure that Sierra Leone's environmental laws are robust and aligned with international standards. In this regard, Government will:

- (i) Develop legislation to regulate all climate actions to reduce emissions and adapt to the adverse impacts of climate change;
- (ii) Develop a National Plastics and Plastic Waste Management Bill, which will seek to limit plastic usage, encourage proper disposal of plastic waste and phase out single-use plastics; and
- (iii) Review the Forestry Act, 1988, as amended in 2022 and the Wildlife Conservation Management Act, 1972, as amended in 2022. These revised Acts will be submitted to this Noble House for ratification.

98. Mr. Speaker, Honourable Members, Sierra Leone updated its Nationally Determined Contributions (NDC 2.0) in 2021. In 2025, the Environmental Protection Agency (EPA) will:

- (i) Update the NDC 2.0 to NDC 3.0 that aims to respond to the threat of global warming and climate change in line with the Paris Agreement. The NDC 3.0 will be aligned with national policies and backed by concrete programmes that can be implemented by both the public and private sector as well as CSOs;
- (ii) Update the National Biodiversity Strategic Action Plan (NBSAP 6.0); and
- (iii) Develop a Long-Term Low Emissions Development Strategy (LT-LEDS 1.0) and the first-ever National Programme for Pollution Prevention (N3P 1.0), with accompanying investment plans to ensure full execution.

99. Mr. Speaker, Honourable Members, to achieve our targets in the NDC-3.0, Sierra Leone will require significant amount of resources to implement both the conditional and unconditional programmes. In this regard, the Ministry of Finance, with support from the World Bank, commenced the development of a National Climate Finance Strategy for Sierra Leone. The Strategy will outline various instruments to be used in the medium-term to mobilise climate finances from both domestic and international sources.

100. Mr. Speaker, Honourable Members, given the importance of international climate finance in our transition process, the Presidential Initiative on Climate Change, Renewable Energy and Food Security, the Ministry of Finance, the Ministry of Planning and Economic Development, the Ministry of Environment and Climate Change and the EPA will, in 2025, work together to finalise the

work programmes for both the Green Climate Fund (GCF) and the Global Environmental Facility (GEF). This will unlock further international funding to support our climate resilience and environmental projects. Government will also put in place the necessary regulatory arrangements to participate in the international carbon market. In this regard, the UNDP provided technical and financial support to Government to develop a carbon policy framework.

I. Improving the Efficiency of Public Administration

101. Mr. Speaker, Honourable Members, Government fully recognises the need to strengthen the public service architecture to ensure that the formulation of policies translate into effective and efficient delivery of public services for the citizens. In addition, achieving the aspirations that have been set out in the National Development Plan requires strong political leadership, effective institutions, and novel approaches to tackle the inherent challenges that hamper the performance of the public sector.

102. Mr. Speaker, Honourable Members, to usher in a new era of efficiency and professionalism in the delivery of public services, Government will:

- i. Conduct an institutional assessment and workforce audit to evaluate the current operational structures, capacity, and performance of various public institutions;
- ii. Update human resource management policies and frameworks on recruitment, performance appraisal and promotion;
- iii. Transform the Civil Service Training College into a Public Service Academy to improve and strengthen capacity in training, research, consultancy and advisory services in the public sector;
- iv. Create a public service competency framework and capacity-building policy; and
- v. Digitalise and harmonise the human resources management processes.

J. Promoting Gender Equality

103. Mr. Speaker, Honourable Members, Government is making steady progress in the advancement of gender equality and the empowerment of women and girls, reflected by the deliberate efforts in promoting their participation in governance and economic activities, as well as protecting their rights. This has a direct impact in promoting inclusion and sustaining economic growth.

To reinforce these efforts, Government will:

- i. Review and amend the Matrimonial Clauses Act, 1960, the Adoption Act, 1989 and the Sexual Offences (Amendment) Act, 2019;

- ii. Develop regulations for the prohibition of the Child Marriage Act, 2024 and the enactment of the Child Rights Amendment Bill, 2024;
- iii. Review the National Strategy for Sexual Gender Based Violence (SGBV) Response;
- iv. Expand SGBV service provision by establishing One Stop Centres (OSCs) in Tonkolili and Falaba, and provide support to the 7 existing OSCs;
- v. Roll out the Gender Based Violence Information Management System to all districts in the country and establish one additional Safe Home for the provision of temporary shelter for survivors of SGBV;
- vi. Strengthen gender mainstreaming across MDAs by coordinating and providing capacity building to support the establishment of Gender Units in MDAs; and
- vii. Support the implementation of the Spotlight Initiative to address violence against women and girls, with support from the European Union.

V. THE FISCAL YEAR (FY) 2025 BUDGET

(a) Domestic Revenues and Grants

104. Mr. Speaker, Honourable Members, the effective implementation of the National Development Plan, largely depends on a robust revenue mobilisation drive. The Medium Term Revenue Strategy (MTRS) 2023 – 2027, is our blue print for domestic revenue mobilisation. Most of the revenue measures contained in the MTRS are being implemented through the Finance Acts 2023 and 2024. Government's focus for 2025 is to strengthen tax compliance and administration.

105. Mr. Speaker, Honourable Members, on the basis of the tax policy and administrative measures to be implemented and the expected recovery in economic activities, **domestic revenue** for FY2025 is projected at NLe18.9 billion (9.8 percent of GDP). Income taxes will contribute NLe6.7 billion; goods and services tax (GST), NLe4.3 billion; customs and excise duties, NLe4.1 billion; mining royalties and licences, NLe1.1 billion; fisheries royalties and licences, NLe171.7 million; parastatal dividends, NLe396.0 million; revenues from other Government departments, including Treasury Single Account (TSA) Agencies and royalty on timber exports will amount to NLe1.8 billion. Road user charges and vehicle licences will contribute NLe249.1 million to domestic revenue in 2025.

106. **Total grants** to be disbursed by development partners are projected at NLe9.0 billion (4.6 percent of GDP), of which, budget support from the World Bank and the European Union will amount to NLe2.1 billion. Other grants from several development partners will amount to NLe6.9 billion; of which, project grants will amount to NLe2.7 billion and off-budget grants, NLe4.2 billion. **Total revenue and grants** will, therefore, amount to NLe27.9 billion (14.4 percent of GDP).

(b) Expenditure Priorities and Budget Allocations

107. Mr. Speaker, Honourable Members, the priorities of Government as articulated in the National Development Plan are: Feed Salone; Human Capital Development; Youth Employment Scheme; Infrastructure, Technology and Innovation; and Transforming the Public Service Architecture, also referred to as the **BIG FIVE GAME CHANGERS** given their potential to transform our economy. Consequently, the composition and allocation of Government expenditures, both recurrent and capital, for the 2025 fiscal year are geared towards ensuring the implementation of the National Development Plan in order to improve the well-being of Sierra Leoneans.

108. Mr. Speaker, Honourable Members, **total expenditure and net lending** for the 2025 fiscal year is projected at NLe35.3 billion (18.3 percent of GDP). Of the total expenditure, **recurrent expenditures** are projected at NLe22.1 billion (11.4 percent of GDP) and **capital expenditures and net lending** are projected at NLe13.0 billion (6.7 percent of GDP), of which, **capital expenditure** is NLe11.7 billion and **capital transfers** for the recapitalisation of the Bank of Sierra Leone is NLe1.3 billion. **Foreign-financed capital expenditure** is projected at NLe9.5 billion (4.9 percent of GDP) and **domestic-funded capital expenditures** at NLe2.2 billion (1.1 percent of GDP).

Wages and Salaries

109. Mr. Speaker, Honourable Members, the **Government Wage Bill** is projected to increase to NLe7.6 billion (3.9 percent of GDP) in 2025 from NLe6.5 billion (3.9 percent of GDP) in 2024. The increase in the nominal wage bill covers the following:

- i. Government's commitment to a 45 percent increase in salaries for **teachers** which started in 2023 remains intact. Teachers will, therefore, receive the third and final tranche of 15 percent increase in January 2025. Government will also recruit 2,000 additional teachers and reassess and promote 3,043 teachers, effective September 2025;
- ii. Recruitment of 3,000 **health workers** effective July 2025 and a 15 percent salary increase for **health workers** effective April 2025;
- iii. Recruitment of additional 1,000 **civil servants**;
- iv. Award a 30 percent salary increase effective April 2025 for civil servants in Grades 8 to 14 who had not received any pay raise since 2018;

- v. Recruitment of 500 staff by **tertiary educational institutions** effective September 2025 as follows: Universities - 300, Colleges -100 and Technical and Vocational Institutions -100 staff. A 15 percent salary increase is awarded to staff of tertiary education institutions effective April 2025;
- vi. Recruitment of 600 **military personnel** effective July 2025. The military will be awarded a 15 percent salary increase effective April 2025. In addition, 500 **military health workers** will be recruited effective March 2025. All military health workers will be awarded a 15 percent salary increase effective April 2025, as in the case of the other health workers;
- vii. Recruitment of 1,000 new employees for the **Sierra Leone Police** effective July 2025. A 15 percent salary increase will be awarded to the Sierra Leone Police effective April 2025;
- viii. Recruitment of 1,000 new employees by the **Sierra Leone Correctional Services**, effective July 2025. A 15 percent salary increase will be awarded to the Sierra Leone Correctional Services effective April 2025;
- ix. Recruitment of 200 new employees by the **National Fire Force** effective July 2025. A 15 percent salary increase will be awarded to the National Fire Force effective April 2025;
- x. A cost of living adjustment of 5 percent is made for **Foreign Missions** and for the **Judiciary** effective April 2025;
- xi. **Government pensioners** will receive a 25 percent increase in their pensions effective April 2025. This is limited to Government employees who retired before the establishment of the National Social Security and Insurance Trust (NASSIT) and Political Pensioners;
- xii. **Core staff of Local Councils** are awarded a 30 percent salary increase effective April 2025; and
- xiii. Limit the recruitment of **consultants to 50 personnel** in FY2025.

Debt Service Payments

110. Mr. Speaker, Honourable Members, **total interest payments** are projected at NLe7.4 billion in 2025 (3.8 percent of GDP). Of this, interest payments on domestic debt will amount to NLe7.1 billion, and on external debt, NLe319.0 million. The **principal repayments on external debts (amortisation)** will amount to NLe1.9 billion.

Non-Interest Recurrent and Capital Expenditures

111. Mr. Speaker, Honourable Members, the allocations of recurrent and capital expenditures reflect the priorities defined in the Medium Term National Development Plan (MTNDP), 2024-2030.

Feed Salone: Improving Agricultural Productivity for Food Self-Sufficiency

(a) Agriculture and Food Security

112. Mr. Speaker, Honourable Members, Government is allocating NLe1.3 billion to the **agricultural sector** accounting for 8 percent of primary expenditures. Of this amount, NLe747.2 million is allocated from the domestic capital budget to the Feed Salone Initiative, of which, NLe616.0 million is provided for development and promotion of two agro-ecological zones (Tormabum and Gbondappi in the South and Mambolo and Kychum in the North-West). This amount will support road improvements, generation and transmission of electricity and construction of water supply and irrigation systems in the zones. In addition, Government is allocating NLe135.8 million for the reconstruction and rehabilitation of roads leading to agricultural areas. Government is also allocating NLe20.0 million for the provision of agricultural inputs for rice and poultry feed production through the e-voucher system.

113. Government is also allocating NLe95.3 million from the recurrent budget to support the various departments in the Ministry of Agriculture and Food Security (MAFS). In addition, NLe17.0 million is provided to the Sierra Leone Agricultural Research Institute (SLARI). Transfers to Local Councils for devolved functions in the agricultural and fishing sectors will amount to NLe52.0 million. The sum of NLe125.4 million represents the wage bill of the MAFS and allied agencies.

114. Development partners, including the World Bank, AfDB, IsDB, IFAD, BADEA and Indian EXIM Bank will disburse NLe2.3 billion to support the implementation of various projects in the agricultural sector.

(b) Fisheries and Marine Resources

115. Mr. Speaker, Honourable Members, the sum of NLe23.8 million is allocated from the recurrent budget to the Ministry of Fisheries and Marine Resources, in support of artisanal fishing and fish export activities. The sum of NLe10.3 million represents the wage bill of the Ministry of Fisheries and Marine Resources.

116. An amount of NLe26.0 million is allocated from the domestic capital budget for the rehabilitation and development of fishing infrastructure and to promote women empowerment in the fisheries sector.

Human Capital Development

(a) Education

117. Mr. Speaker, Honourable Members, Government is sustaining its commitment to spend at least 20 percent of primary expenditures on education. To this end, Government is allocating an amount of NLe3.4 billion to the **education sector**, representing 20 percent of total primary expenditures. The sum of NLe1.1 billion is allocated from the recurrent budget to the Ministry of Basic and Senior Secondary Education (MBSSE) to support the Free Quality School Education (FQSE) programme. Of this, an amount of NLe870.0 million is allocated to the School Feeding Programme; NLe80.0 million for school fees subsidies for junior secondary schools; NLe45.0 million for examination fees for WASSCE; and NLe25.0 million for the procurement and distribution of sanitary pads to school-going girls.

118. Transfers to Local Councils for basic education services will amount to NLe161.4 million covering the payment of examination fees for NPSE and BECE, the procurement and distribution of teaching and learning materials, and school fee subsidies for primary schools. The Teaching Service Commission is allocated NLe5.0 million.

119. Mr. Speaker, Honourable Members, the Ministry of Technical and Higher Education has been allocated the sum of NLe191.0 million from the recurrent budget, including NLe137.0 million as grants to tertiary educational institutions, NLe16.3 million as Grants-in-Aid, and NLe14.3 million for technical and vocational education. An amount of NLe10.3 million is allocated to the Students Loan Scheme Secretariat.

120. The wage bill for the education sector is NLe1.9 billion, of which, NLe1.4 billion covers salaries of teachers and staff of the Ministry of Basic and Senior Secondary Education, and NLe464.4 million for staff of tertiary educational institutions.

121. Mr. Speaker, Honourable Members, the sum of NLe38.9 million is allocated from the domestic capital budget to the education sector, of which, NLe28.6 million is counterpart contribution to donor-funded projects, and NLe10.3 million for the construction and equipping of a National Archive and Record Centre and for the transformation of Government Technical Institutes into Community Technical Colleges.

122. Development partners, including the World Bank, IsDB, OFID, BADEA, Saudi Fund, and EBID will disburse NLe308.1 million for the construction of the University of Science and Technology in Kono District; rehabilitation of Government schools; Milton Margai Technical University and Bunumbu Teachers College; as well as to provide digital connectivity in schools.

(b) Health

123. Mr. Speaker, Honourable Members, Government is allocating a total of NLe1.5 billion to the **health sector**, accounting for 9 percent of total primary expenditures. Of this, an amount of NLe131.7 million is allocated from the recurrent budget to the Ministry of Health. This includes NLe41.2 million for tertiary hospitals and ambulance services, NLe16.1 million for primary health services; and NLe10.9 million for reproductive and child health services.

124. The sum of NLe64.4 million is allocated to the National Medical Supplies Agency, of which, NLe42.2 million is for the procurement of free health care drugs. An amount of NLe9.0 million is also allocated to the National Public Health Agency and NLe6.5 million to the Health Service Commission. Transfers to Local Councils for devolved health functions will amount to NLe61.8 million. The sum of NLe1.0 billion is allocated as wages and salaries for health workers and NLe56.2 million for the salaries of the staff of allied health agencies.

125. Mr. Speaker, Honourable Members, from the domestic capital budget, Government is allocating the sum of NLe30.0 million to the Ministry of Health, of which, NLe20.0 million is for the construction of a Cancer and Diagnostic Medical Centre and NLe10.0 million for the Rehabilitation and Expansion of District Hospitals.

126. Development partners, including the World Bank, IsDB, BADEA, Kuwaiti Fund and Global Fund will disburse NLe388.5 million to support the implementation of various projects in the health sector, including the construction of Pharma Grade Warehouse. Government is also providing NLe72.0 million as counterpart contribution for donor-funded projects in the health sector.

(c) Social Protection

127. Mr. Speaker, Honourable Members, as a demonstration of Government's commitment in continuing to provide social safety nets, the domestic capital expenditure allocation to NaCSA has been significantly augmented. The sum of NLe45.2 million is allocated for the implementation of the Community Driven Development Project and Rapid Community Development Initiative (RACODI). In addition, the sum of NLe8.6 million is allocated from the recurrent budget to NaCSA. Government is allocating the sum of NLe24.0 million to NaCSA for wages and salaries.

128. The World Bank and IsDB will disburse NLe244.3 million to NaCSA to scale up the implementation of the Productive Social Safety Nets and Youth Empowerment (PSSNYE) Project and the Sierra Leone Community Development Driven Project. In addition, the sum of NLe7.0 million is allocated from the domestic capital budget to NaCSA as counterpart contribution for the implementation of these donor-funded projects.

129. Mr. Speaker, Honourable Members, the Ministry of Social Welfare is allocated the sum of NLe23.0 million from the recurrent budget, of which, NLe13.0 million is for social safety net programmes, including diets for approved schools and programmes for the disabled. To ensure our institutions provide support for our compatriots affected by drug abuse, the sum of NLe2.5 million is allocated from the domestic capital budget for the establishment of rehabilitation centres for drug addicts.

130. Mr. Speaker, Honourable Members, the Ministry of Employment, Labour and Social Security is allocated NLe15.0 million from the recurrent budget, of which, NLe4.0 million is for social safety nets for the aged.

131. The Ministry of Gender and Children's Affairs is allocated NLe6.9 million, of which, NLe3.7 million is for gender and children's programmes and NLe3.1 million for the Children's Commission. In addition, NLe1.0 million is allocated for the establishment of the Women Economic and Development Fund and reintegration of street children.

Infrastructure and Technology

132. Mr. Speaker, Honourable Members, the sum of NLe669.4 million is provided from the domestic capital budget to support the implementation of infrastructure and technology projects.

(a) Roads

133. Mr. Speaker, Honourable Members, an amount of NLe345.7 million is allocated to the Sierra Leone Roads Authority (SLRA) from the domestic capital budget for the ongoing **construction, rehabilitation and completion of trunk and township roads and bridges**. The allocation makes provision for the completion of the following trunk roads and bridges: Kabala-Falaba-Limbaya Junction to Guinea Border Road; Targrin-Lungi-Konakridee Road; Bandajuma-Pujehun-Gbondappi Road; Taiama-Njala Road; Moyamba-Sembehun-Shenge Road; Kambia-Madina-Kukuna-Konta-Guinea Border Road; and Jojoma; Geoma; Yifin; Banekeh; and Walihun bridges.

134. Furthermore, NLe15.0 million is allocated for spot improvement of major highways and NLe35.9 million for the re-gravelling of selected trunk roads, including Mano Junction-Tongo-Kangama-Bumpeh Road, Sumbuya Junction-Briamaia-Kukuna Road and the Mobai Junction-Baiwala-Bomaru Road.

135. An allocation of NLe133.9 million is made for the completion of city and township roads in Freetown, Bo, Kenema, Moyamba, Pujehun, Matru Jong, Bonthe, Waterloo, Tihun, Makeni, Kono and Kambia.

136. The World Bank, AfDB, BADEA and the Kuwaiti Fund will also disburse NLe497.3 million to support the ongoing construction and reconstruction of several roads and bridges: Tokeh-Lumley Road; Buedu-Koindu Road; Tikonko-

Kpetema-Matru-Jong Road; Kailahun-Buedu Road; and Moselelo, Komrabai, Sumbuya and Batkanu Bridges. In addition, Government is providing NLe37.1 million from the domestic capital budget as counterpart contribution towards the implementation of these roads and bridges projects.

137. Pipeline road projects for which Government is mobilising funding are Kpetema-Serabu Road, Kambia-Tompari-Kamakwie Road; Bauya-Bendu Cha Road; Kenema-Zimmi Road; and the Mano Junction-Tongo-Kangama-Bumpeh Road. Government is also collaborating with the private sector under innovative financing arrangements such as Public Private Partnerships to finance the construction of the following roads: Mabang-Moyamba-Gbangbatoke Junction Road; Moyamba-Sembehun-Shenge Road; and Sefadu-Kamiandor-Conakry Road.

(b) Energy

138. Mr. Speaker, Honourable Members, the sum of NLe127.3 million is provided from the domestic capital budget to the **energy sector**, of which, NLe50.0 million is for the completion of the Seven Districts Electricity Project, NLe26.0 million for the rehabilitation of the Goma-Dodo Hydro Dam, NLe26.0 million for the extension of transmission and distribution lines to mining companies, and NLe25.5 million for enhancing energy generation and transmission. Furthermore, Government is providing NLe875.0 million as subsidies to EDSA for the payment of outstanding invoices to the Independent Power Producers (IPPs), including Karpower, CI-Energy, and TRANSCO-CLSG.

139. The World Bank, AfDB and the Indian EXIM Bank will disburse NLe1.4 billion for the implementation of several projects in the energy sector, including the Regional Emergency Solar Power Intervention Project (RESPITE). The EU is supporting improvement in energy access under the Transformational Energy Access for Sierra Leone Project. Government is providing NLe4.2 million as counterpart contribution towards the implementation of these projects. In addition, Government is providing NLe5.9 million for administrative expenses and NLe9.8 million for wages and salaries to the Ministry of Energy.

(c) Water Supply

140. Mr. Speaker, Honourable Members, the sum of NLe1.8 million is allocated from the domestic capital budget to the **Ministry of Water Resources and Sanitation** for the construction of water quality laboratories. An amount of NLe89.0 million is allocated to the Sierra Leone Water Company (SALWACO), of which, NLe20.0 million is for the completion of the construction of water supply facilities in six district capitals; NLe15.0 million for the construction of gravity flow schemes in Kenema; and NLe15.0 million for the construction of water supply system in the Bonthe Municipality. The Guma Valley Water Company (GVWC) is also allocated NLe8.5 million for the construction of 45 boreholes and the restoration of water supply at the IMATT and Hill Station communities.

141. From the recurrent budget, the sum of NLe19.5 million is provided to the Ministry of Water Resources and Sanitation, of which, NLe4.3 million is to the Water Resources Management Agency and NLe10.0 million to SALWACO. The wage bill of the Ministry of Water Resources and Sanitation and allied agencies will amount to NLe26.9 million.

142. The Saudi Fund and Indian EXIM Bank will disburse NLe48.3 million to SALWACO for the drilling of 100 solar powered boreholes and the implementation of the Four Towns Water Supply Project in Mongo, Daru, Njala and Mattru Jong. The AfDB, OFID and Kuwaiti Fund will disburse NLe54.5 million to the Guma Valley Water Company for the implementation of the Freetown WASH and Aquatic Environment Revamping Project.

(d) Communication, Technology and Innovation

143. Mr. Speaker, Honourable Members, the **Ministry of Communication, Technology and Innovation** is allocated NLe9.0 million from the recurrent budget, of which, NLe4.5 million is for administrative costs and NLe4.0 million is to the Directorate of Science, Technology and Innovation (DSTI). The sum of NLe10.0 million is allocated from the domestic capital budget for the operationalisation and expansion of the e-Government platform and development of the Felei Tech City.

144. The World Bank will disburse NLe1.3 million for the implementation of the Sierra Leone Digital Transformation project.

(e) Government Buildings

145. Mr. Speaker, Honourable Members, Government is also allocating NLe52.5 million from the domestic capital budget to the Ministry of Works and Public Assets for the rehabilitation of existing Presidential Lodges, the State House, provincial and district administrative buildings and the lifts at the Youyi Building. The amount also covers the construction and rehabilitation of the administrative buildings of the Judiciary, the Youth House, the Ministry of Internal Affairs, the Ministry of Employment, Labour and Social Security and a security post at Parliament.

146. From the recurrent budget, the sum of NLe37.9 million is allocated to the Ministry of Works and Public Assets, of which, NLe25.4 million is for the payment of rents and rates. The wage bill of the Ministry of Works and Public Assets will amount to NLe13.9 million.

Employment, Youth and Sports

147. Mr. Speaker, Honourable Members, the Ministry of Employment, Labour and Social Security is allocated NLe15.0 million from the recurrent budget, of which, NLe4.8 million is for strengthening the legal and institutional framework for labour. The Ministry of Youth Affairs is allocated NLe10.6 million, of which, NLe6.5 million is for the National Youth Commission and NLe3.2 million for administrative expenses. The National Youth Service is allocated NLe3.4 million. The National Sports Authority is allocated NLe71.7 million, of which, NLe66.6 million is for sport programmes. Transfers to Local Councils for devolved youth and sports services will amount to NLe9.7 million.

148. From the domestic capital budget, an amount of NLe19.6 million is allocated to the Ministry of Youth Affairs, of which, NLe8.6 million is to support Youth in Agribusiness, Youth in Fisheries, Youth in Car Wash and the establishment of the Youth Economic Empowerment Fund. An amount of NLe3.0 million is allocated to the National Youth Commission for the promotion of the Youth in Skills Development programme; and NLe8.0 million for the Graduate Service Scheme.

Public Administration

149. Mr. Speaker, Honourable Members, Government is allocating from the recurrent budget the sum of NLe11.3 million to the Ministry of Public Administration and Political Affairs; NLe6.4 million is allocated to the Cabinet Secretariat; NLe4.2 million to the Public Service Commission; NLe5.1 million to the Human Resource Management Office and NLe4.0 million to the Public Sector Reform Unit. The sum of NLe1.7 million is allocated to the Wages and Compensation Commission.

150. From the domestic capital budget, an amount of NLe5.0 million is allocated for the construction of the Public Service Commission headquarter building.

Governance and Accountability

151. Mr. Speaker, Honourable Members, the sum of NLe1.8 billion is allocated from the recurrent budget to governance-related institutions. This include, NLe30.0 million to the Judiciary; NLe38.3 million to the Ministry of Justice; NLe11.8 million to the Ministry of Information and Civic Education; NLe16.1 million to the Audit Service Sierra Leone; NLe83.8 million to the Parliamentary Service Commission; NLe13.6 million to the Anti-Corruption Commission; NLe5.0 million to the Human Rights Commission of Sierra Leone; NLe97.0 million to the Electoral Commission for Sierra Leone; NLe7.0 million to the Independent Commission for Peace and National Cohesion; and NLe6.1 million to the Political Parties Regulation Commission (PPRC). The wage bill of the governance-related MDAs will amount to NLe494.0 million.

152. In addition, from the recurrent budget, the sum of NLe340.4 million is allocated to the Ministry of Defence; NLe300.8 million to the Sierra Leone Police; NLe148.5 million to the Sierra Leone Correctional Services; NLe12.8 million to the National Fire Force; NLe15.8 million to the Central Intelligence and Security Agency (CISA); NLe14.5 million to the Office of National Security (ONS); and NLe11.4 million to the National Disaster Management Agency (NDMA). The wage bill of the security sector will amount to NLe1.2 billion.

153. From the domestic capital budget, an amount of NLe74.0 million is allocated to the security sector for the implementation of various infrastructure projects.

Economic Diversification

(a) Tourism

154. Mr. Speaker, Honourable Members, Government is allocating NLe11.2 million from the recurrent budget to the Ministry of Tourism and Cultural Affairs, NLe6.1 million to the National Tourist Board, NLe3.4 million to the Monuments and Relics Commission and NLe1.9 million to the National and Railway Museums.

155. From the domestic capital budget, the sum of NLe8.5 million is allocated to the tourism sector for the construction of Tourist Information Centres, the development of sustainable ecotourism, and the construction of the physical infrastructure for cultural heritage.

156. The World Bank will disburse NLe82.3 million for development of tourist sites at Leicester Peak, Tacugama Sanctuary and Bureh Beach under the SLEDP.

(b) Trade and Private Sector Development

157. Mr. Speaker, Honourable Members, from the recurrent budget, Government is allocating NLe23.3 million to the Ministry of Trade and Industry, of which, NLe14.4 million is for export development, quality control, business reforms and consumer protection. The sum of NLe18.2 million is also allocated to the National Investment Board (NIB) and NLe4.2 million to SMEDA.

Environment and Climate Change

158. Mr. Speaker, Honourable Members, Government is allocating NLe9.7 million from the recurrent budget to the Ministry of Environment and Climate Change; NLe5.5 million to the National Protected Area Authority; NLe7.1 million to the Nuclear Safety and Radiation Agency; and NLe6.0 million to the Sierra Leone Meteorological Agency. In addition, the sum of NLe16.0 million is allocated to the Presidential Initiative for Climate Change, Renewable Energy and Food Security (PI-CREF).

Budget Deficit Financing in 2025

159. Mr. Speaker, Honourable Members, for the 2025 fiscal year, the budget deficit, excluding grants, is projected at NLe16.4 billion (8.5 percent of GDP). The deficit, including grants, is projected at NLe7.5 billion (3.9 percent of GDP).

The deficit, including grants, will be financed mainly by borrowing from the domestic banking system projected at NLe6.1 billion (3.1 percent of GDP). Borrowing from the Non-bank sector will amount to NLe640.3 million (0.3 percent of GDP).

VI. RISKS TO THE IMPLEMENTATION OF THE BUDGET

160. Mr. Speaker, Honourable Members, achieving the objectives of this Budget could be undermined by several factors, including:

- i. Escalation of the conflict in the Middle-East and a protracted Russia-Ukraine war, could worsen the supply disruptions and lead to a further surge in the prices of essential goods, such as, food and fuel. This, in turn, could lead to higher-than-budgeted Government expenditures, including energy subsidies and wider budget deficit, thereby compromising Government's fiscal consolidation efforts;
- ii. An adverse terms of trade in the form of combined increase in the prices of our main imports, such as, fuel and food and fall in the prices of key exports, such as, iron ore could widen the current account and fiscal deficits, putting pressure on the exchange rate, with adverse implications for Government expenditure;
- iii. Weak global economic growth, including slow growth of the Chinese economy could weaken the demand for our mineral exports and consequently fall in the price of exports. This could lead to lower-than-projected domestic revenues and derail the implementation of the Budget;
- iv. Delay in the implementation of budget support triggers by MDAs could lead to non-disbursement of resources by donors, thereby complicating budget execution;
- v. Non-implementation of the energy sector reforms could lead to further increase in energy subsidies and divert resources away from priority areas;
- vi. Decline in donor support due to donor fatigue, economic challenges in donor countries and diversion of resources to conflict-affected regions will affect budget implementation; and
- vii. Climate change impacts and natural disasters, such as floods, mudslides and damage to infrastructure could lead to extra-budgetary expenditures, thereby crowding out priority spending.

VII. CONCLUSION

161. Mr. Speaker, Honourable Members, Government has been making concerted efforts to turn around the economy to better the lives of our people. Our economy is now bigger and more resilient. The structure of the economy has changed with an increased share of industry and services sectors, thus paving the way towards structural transformation.

162. Mr. Speaker, Honourable Members, it is, however, important to note that the global economic environment remains uncertain, given the potential for the re-emergence of external shocks and the escalation of the conflicts in the Middle-East and Ukraine. To build the resilience of our economy, while protecting the vulnerable, we should continue to implement prudent economic policies and accelerate structural and sectoral reforms.

163. Mr. Speaker, Honourable Members, our development partners also acknowledge our consolidation efforts and they are ready to continue to partner with us in implementing a range of programmes, projects and policies that will ensure we improve the quality of lives of Sierra Leoneans.

164. Mr. Speaker, Honourable Members, the 2025 Budget seeks to improve the well-being and quality of life of all Sierra Leoneans. The Budget provides for programmes that will address food insecurity, and improve on human capital development including social safety nets and job creation. The Budget also invests in critical infrastructure that will improve livelihoods, while also introducing mitigating and adaptive strategies to combat climate change. As we seek to improve the livelihoods of our citizens, it is imperative that we enhance service delivery by revamping the public sector.

165. Mr. Speaker, Honourable Members, I have outlined the progress made over the last two years and laid out the plans for 2025. I humbly crave the indulgence of all Sierra Leoneans, including both sides of the aisle to put country first, and work together for the betterment of all our people and ensuring that no one is left behind.

166. Mr. Speaker, Honourable Members, I would like to conclude this statement by thanking His Excellency, the President, Dr. Julius Maada Bio, for his continued leadership in implementing the development agenda set out in the National Development Plan, that will bolster economic and social inclusion. His Excellency, has consistently challenged us to come up with solutions for the complex issues we face during the Economic Management and Cabinet meetings. This approach continues to foster close cooperation with other colleagues, as we strive to address the cost of living and improve the lives of Sierra Leoneans.

167. I would like to express my appreciation to the Honourable Vice President, Dr. Mohamed Juldeh Jalloh, for the keen interest taken in our budget preparation process, especially for being very willing to support my Ministry at the Budget Policy Hearings - the formal launch of the annual budget planning process. I believe the insightful advice and vision he provides at the Budget

Policy Hearings have helped spur the MDAs to work assiduously, show tangible results and deliver on their mandates.

168. I thank the Chief Minister for always demanding results and instituting robust follow-up mechanisms to ensure we deliver on the policies and programmes set out annually as part of this Budget. Other Cabinet colleagues are also appreciated for always sharing ideas and giving valuable feedback to my Ministry during Cabinet meetings, as we work together to implement policies and programmes across all sectors.

169. Mr. Speaker, Honourable Members, the two Deputy Ministers of Finance have been a source of knowledge to draw on, as we collaborate to address the fiscal and economic challenges facing the country. I thank the two of you very much for your shared passion and vision in transforming the economy.

170. Mr. Speaker, Honourable Members, the team at the Ministry of Finance is commended for being professional and dedicated to attaining the Ministry's mandate. I am sincerely grateful to the Financial Secretary, the Principal Deputy Financial Secretary, the Chief Economist, the Senior Deputy Financial Secretary, the Accountant General, the Director of Budget, and all the Directors and staff of the Ministry of Finance for their technical expertise and hard work demonstrated in pursuing the country's economic programmes.

171. Mr. Speaker, Honourable Members, I specifically want to thank the Minister of Planning and Economic Development (MoPED), the Development Secretary and staff of that Ministry, for popularising the Government's development agenda. In addition, we applaud MoPED for their concerted efforts in scrutinising the Public Investment Programme to ensure we have a capital budget that is realistic. The reforms and programmes pronounced annually in the Budget cannot be achieved without the commitment and collaboration of the leadership and teams of all other MDAs. I, therefore, thank you immensely.

172. To the Governor, Deputy Governors, management and staff of the Bank of Sierra Leone, I acknowledge your cooperation with the Ministry of Finance as we implement our fiscal and economic management programmes.

173. The Commissioner-General, management and staff of the NRA must be recognised for their dedication in implementing the reforms contained in Medium Term Revenue Strategy (MTRS). In addition, the NRA deserves special commendation for providing the Government with the much-needed resources to undertake our development programmes for the most part of this year, as we have only received external budget support during this month.

174. Mr. Speaker, Honourable Members, I would like to acknowledge the efforts of this Noble House of Parliament, including your good self, the Clerk and his staff for consistently providing scrutiny of the highest standards and approval of the Budget. This House's oversight functions continue to contribute to the improvement of the management of our public finances.

175. Mr. Speaker, Honourable Members, to our development partners, especially the UN Family, IMF, World Bank, AfDB, EU, UK-FCDO, USAID, JICA, African Union, ECOWAS, EBID, IsDB, IFAD, OFID and BADEA; Governments and people of the United Kingdom, United States of America, China, Germany, Japan, Nigeria, India, Ireland, Turkey, Qatar, Kuwait, Saudi Arabia, South Korea, United Arab Emirates, among others. Government is grateful to each of you for the invaluable support.

176. Mr. Speaker, Honourable Members, my Ministry appreciates Non-State Actors (NSAs), including the Budget Advocacy Network (BAN), District Budget Oversight Committees (DBOCs), Civil Society Organisations (CSOs) and members of the electronic and print media. You have been our dependable partners at all stages of the budget cycle. I urge you to continue playing your oversight role in good faith.

177. I thank all International and National NGOs operating in Sierra Leone. Your interventions and programmes have been critical to us achieving our development goals. You are assured of Government's continued cooperation.

178. The Government Printer and team continue to produce the Budget Statement and Estimates in a timely manner. They deserve a special commendation for their commitment and precision.

179. I, therefore, commend this Budget to this Noble House.

BUDGET PROFILE

GOVERNMENT OF SIERRA LEONE

ANNEX 1 - MEDIUM TERM MACROECONOMIC INDICATORS, FY2023- 2027

PARTICULARS	2023	2024	2025	2026	2027
(Annual percent change, unless otherwise indicated)					
National account and prices					
Growth					
GDP at constant prices	5.7	4.0	4.5	4.7	4.7
GDP excluding Iron ore	3.0	3.9	4.6	4.6	4.7
GDP excluding mining	3.5	3.7	4.3	4.7	4.8
GDP deflator	29.2	24.5	12.0	8.0	7.1
Inflation					
Consumer prices (end-of-period)	52.2	21.0	14.9	11.4	9.0
Consumer prices (average)	47.7	36.6	18.0	13.2	10.2
External sector					
Terms of trade (deterioration -)	5.7	-3.4	-2.2	-1.3	-0.4
Exports of goods	8.9	8.7	0.5	4.8	2.7
Imports of goods	-3.3	7.2	3.6	1.1	1.5
Gross international reserves (excl. swaps, months of next year's imports)	2.6	2.4	2.7	2.9	3.0
Money, Credit and Reserves					
Domestic credit to the private sector	25.0	21.0	20.4	21.0	21.2
Domestic credit to the private sector, percentage of non-iron GDP	3.5	3.2	3.3	3.6	3.9
Base Money	44.0	16.5	14.5	13.6	13.4
M3	32.8	16.5	14.5	13.6	13.4
Gross international reserves (excl. swaps, US\$ millions)	468	449	514	558	605

GOVERNMENT OF SIERRA LEONE

ANNEX 1 - MEDIUM TERM MACROECONOMIC INDICATORS, FY2023- 2027

PARTICULARS	2023	2024	2025	2026	2027
(Percent of non-iron ore GDP, unless otherwise indicated)					
National accounts					
Gross capital formation	21.2	19.1	21.3	21.3	21.7
Government	7.2	4.9	6.7	6.2	6.2
Private	14.0	14.3	14.6	15.1	15.5
National savings	15.9	15.1	16.8	17.5	18.3
Financing and debt					
Public debt	53.4	46.5	46.6	46.4	44.1
Domestic	16.9	16.3	16.9	17.3	15.7
External public debt (including IMF)	36.5	30.2	29.7	29.0	28.4
External sector					
Current account balance	-5.3	-4.0	-4.5	-3.7	-3.4
(including official grants)					
(excluding official grants)	-5.7	-5.4	-5.9	-5.0	-4.6
Central government budget					
Domestic primary balance	-2.9	-0.8	0.3	0.8	1.5
Overall primary balance	-2.8	-0.3	0.0	0.4	0.7
Overall balance (including grants)	-5.3	-3.2	-3.9	-1.8	-1.0
Overall balance (excluding grants)	-11.0	-7.2	-8.5	-6.1	-5.2
Revenue (excluding grants)	7.9	8.9	9.8	10.1	10.7
Grants	5.6	4.1	4.6	4.4	4.3
o/w Off-budget grants	2.4	1.9	2.2	1.9	1.9
Total expenditure and net lending	18.9	16.1	18.3	16.2	15.9
Memorandum items					
GDP at market prices (millions of Leone)	136,604	176,871	207,012	234,075	262,455
Excluding iron ore	127,630	164,984	193,340	218,457	245,142
Excluding iron ore in millions of US\$	5,976	6,915	7,291	7,422	7,701
Per capita GDP (US\$)	754	857	884	882	896
National currency per US dollar (average)	21
National currency per US dollar (EOP)	23

GOVERNMENT OF SIERRA LEONE

ANNEX 2 - BUDGET PROFILE FOR FY2023 - 2027
In thousands of Leones (NLe't)

PARTICULARS	FY2023	FY2023	FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	FY2027	FY2027
	Actual Q1 - 4 Jan - Dec	% of GDP	Estimate Q1 - 4 Jan - Dec	% of GDP	Budget Q1 - 4 Jan - Dec	% of GDP	Indicative Q1 - 4 Jan - Jun	% of GDP	Indicative Q1 - 4 Jan - Dec	% of GDP
Total Revenue and Grants	14,270,538	11.2%	21,392,813	13.0%	27,881,549	14.4%	31,496,988	14.4%	36,699,945	15.0%
Domestic Revenue	10,100,464	7.9%	14,689,924	8.9%	18,908,844	9.8%	21,979,741	10.1%	26,220,776	10.7%
Income Tax Revenue	3,991,124	3.1%	5,375,000	3.3%	6,749,304	3.5%	8,004,058	3.7%	9,128,886	3.7%
Corporate Income Tax	1,424,663	1.1%	1,970,000	1.2%	2,486,826	1.3%	2,988,935	1.4%	3,481,605	1.4%
Personal Income Tax - incl. Govt PAYE	2,566,461	2.0%	3,405,000	2.1%	4,262,478	2.2%	5,015,123	2.3%	5,647,281	2.3%
Goods and Services Tax	2,096,615	1.6%	2,551,754	1.5%	4,311,100	2.2%	4,919,064	2.3%	6,675,757	2.7%
Import GST	1,085,640	0.9%	1,361,976	0.8%	1,941,976	1.0%	2,481,234	1.1%	3,312,402	1.4%
Domestic GST	1,010,975	0.8%	1,189,778	0.7%	2,369,123	1.2%	2,437,829	1.1%	3,363,355	1.4%
Customs and Excise Revenue	1,763,821	1.4%	3,208,259	1.9%	4,076,005	2.1%	4,751,193	2.2%	5,565,302	2.3%
Import Duties	1,194,727	0.9%	1,406,500	0.9%	1,937,500	1.0%	2,304,731	1.1%	2,781,350	1.1%
Excise Duties on Petroleum Products	466,284	0.4%	1,647,736	1.0%	1,931,190	1.0%	2,133,801	1.0%	2,374,712	1.0%
Other Excise Duties	102,810	0.1%	154,023	0.1%	207,315	0.1%	312,661	0.1%	409,240	0.2%
Mines Revenue	671,472	0.5%	1,126,875	0.7%	1,106,318	0.6%	1,267,533	0.6%	1,405,255	0.6%
Royalty on Rutile	30,434	0.0%	20,146	0.0%	21,890	0.0%	21,565	0.0%	23,337	0.0%
Royalty on Bauxite	4,560	0.0%	28,562	0.0%	29,299	0.0%	31,228	0.0%	31,228	0.0%
Royalties on Diamond and Gold	203,414	0.2%	332,997	0.2%	336,964	0.2%	378,490	0.2%	428,451	0.2%
Royalty on Iron Ore	217,966	0.2%	454,094	0.3%	388,766	0.2%	435,800	0.2%	492,654	0.2%
Licences(Including Petroleum Revenue)	215,100	0.2%	291,075	0.2%	329,399	0.2%	402,246	0.2%	429,586	0.2%
Other Departments	1,370,761	1.1%	2,230,177	1.4%	2,417,030	1.3%	2,855,564	1.3%	3,076,677	1.3%
Royalties etc. on Fisheries	118,151	0.1%	144,177	0.1%	171,674	0.1%	195,823	0.1%	222,152	0.1%
Parastatals Dividend	312,400	0.2%	302,281	0.2%	395,952	0.2%	402,087	0.2%	532,948	0.2%
Other Revenues	940,210	0.7%	1,783,719	1.1%	1,849,405	1.0%	2,257,654	1.0%	2,321,577	0.9%
Other MDAs	95,245	0.1%	304,698	0.2%	339,058	0.2%	572,020	0.3%	606,437	0.2%
Timber	17,858	0.0%	17,670	0.0%	0	0.0%	0	0.0%	0	0.0%
TSA	827,107	0.6%	1,461,350	1.9%	1,510,347	0.8%	1,685,634	0.8%	1,715,140	0.7%
Road User Charges & Vehicle Licences	206,669	0.2%	197,860	0.1%	249,087	0.1%	182,329	0.1%	368,898	0.2%
Grants	4,170,075	3.3%	6,702,888	4.1%	8,972,705	4.6%	9,517,247	4.4%	10,479,169	4.3%
Programme	1,501,293	1.2%	1,780,291	1.1%	2,116,051	1.1%	2,201,712	1.0%	2,221,017	0.9%
o/w External Donors Budgetary Support /4	1,501,293	1.2%	1,780,291	1.1%	2,116,051	1.1%	2,201,712	1.0%	2,221,017	0.9%
o/w EU - \$' m	\$0.00	0.0%	\$12.22	0.0%	\$15.22	0.0%	\$15.22	0.0%	\$15.22	0.0%
o/w World Bank - \$' m	\$65.00	0.0%	\$60.00	0.0%	\$65.00	0.0%	\$60.00	0.0%	\$60.00	0.0%
Other Grants	2,668,782	2.1%	4,922,597	3.0%	6,856,655	3.5%	7,315,536	3.3%	8,258,152	3.4%
Project Grants			1,777,177		2,654,647		3,163,751		2,856,495	
Off-Budget Grants			3,145,420		4,202,008		4,151,784		4,710,964	
Total Expenditure and Lending minus Repayments	20,872,895	16.4%	26,401,952	16.0%	35,037,148	18.1%	35,075,358	16.1%	38,801,025	15.8%
Recurrent Expenditure	14,043,674	11.0%	18,349,757	11.1%	22,075,989	11.4%	21,448,008	9.8%	23,552,025	9.6%
Wages & Salaries	5,311,412	4.2%	6,508,700	3.9%	7,626,683	3.9%	8,618,132	3.9%	9,783,188	4.0%
o/w: Pensions, Gratuities and Other Allowances	349,906	0.3%	385,250	0.2%	435,250	0.2%	464,250	0.2%	485,250	0.2%

GOVERNMENT OF SIERRA LEONE

ANNEX 2 - BUDGET PROFILE FOR FY2023 - 2027
In thousands of Leones (NLe't)

PARTICULARS	FY2023		FY2024		FY2025		FY2026		FY2027	
	Actual Q1 - 4 Jan - Dec	% of GDP	Estimate Q1 - 4 Jan - Dec	% of GDP	Budget Q1 - 4 Jan - Dec	% of GDP	Indicative Q1 - 4 Jan - Jun	% of GDP	Indicative Q1 - 4 Jan - Dec	% of GDP
o/w: Contributions to Social Security	255,066	0.2%	526,449	0.3%	639,546	0.3%	746,985	0.3%	855,236	0.3%
Non-Salary, Non-Interest Recurrent Expenditure	5,535,312	4.3%	7,142,257	4.3%	7,024,344	3.6%	8,073,210	3.7%	9,555,883	3.9%
Goods and Services	2,698,859	2.1%	3,666,000	2.2%	3,787,093	2.0%	4,500,043	2.1%	5,612,068	2.3%
Social and Economic	534,572	0.4%	1,509,235	0.8%	1,984,625	1.0%	2,405,411	1.1%	2,941,002	1.2%
o/w Free Education Programme (School Feeding)	2,731	0.0%	499,870	0.3%	870,000	0.4%	1,054,460	0.5%	1,289,247	0.5%
General and Others	1,003,414	0.8%	1,190,596	0.7%	1,012,742	0.5%	1,227,467	0.6%	1,500,776	0.6%
Statistics - Sierra Leone	6,350	0.0%	7,921	0.0%	7,921	0.0%	9,601	0.0%	11,739	0.0%
Defence Expenditure	413,788	0.3%	533,453	0.3%	340,435	0.2%	412,615	0.2%	504,489	0.2%
Police	645,907	0.5%	442,346	0.3%	300,807	0.2%	364,585	0.2%	445,764	0.2%
Correctional Services	101,179	0.1%	190,171	0.1%	148,484	0.1%	179,965	0.1%	220,037	0.1%
Subsidies and Transfers	2,836,453	2.2%	3,476,257	2.1%	3,237,251	1.7%	3,483,167	1.6%	3,943,816	1.6%
Transfers to Local Councils	125,587	0.1%	143,945	0.1%	344,104	0.2%	370,269	0.2%	418,790	0.2%
Grants for Admin. Expenses	14,054	0.0%	20,073	0.0%	29,164	0.0%	31,379	0.0%	35,003	0.0%
Grants for Devolved Functions	111,534	0.1%	123,872	0.1%	314,940	0.2%	338,890	0.2%	383,787	0.2%
o/w Free Quality Edu. Programme (Pre/Primary & JSS)	0	0.0%	1,250	0.0%	89,771	0.0%	96,589	0.0%	109,363	0.0%
Grants to Tertiary, Educational Institutions	34,500	0.0%	187,018	0.1%	136,989	0.1%	147,394	0.1%	166,887	0.1%
Transfer to Road Maintenance Fund	206,138	0.2%	165,857	0.1%	249,087	0.1%	268,007	0.1%	302,451	0.1%
Transfers to Other Agencies Including (TSA Agencies)	985,125	0.8%	1,145,749	0.7%	1,109,324	0.6%	1,193,583	0.6%	1,351,435	0.6%
National Revenue Authority	281,593	0.2%	376,838	0.2%	425,647	0.2%	457,977	0.2%	533,457	0.2%
Energy Subsidies(Incl. Fuel)	843,510	0.7%	1,338,531	0.8%	875,100	0.5%	941,569	0.4%	1,052,626	0.4%
Domestically financed	843,510	0.7%	1,338,531	0.8%	875,100	0.5%	941,569	0.4%	1,052,626	0.4%
Electrons and Democratisation	360,000	0.3%	118,322	0.1%	97,000	0.1%	104,368	0.0%	118,170	0.0%
Domestic contribution	360,000	0.3%	118,322	0.1%	97,000	0.1%	104,368	0.0%	118,170	0.0%
National Electoral Commission	360,000	0.3%	118,322	0.1%	97,000	0.1%	104,368	0.0%	118,170	0.0%
Total interest payments	3,196,949	2.5%	4,698,800	2.8%	7,424,962	3.8%	4,756,667	2.2%	4,212,953	1.7%
Domestic Interest	2,922,478	2.3%	4,386,189	2.7%	7,105,847	3.7%	4,316,153	2.0%	3,697,317	1.5%
Foreign Interest	274,471	0.2%	312,611	0.2%	319,115	0.2%	440,514	0.2%	515,636	0.2%
Capital Expenditure and Net Lending	6,829,221	5.4%	8,052,195	4.9%	12,961,159	6.7%	13,627,349	6.2%	15,249,000	6.2%
Capital Expenditure	6,829,221	5.4%	8,052,195	4.9%	11,702,373	6.1%	12,655,807	5.8%	15,249,000	6.2%
Foreign Loans and Grants	4,104,002	3.2%	5,975,052	3.6%	9,508,374	4.9%	10,406,200	4.8%	12,396,299	5.1%
Loans	1,435,220	1.1%	1,052,455	0.6%	2,651,719	1.4%	3,090,665	1.4%	4,138,147	1.7%
Grants	2,668,782	2.1%	4,922,597	3.0%	6,856,655	3.5%	7,315,536	3.3%	8,258,152	3.4%
Domestic	2,725,219	2.1%	2,077,143	1.3%	2,194,000	1.1%	2,249,607	1.0%	2,852,701	1.2%
Capital Transfers	0	0.0%	0	0.0%	1,258,786	0.7%	971,542	0.4%	0	0.0%
Lending minus Repayment	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
OVERALL DEFICIT/SURPLUS (-) (+) (on commitment basis) including grants excluding grants	(6,670,824)	-5.2%	(5,214,140)	-3.2%	(7,450,182)	-3.9%	(3,872,369)	-1.8%	(2,386,079)	-1.0%
domestic primary balance	(3,539,947)	-2.8%	(1,243,176)	-0.8%	510,448	0.3%	1,773,250	0.8%	3,744,003	1.5%
domestic primary balance 1/ contingency fund	(6,462,425)	-5.1%	(5,629,365)	-3.4%	(5,336,614)	-2.8%	(1,571,360)	-0.7%	46,687	0.0%
Contingency Expenditure:	(68,467)	-0.1%	(35,000)	0.0%	(35,000)	0.0%	(35,000)	0.0%	(35,000)	0.0%
Contingency Fund	(14,200)	0.0%	(15,000)	0.0%	(15,000)	0.0%	(15,000)	0.0%	(15,000)	0.0%
Special Presidential Warrants	(42,800)	0.0%	(10,000)	0.0%	(10,000)	0.0%	(10,000)	0.0%	(10,000)	0.0%
Unallocated Expenditures	(11,467)	0.0%	(10,000)	0.0%	(10,000)	0.0%	(10,000)	0.0%	(10,000)	0.0%
Cash Arrears Clearance (Change in Arrears)	-	0.0%	(170,000)	-0.1%	(259,584)	-0.1%	(259,000)	-0.1%	(250,000)	-0.1%
Legacy Domestic Suppliers (Incl. outstanding commitments of previous year)	-	0.0%	(170,000)	-0.1%	(259,584)	-0.1%	(259,000)	-0.1%	(250,000)	-0.1%

GOVERNMENT OF SIERRA LEONE

ANNEX 2 - BUDGET PROFILE FOR FY2023 - 2027
In thousands of Leones (NLe't)

PARTICULARS	FY2023	FY2023	FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	FY2027	FY2027
	Actual Q1 - 4 Jan - Dec	% of GDP	Estimate Q1 - 4 Jan - Dec	% of GDP	Budget Q1 - 4 Jan - Dec	% of GDP	Indicative Q1 - 4 Jan - Jun	% of GDP	Indicative Q1 - 4 Jan - Dec	% of GDP
OVERALL DEFICIT (CASH BASIS)										
Including grants	(6,670,824)	-5.2%	(5,214,140)	-3.2%	(7,450,182)	-3.9%	(3,872,369)	-1.8%	(2,386,079)	-1.0%
TOTAL FINANCING	6,670,824	5.2%	5,214,140	3.0%	7,450,182	3.3%	3,872,369	1.6%	2,386,079	0.8%
Foreign	(435,174)	-0.3%	(650,777)	-0.4%	758,719	0.4%	840,665	0.4%	1,772,147	0.7%
Borrowing (Loans)	1,435,220	1.1%	1,052,455	0.6%	2,651,719	1.4%	3,090,665	1.4%	4,138,147	1.7%
Project	1,435,220	1.1%	1,052,455	0.6%	(1,893,000)	-1.0%	(2,250,000)	-1.0%	(2,366,000)	-1.0%
External Debt Amortisation	(1,870,394)	-1.5%	(1,703,232)	-1.0%	(1,893,000)	-1.0%	(2,250,000)	-1.0%	(2,366,000)	-1.0%
Domestic Financing 2/	5,857,697	4.6%	5,864,916	3.4%	6,691,463	2.9%	3,031,704	1.2%	613,932	0.1%
Bank	5,926,472	4.6%	5,224,816	3.0%	6,051,463	2.6%	2,271,704	0.8%	(275,068)	-0.3%
Central Bank	2,615,529	2.0%	2,830,816	1.5%	3,641,747	1.4%	1,734,781	0.6%	470,979	0.0%
IMF/BSL On-lending - Budget Support	693,956	0.5%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
IMF Budget Support	0	0.0%	278,834	0.2%	996,846	0.5%	438,225	0.2%	409,622	0.2%
Ways and Means Advances	68,031	0.1%	478,667	0.3%	734,483	0.4%	754,482	0.3%	777,476	0.3%
Securities	1,853,541	1.5%	2,073,316	1.3%	1,910,419	1.0%	542,074	0.2%	(716,118)	-0.3%
Commercial Banks	3,310,943	2.6%	2,394,000	1.5%	2,409,416	1.2%	536,923	0.2%	(746,047)	-0.3%
Non-Bank	(68,776)	-0.1%	640,100	0.4%	640,300	0.3%	760,000	0.3%	889,000	0.4%
Securities	(64,740)	-0.1%	655,100	0.4%	640,300	0.3%	760,000	0.3%	889,000	0.4%
Principal Repayment of Domestic Bonds	(4,036)	0.0%	(15,000)	0.0%	0	0.0%	0	0.0%	-	0.0%
Pre - Arrears Strategy	(44,526)	-0.3%	(10,000)	-0.3%	0	0.0%	0	0.0%	-	0.0%
Post - Arrears Strategy	40,490	0.0%	(5,000)	0.0%	0	0.0%	0	0.0%	-	0.0%
Privatisation and Other Receipts (Incl. IMF 2021 SDR Allocation)	1,866,000	1.5%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Float	(617,699)	-0.5%	0	0.0%	(0)	0.0%	0	0.0%	0	0.0%
o/w: Cheques Payable	0	0.0%	-	0.0%	0	0.0%	0	0.0%	-	0.0%
Movements in Cheques on Hold at BSL and AGD at end of period	(122,879)	-0.1%	-	0.0%	0	0.0%	0	0.0%	0	0.0%
Unrecognized Arrears Paydown (Incl. previous years Payables)	(493,635)	-0.4%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Unaccounted	(1,185)	0.0%	0	0.0%	(0)	0.0%	0	0.0%	0	0.0%
Financing Gap	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Memorandum Items:										
Free Education Programme	2,731	0.0%	501,120	0.3%	959,771	0.5%	1,151,049	0.5%	1,398,610	0.6%
Energy Subsidies(Incl. Fuel)	843,510	0.7%	1,338,531	0.8%	875,100	0.5%	941,569	0.4%	1,052,626	0.4%
Public Debt Charges	5,067,344	4.0%	6,402,032	3.9%	9,317,962	4.8%	7,006,666	3.2%	6,578,953	2.7%
o/w External Debt Payments (incl. HIPC Debt Relief)	2,144,866	1.7%	2,015,843	1.2%	2,212,114	1.1%	2,690,514	1.2%	2,881,637	1.2%
External Budgetary Support (excl. HIPC Debt Relief; incl. PBF)	1,501,293		1,780,291		2,116,051		2,201,712		2,221,017	
Nominal GDP Figure (excluding Iron Ore)	127,630,472	100.0%	127,630,472	100.0%	193,339,931	100.0%	218,457,083	100.0%	245,141,753	100.0%
Poverty Related Expenditure	2,282,000		2,382,000		2,382,000		2,382,000		2,382,000	
Exchange Rate Le/US\$	22,369		24,654		26		33		34	
Total Stock of Arrears			1,803,873		1,495,590		1,236,590		986,590	
1/ Domestic revenue less total expenditure and net lending, excluding interest payments and externally financed capital expenditure										
2/ Fiscal Targets										

GOVERNMENT OF SIERRA LEONE

ANNEX 3: NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATION FOR FY2023 - 2027
In thousands of Leones (NLe't)

PARTICULARS	FY2023 Actual		FY2024 Estimate		FY2025 Budget		FY2026 Indicative		FY2027 Indicative	
	Jan - Dec		Jan - Dec		Jan - Dec		Jan - Dec		Jan - Dec	
	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services
1 GENERAL SERVICES	851,887.4	30.4%	1,080,427.3	29.2%	927,353.8	24.3%	1,123,974.0	24.3%	1,374,239.5	24.3%
105 Ministry of Public Administration and Political Affairs African Peer Review Mechanism (APRM)	5,758.8 2,239.7	0.2% 0.1%	7,347.6 3,063.3	0.2% 0.1%	11,340.3 5,069.0	0.3% 0.1%	13,744.7 6,143.8	0.3% 0.1%	16,805.2 7,511.7	0.3% 0.1%
106 Office of the Chief Minister Administrative and Operating Costs Office of Presidential Infrastructure Initiative Governance Advisory Unit Delivery and Performance Tracking Coordination/Facilitation Support Outreach and Strategic Engagement Research Capacity Building	46,000.1 22,000.1 0.0 0.0 0.0 2,500.0 15,000.0 0.0 0.0	1.6% 0.8% 0.0% 0.0% 0.0% 0.1% 0.5% 0.0% 0.0%	34,650.8 20,015.0 1,250.0 876.3 1,565.8 524.4 9,287.7 565.8 565.8	0.9% 0.5% 0.0% 0.0% 0.0% 0.0% 0.3% 0.0% 0.0%	27,500.0 17,540.4 1,500.0 752.7 1,131.6 1,048.7 3,263.3 1,131.6 1,131.6	0.7% 0.5% 0.0% 0.0% 0.0% 0.0% 0.1% 0.0% 0.0%	33,330.6 21,259.4 1,818.0 912.2 1,371.6 1,271.1 3,955.2 1,371.6 1,371.6	0.7% 0.5% 0.0% 0.0% 0.0% 0.0% 0.1% 0.0% 0.0%	40,752.0 25,993.0 2,222.8 1,115.4 1,677.0 1,554.1 4,835.8 1,677.0 1,677.0	0.7% 0.5% 0.0% 0.0% 0.0% 0.0% 0.1% 0.0% 0.0%
107 Ministry of Local Government & Community Affairs Administrative and Operating Costs o/w: Social Capital Approaches Development in Sierra Leone (SCARDSIL) o/w: Decentralisation Secretariat Southern Province o/w: District Offices (Bo, Moyamba, Pujehun, Bonthe) Eastern Province o/w: District Offices (Kenema, Kono, Kailahun) Northern Province o/w: District Offices (Bombali, Tonkolili, Koinadugu, Falaba) North West Province o/w: District Offices (Port Loko, Kambia, Karene)	30,341.4 9,707.5 1,190.0 2,280.0 4,950.0 2,970.0 6,300.0 2,018.0 5,258.9 2,486.4 4,125.0 2,050.0	1.1% 0.3% 0.0% 0.1% 0.2% 0.1% 0.2% 0.1% 0.2% 0.1% 0.1% 0.1%	28,531.7 11,617.8 1,808.8 2,984.2 4,633.7 1,749.2 4,873.3 2,788.2 4,027.7 1,553.1 3,379.2 1,102.0	0.8% 0.3% 0.0% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.0% 0.1% 0.0%	30,808.1 13,361.3 4,084.3 4,763.3 4,630.5 2,829.1 4,234.4 2,376.4 4,573.9 2,772.5 4,008.1 2,319.9	0.8% 0.3% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1%	37,340.2 16,194.2 4,950.3 5,773.2 5,612.2 3,428.9 5,132.2 2,880.3 5,543.7 3,360.3 4,857.9 2,811.7	0.8% 0.4% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1%	45,654.4 19,800.0 6,052.5 7,058.7 6,861.9 4,192.4 6,274.9 3,521.6 6,778.0 4,108.6 5,939.5 3,437.8	0.8% 0.4% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1%
108 Sierra Leone Small Arms Commission	2,000.0	0.1%	2,844.2	0.1%	3,563.3	0.1%	4,318.8	0.1%	5,280.4	0.1%
109 Independent Commission for Peace and National Cohesion	4,565.5	0.2%	4,172.6	0.1%	6,960.7	0.2%	8,436.6	0.2%	10,315.1	0.2%
110 Office of the President Office of the Secretary to the President o/w: Overseas & Local Travelling Presidential Advisors Office of the Chief of Staff o/w: Press Secretary and Communication National Assets and Government Property Commission	183,499.7 149,429.7 57,200.0 55.0 0.0 0.0 850.0	6.5% 5.3% 2.0% 0.0% 0.0% 0.0% 0.0%	178,397.1 123,597.3 13,750.0 1,625.0 879.5 379.5 1,631.6	4.8% 3.3% 0.4% 0.0% 0.0% 0.0% 0.0%	144,207.1 79,435.8 43,063.5 7,997.5 4,328.5 1,867.7 2,007.5	3.8% 2.1% 1.1% 0.2% 0.1% 0.0% 0.0%	174,782.3 96,278.1 52,193.9 9,693.2 5,246.2 2,263.7 2,433.2	3.8% 2.1% 1.1% 0.2% 0.1% 0.0% 0.1%	213,699.6 117,715.4 63,815.5 11,851.4 6,414.4 2,767.8 2,975.0	3.8% 2.1% 1.1% 0.2% 0.1% 0.0% 0.1%

GOVERNMENT OF SIERRA LEONE

ANNEX 3: NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATION FOR FY2023 - 2027

In thousands of Leones (NL'e't)

PARTICULARS	FY2023		FY2024		FY2025		FY2026		FY2027	
	Actual	% of Total Goods & Services	Estimate	% of Total Goods & Services	Budget	% of Total Goods & Services	Indicative	% of Total Goods & Services	Indicative	% of Total Goods & Services
	Jan - Dec		Jan - Dec		Jan - Dec		Jan - Dec		Jan - Dec	
Public Sector Reform Unit (PSRU)	2,075.1	0.1%	3,244.8	0.1%	3,992.4	0.1%	4,838.8	0.1%	5,916.2	0.1%
Anti-Corruption Commission (ACC)	10,000.0	0.4%	12,116.4	0.3%	13,607.8	0.4%	16,493.0	0.4%	20,165.3	0.4%
Office of the Ombudsman	1,250.0	0.0%	3,029.1	0.1%	3,526.9	0.1%	4,274.7	0.1%	5,226.6	0.1%
Independent Media Commission (IMC)	1,475.0	0.1%	2,097.5	0.1%	2,580.7	0.1%	3,127.8	0.1%	3,824.3	0.1%
Political Parties Registration Commission (PPRC)	7,500.0	0.3%	5,968.9	0.2%	6,144.1	0.2%	7,446.7	0.2%	9,104.8	0.2%
Law Reform Commission	1,000.0	0.0%	2,031.6	0.1%	2,299.7	0.1%	2,787.3	0.1%	3,407.9	0.1%
Sierra Leone Insurance Commission	1,720.0	0.1%	2,263.3	0.1%	2,784.7	0.1%	3,375.1	0.1%	4,126.6	0.1%
Local Government Service Commission	2,000.0	0.1%	2,010.6	0.1%	2,473.8	0.1%	2,998.3	0.1%	3,666.0	0.1%
National Monitoring and Evaluation Agency	1,000.0	0.0%	4,526.5	0.1%	5,069.4	0.1%	6,144.2	0.1%	7,512.3	0.1%
Presidential Initiative for Climate Change, Renewable Energy and Food Security	5,200.0	0.2%	15,000.0	0.4%	15,955.8	0.4%	19,338.8	0.4%	23,644.8	0.4%
112 Office of the Vice President	44,249.1	1.6%	48,038.0	1.3%	31,269.5	0.8%	37,899.3	0.8%	46,338.1	0.8%
Office of the Secretary to the Vice President	37,599.8	1.3%	33,558.8	0.9%	15,290.3	0.4%	18,532.2	0.4%	22,658.6	0.4%
Scaling Up Nutrition	853.3	0.0%	5,000.0	0.1%	5,000.0	0.1%	6,060.1	0.1%	7,409.5	0.1%
Millennium Challenge Compact Secretariat	800.0	0.0%	1,584.3	0.0%	1,584.3	0.0%	1,920.2	0.0%	2,347.8	0.0%
Extractive Industry Transparency Initiative Secretariat	2,496.0	0.1%	2,500.0	0.1%	2,500.0	0.1%	3,030.1	0.1%	3,704.7	0.1%
National Early Warning Responses & Mechanism Center	2,500.0	0.1%	5,394.9	0.1%	6,894.9	0.2%	8,356.8	0.2%	10,217.5	0.2%
116 Parliament	48,576.5	1.7%	61,616.8	1.7%	83,823.1	2.2%	101,595.5	2.2%	124,216.9	2.2%
o/w Mobility Facilitation Support/Allowance	42,059.8	1.5%	39,102.3	1.1%	54,764.6	1.4%	66,376.0	1.4%	81,155.3	1.4%
Parliamentary Service Commission	6,516.6	0.2%	18,514.5	0.5%	10,961.7	0.3%	13,285.9	0.3%	16,244.1	0.3%
Public Accounts Committee		0.0%	4,000.0	0.1%	11,021.5	0.3%	13,358.4	0.3%	16,332.7	0.3%
117 Cabinet Secretariat	6,252.4	0.2%	8,160.0	0.2%	6,400.0	0.2%	7,756.9	0.2%	9,484.1	0.2%
o/w Mobility Facilitation Support	5,833.2	0.2%	4,985.9	0.1%	3,621.2	0.1%	4,389.0	0.1%	5,366.3	0.1%
Cabinet Oversight and Monitoring Unit	419.2	0.0%	2,575.8	0.1%	599.8	0.0%	726.9	0.0%	888.8	0.0%
118 The Judiciary	15,500.0	0.6%	30,000.0	0.8%	30,000.0	0.8%	36,360.7	0.8%	44,456.8	0.8%
121 Audit Service Sierra Leone	10,123.6	0.4%	16,145.5	0.4%	16,145.5	0.4%	19,568.7	0.4%	23,925.8	0.4%
122 Human Resource Management Office	5,311.6	0.2%	5,092.4	0.1%	5,092.4	0.1%	6,172.1	0.1%	7,546.3	0.1%
123 Public Service Commission	3,751.6	0.1%	4,210.7	0.1%	4,210.7	0.1%	5,103.5	0.1%	6,239.9	0.1%
124 Law Officers' Department	31,283.5	1.1%	38,332.7	1.0%	38,332.7	1.0%	46,460.1	1.0%	56,805.0	1.0%
Office of the Solicitor General	15,214.0	0.5%	17,879.6	0.5%	17,879.6	0.5%	21,670.5	0.5%	26,495.7	0.5%
Justice Sector Coordinating Office	2,000.0	0.1%	3,263.3	0.1%	3,263.3	0.1%	3,955.2	0.1%	4,835.8	0.1%
Sierra Leone Law School	300.0	0.0%	1,558.0	0.0%	1,558.0	0.0%	1,888.3	0.0%	2,308.7	0.0%

GOVERNMENT OF SIERRA LEONE

ANNEX 3: NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATION FOR FY2023 - 2027
In thousands of Leones (NLe't)

PARTICULARS	FY2023 Actual		FY2024 Estimate		FY2025 Budget		FY2026 Indicative		FY2027 Indicative	
	Jan - Dec	% of Total Goods & Services	Jan - Dec	% of Total Goods & Services	Jan - Dec	% of Total Goods & Services	Jan - Dec	% of Total Goods & Services	Jan - Dec	% of Total Goods & Services
Legal Aid Board	9,369.5	0.3%	8,200.0	0.2%	8,200.0	0.2%	9,938.6	0.2%	12,151.5	0.2%
Administrator and Registrar General	4,400.0	0.2%	7,431.9	0.2%	7,431.9	0.2%	9,007.6	0.2%	11,013.2	0.2%
125 Local Courts	0.0	0.0%	244.7	0.0%	979.0	0.0%	1,186.5	0.0%	1,450.7	0.0%
126 Independent Police Complaints Board	1,500.0	0.1%	1,109.1	0.0%	1,584.3	0.0%	1,920.2	0.0%	2,347.8	0.0%
127 Ministry of Planning and Economic Development	16,284.0	0.6%	8,875.5	0.2%	15,777.1	0.4%	19,122.2	0.4%	23,380.0	0.4%
Office of the Development Secretary	12,229.0	0.4%	7,137.9	0.2%	12,382.2	0.3%	15,007.5	0.3%	18,349.1	0.3%
National Authorising Office	1,500.0	0.1%	1,612.6	0.0%	3,394.9	0.1%	4,114.7	0.1%	5,030.9	0.1%
128 Ministry of Foreign Affairs & International Co-operation	146,986.4	5.2%	228,846.3	6.2%	235,320.4	6.2%	285,213.7	6.2%	348,719.7	6.2%
Administrative and Operating Costs	77,034.2	2.7%	86,161.9	2.3%	83,986.0	2.2%	101,793.0	2.2%	124,458.3	2.2%
o/w Postings of New Ambassadors and Diplomats	5,655.4	0.2%	13,716.9	0.4%	36,911.6	1.0%	44,737.6	1.0%	54,699.0	1.0%
o/w Rent for Foreign Missions	32,017.7	1.1%	3,750.0	0.1%	18,455.8	0.5%	22,368.8	0.5%	27,349.5	0.5%
o/w Vehicle for Foreign Missions	10,488.2	0.4%	25,000.0	0.7%	30,759.6	0.8%	37,281.4	0.8%	45,582.5	0.8%
High Commission, London	2,738.1	0.1%	5,668.6	0.2%	6,674.5	0.2%	8,089.7	0.2%	9,891.0	0.2%
U.N. Delegation, New York	11,705.7	0.4%	17,000.0	0.5%	11,916.5	0.3%	14,443.1	0.3%	17,659.1	0.3%
o/w Support to Security Council Office	0.0	0.0%	4,000.0	0.1%	4,921.5	0.1%	5,965.0	0.1%	7,293.2	0.1%
High Commission, Abuja	2,386.8	0.1%	5,215.9	0.1%	5,717.6	0.1%	6,929.9	0.1%	8,472.9	0.2%
Embassy, Monrovia	2,082.4	0.1%	4,272.5	0.1%	5,256.8	0.1%	6,371.4	0.1%	7,790.1	0.1%
Embassy, Conakry	2,147.4	0.1%	4,102.8	0.1%	5,048.0	0.1%	6,118.3	0.1%	7,480.6	0.1%
Embassy, Washington, D.C.	5,713.6	0.2%	5,329.1	0.1%	6,056.8	0.2%	7,341.0	0.2%	8,975.6	0.2%
Embassy, Moscow	2,174.0	0.1%	5,102.8	0.1%	5,578.4	0.1%	6,761.1	0.1%	8,266.5	0.1%
Embassy, Addis Ababa	2,088.0	0.1%	5,215.9	0.1%	5,917.6	0.2%	7,172.3	0.2%	8,769.3	0.2%
Embassy, Beijing	2,088.6	0.1%	5,431.1	0.1%	5,778.4	0.2%	7,003.5	0.2%	8,562.9	0.2%
High Commission, Banjul	2,214.1	0.1%	5,219.1	0.1%	4,748.0	0.1%	5,754.7	0.1%	7,036.0	0.1%
Embassy, Brussels	4,087.3	0.1%	7,018.1	0.2%	5,517.6	0.1%	6,687.5	0.1%	8,176.5	0.1%
Embassy, Riyadh	2,010.5	0.1%	1,275.7	0.0%	5,778.4	0.2%	7,003.5	0.2%	8,562.9	0.2%
Embassy, Berlin	3,588.3	0.1%	9,112.1	0.2%	5,841.0	0.2%	7,079.5	0.2%	8,655.8	0.2%
Embassy, Tehran	2,292.3	0.1%	4,715.9	0.1%	5,502.4	0.1%	6,669.0	0.1%	8,154.0	0.1%
High Commission, Accra	2,354.5	0.1%	5,329.1	0.1%	5,656.8	0.1%	6,856.2	0.1%	8,382.8	0.1%
Embassy, Cairo	2,090.9	0.1%	5,321.5	0.1%	5,778.4	0.2%	7,003.5	0.2%	8,562.9	0.2%
Embassy, Dakar	1,815.6	0.1%	4,602.8	0.1%	5,363.2	0.1%	6,500.3	0.1%	7,947.6	0.1%
Embassy, Dubai	2,862.7	0.1%	5,176.7	0.1%	5,369.3	0.1%	6,507.7	0.1%	7,956.7	0.1%
Embassy, Nairobi	2,268.7	0.1%	5,102.8	0.1%	5,378.4	0.1%	6,518.7	0.1%	7,970.2	0.1%
Sierra Leone Mission, Geneva	3,394.4	0.1%	5,329.1	0.1%	5,556.8	0.1%	6,735.0	0.1%	8,234.6	0.1%
Embassy, Kuwait	2,205.5	0.1%	5,102.8	0.1%	5,878.4	0.2%	7,124.7	0.2%	8,711.1	0.2%
Embassy, Seoul	2,243.6	0.1%	4,602.8	0.1%	5,263.2	0.1%	6,379.1	0.1%	7,799.5	0.1%

GOVERNMENT OF SIERRA LEONE

ANNEX 3: NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATION FOR FY2023 - 2027
In thousands of Leones (NLe't)

PARTICULARS	FY2023 Actual		FY2024 Estimate		FY2025 Budget		FY2026 Indicative		FY2027 Indicative	
	Jan - Dec		Jan - Dec		Jan - Dec		Jan - Dec		Jan - Dec	
	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services
Embassy, Rabat	1,410.3	0.1%	4,197.5	0.1%	4,664.5	0.1%	5,653.5	0.1%	6,912.3	0.1%
Embassy, Ankara	1,988.9	0.1%	8,524.0	0.2%	5,791.0	0.2%	7,018.9	0.2%	8,581.7	0.2%
Sierra Leone Mission, Islamic Military Counter Terrorism, Saudi Arabia	0.0	0.0%	2,810.6	0.1%	3,158.1	0.1%	3,827.7	0.1%	4,680.0	0.1%
UNESCO Delegation, Paris	0.0	0.0%	1,905.3	0.1%	2,144.3	0.1%	2,598.9	0.1%	3,177.6	0.1%
Embassy, Doha	0.0	0.0%	0.0	0.0%	3,000.0	0.1%	3,636.1	0.1%	4,445.7	0.1%
Embassy, Algiers	0.0	0.0%	0.0	0.0%	3,000.0	0.1%	3,636.1	0.1%	4,445.7	0.1%
129 Ministry of Finance	160,328.7	5.7%	280,696.1	7.6%	137,301.1	3.6%	166,412.1	3.6%	203,465.7	3.6%
Office of the Financial Secretary	103,077.2	3.7%	122,071.3	3.3%	72,071.3	1.9%	87,352.0	1.9%	106,802.0	1.9%
Subscriptions to International Organisations	49,734.1	1.8%	149,005.9	4.0%	55,610.9	1.5%	67,401.7	1.5%	82,409.4	1.5%
Financial Intelligence Agency	4,883.2	0.2%	5,658.2	0.2%	5,658.2	0.1%	6,857.8	0.1%	8,384.8	0.1%
Independent Procurement Review Panel (IPRP)	1,200.0	0.0%	2,263.3	0.1%	2,263.3	0.1%	2,743.1	0.1%	3,353.9	0.1%
Wages and Compensation Commission	1,434.2	0.1%	1,697.5	0.0%	1,697.5	0.0%	2,057.4	0.0%	2,515.4	0.0%
131 Revenue Appellate Board	600.0	0.0%	303.8	0.0%	1,631.6	0.0%	1,977.6	0.0%	2,417.9	0.0%
132 Accountant General's Department	43,794.1	1.6%	29,268.9	0.8%	29,849.1	0.8%	36,177.8	0.8%	44,233.2	0.8%
133 Ministry of Information and Civic Education	10,402.7	0.4%	11,280.4	0.3%	11,808.3	0.3%	14,311.9	0.3%	17,498.6	0.3%
Administrative and Operating Costs	0.0	0.0%	7,064.2	0.2%	6,436.0	0.2%	7,800.6	0.2%	9,537.5	0.2%
Outreach Coordination Unit	1,922.5	0.1%	733.0	0.0%	1,543.2	0.0%	1,870.4	0.0%	2,286.8	0.0%
National Council for Civic Education and Development	0.0	0.0%	3,483.3	0.1%	3,029.1	0.1%	3,671.3	0.1%	4,488.8	0.1%
Sierra Leone News Agency	0.0	0.0%	0.0	0.0%	800.0	0.0%	969.6	0.0%	1,185.5	0.0%
135 Ministry of Communication, Technology and Innovation	0.0	0.0%	7,773.3	0.2%	8,960.7	0.2%	10,860.6	0.2%	13,278.8	0.2%
Administrative and Operating Costs	0.0	0.0%	5,000.8	0.1%	4,500.0	0.1%	5,454.1	0.1%	6,668.5	0.1%
Directorate of Science, Technology and Innovation	0.0	0.0%	2,772.6	0.1%	3,960.7	0.1%	4,800.5	0.1%	5,869.3	0.1%
Felle Tech City	0.0	0.0%	0.0	0.0%	500.0	0.0%	606.0	0.0%	740.9	0.0%
137 National Commission for Democracy	3,800.0	0.1%	3,847.6	0.1%	3,847.6	0.1%	4,663.3	0.1%	5,701.7	0.1%
138 Statistics - Sierra Leone	6,350.0	0.2%	7,921.5	0.2%	7,921.5	0.2%	9,601.0	0.2%	11,738.8	0.2%
139 National Commission for Privatisation (NCP)	2,500.0	0.1%	2,602.8	0.1%	2,602.8	0.1%	3,154.6	0.1%	3,857.0	0.1%
140 Mass Media Services	4,000.0	0.1%	4,926.5	0.1%	4,926.5	0.1%	5,971.1	0.1%	7,300.6	0.1%
141 Government Printing Department	3,868.3	0.1%	4,073.9	0.1%	4,073.9	0.1%	4,937.7	0.1%	6,037.1	0.1%

GOVERNMENT OF SIERRA LEONE

ANNEX 3: NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATION FOR FY2023 - 2027
In thousands of Leones (NLe't)

PARTICULARS	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Estimate	Budget	Indicative	Indicative
	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec
	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services
142 National Public Procurement Authority (NPPA)	5,034.3	8,063.5	8,063.5	9,773.1	11,949.2
143 Justice and Legal Service Commission	0.0	1,065.8	1,065.8	1,291.8	1,579.4
144 Human Rights Commission of Sierra Leone	5,100.0	4,994.9	4,994.9	6,053.9	7,401.9
145 Rights to Access Information Commission	2,125.0	4,029.1	4,029.1	4,883.4	5,970.7
146 Ministry of Western Region	2,000.0	2,963.3	2,963.3	3,591.6	4,391.3
2 SECURITY SERVICES	1,312,400.1	1,276,338.1	875,114.2	1,060,658.4	1,296,825.8
201 Ministry of Defence	413,787.9	533,452.9	340,435.3	412,615.4	504,488.8
Rice for Officers and Other Ranks	95,587.8	186,736.2	94,318.6	114,316.2	139,770.0
Logistics and Other Operating Costs	318,200.2	346,716.8	246,116.8	298,299.1	364,718.8
o/w: Payment for on-going Contracts	73,241.0	179,145.5	179,145.5	217,128.4	265,474.5
Drugs and Medical Supplies	54,999.4	36,896.0	36,896.0	44,718.8	54,675.9
Payment for Uniforms	0.0	11,921.5	11,921.5	14,449.1	17,666.3
203 National Civil Registration Authority	6,200.0	16,027.1	15,084.5	18,282.8	22,353.6
205 Ministry of Internal Affairs	5,670.2	3,687.0	4,460.7	5,406.5	6,610.3
Administrative and Operating Costs	5,566.9	3,225.0	4,460.7	5,406.5	6,610.3
Office of the Chief Examiner	103.3	462.0	0.0	0.0	0.0
206 Sierra Leone Police	645,906.8	442,545.5	300,806.8	364,584.7	445,763.6
Administrative and Operating Costs	107,254.1	138,307.3	93,228.5	112,995.1	138,154.7
o/w Family Support Unit	6,428.1	2,426.2	1,075.1	1,303.0	1,593.1
o/w Fuel	67,432.8	126,468.2	49,607.3	60,125.2	73,512.7
o/w Spares	12,500.0	5,186.2	3,394.9	4,114.7	5,030.9
Rice for Officers and Other Ranks	207,850.1	169,255.6	149,576.1	181,289.7	221,655.8
Security Hardware, Uniforms and Other Logistics	330,802.5	134,982.6	58,002.2	70,300.0	85,953.1
o/w: Outstanding payment for Vehicles	159,643.6	3,989.9	15,959.6	19,343.4	23,650.4
Procurement of Communication Equipment	56,805.3	28,210.1	23,316.4	28,260.0	34,552.4
207 Sierra Leone Correctional Services	101,179.1	190,171.3	148,483.6	179,965.5	220,036.8
Administrative and Operating Cost	0.0	63,618.6	55,000.0	66,661.3	81,504.1
o/w: Inmates Welfare (Diets, Toiletries, Drugs etc)	48,217.2	96,350.9	61,661.5	74,735.1	91,375.7
Uniforms and Regalia for Correctional Officers	11,980.5	11,419.7	8,545.0	10,356.8	12,662.8
Rice for Officers and Other Ranks	40,981.4	18,782.2	23,277.1	28,212.4	34,494.2

GOVERNMENT OF SIERRA LEONE

ANNEX 3: NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATION FOR FY2023 - 2027
In thousands of Leones (NL'e't)

PARTICULARS	FY2023 Actual		FY2024 Estimate		FY2025 Budget		FY2026 Indicative		FY2027 Indicative	
	Jan - Dec		Jan - Dec		Jan - Dec		Jan - Dec		Jan - Dec	
	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services
208 National Fire Authority	22,832.3	0.7%	15,587.9	0.4%	12,808.3	0.3%	15,523.9	0.3%	18,980.5	0.3%
Administrative and Operating Costs	10,416.0	0.4%	8,627.5	0.2%	4,829.1	0.1%	5,853.0	0.1%	7,156.2	0.1%
Delivery of Fire Services	12,416.3	0.4%	6,960.4	0.2%	7,979.2	0.2%	9,671.0	0.2%	11,824.3	0.2%
o/w: Fire Engines	12,416.3	0.4%	5,805.1	0.2%	3,358.0	0.1%	4,069.9	0.1%	4,976.1	0.1%
209 Central Intelligence & Security Agency	15,800.0	0.5%	15,367.9	0.4%	15,811.3	0.4%	19,163.6	0.4%	23,430.6	0.4%
210 Office of National Security	77,698.7	2.5%	37,535.9	1.0%	14,474.5	0.4%	17,543.5	0.4%	21,449.7	0.4%
Administrative and Operating Costs	17,627.7	0.6%	8,103.9	0.2%	7,053.1	0.2%	8,548.5	0.2%	10,451.9	0.2%
Coordination of the Security Sector	60,071.0	2.1%	29,432.1	0.8%	7,421.5	0.2%	8,995.0	0.2%	10,997.8	0.2%
211 Immigration Department	7,375.0	0.2%	2,235.0	0.1%	4,939.9	0.1%	5,987.3	0.1%	7,320.4	0.1%
Administrative and Operating Costs	4,885.0	0.2%	650.7	0.0%	2,602.8	0.1%	3,154.6	0.1%	3,857.0	0.1%
Manning of Various Border Immigration Posts	2,490.0	0.1%	1,584.3	0.0%	2,337.2	0.1%	2,832.7	0.1%	3,463.4	0.1%
212 National Drugs Law Enforcement Agency	950.0	0.0%	1,452.6	0.0%	2,075.1	0.1%	2,515.0	0.1%	3,075.0	0.1%
213 National Disaster Management Agency	14,000.0	0.5%	16,549.9	0.4%	11,423.5	0.3%	13,845.5	0.3%	16,928.4	0.3%
Administrative and Operating Costs	0.0	0.0%	5,233.5	0.1%	6,000.0	0.2%	7,272.1	0.2%	8,891.4	0.2%
National Emergency Relief Fund	7,750.0	0.3%	11,316.4	0.3%	5,423.5	0.1%	6,573.4	0.1%	8,037.0	0.1%
214 National Cybersecurity Coordination Centre	1,000.0	0.0%	1,725.0	0.0%	3,631.6	0.1%	4,401.6	0.1%	5,381.7	0.1%
215 Office of the Chief Examiner	0.0	0.0%	0.0	0.0%	679.0	0.0%	822.9	0.0%	1,006.2	0.0%
3 SOCIAL SERVICES	355,862.6	12.5%	944,255.9	25.3%	1,568,425.0	40.8%	1,900,966.9	40.9%	2,324,238.5	0.9%
300 Ministry of Technical and Higher Education	30,997.2	1.0%	56,583.1	1.5%	54,026.9	1.4%	65,481.8	1.4%	80,062.1	1.4%
Administrative and Operating Costs	9,311.8	0.3%	14,231.2	0.4%	15,050.8	0.4%	18,241.9	0.4%	22,303.6	0.4%
Tertiary Education and Technical and Vocational Education and Training	21,235.4	0.8%	41,581.5	1.1%	37,414.5	1.0%	45,347.2	1.0%	55,444.3	1.0%
Grants-in-Aid	15,019.8	0.5%	31,337.2	0.8%	16,337.2	0.4%	19,801.0	0.4%	24,209.9	0.4%
Tertiary Education Commission	1,665.0	0.1%	1,697.5	0.0%	6,789.8	0.2%	8,229.4	0.2%	10,061.8	0.2%
Technical/Vocational Education	4,550.6	0.2%	8,546.9	0.2%	14,287.5	0.4%	17,316.8	0.4%	21,172.5	0.4%
Science and Technology Committee	300.0	0.0%	487.5	0.0%	430.0	0.0%	521.2	0.0%	637.2	0.0%
Barefoot Solar Technicians Training Centre	150.0	0.0%	282.9	0.0%	1,131.6	0.0%	1,371.6	0.0%	1,677.0	0.0%
301 Ministry of Basic and Secondary Education	15,029.9	0.5%	531,478.9	14.4%	1,105,971.0	28.9%	1,340,462.1	29.0%	1,638,931.0	29.0%
Administrative and Operating Costs	11,598.5	0.4%	12,895.0	0.3%	11,337.2	0.3%	13,740.9	0.3%	16,800.5	0.3%

GOVERNMENT OF SIERRA LEONE

ANNEX 3: NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATION FOR FY2023 - 2027
In thousands of Leones (NLe't)

	FY2023		FY2024		FY2025		FY2026		FY2027	
	Actual	% of Total Goods & Services	Estimate	% of Total Goods & Services	Budget	% of Total Goods & Services	Indicative		Indicative	
							Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec
PARTICULARS										
Improving Access to and Free Quality Education of which: Sierra Leone Library Board	2,731.5	0.1%	518,583.9	14.0%	1,094,633.8	28.6%	1,326,721.2	28.7%	1,622,130.5	28.7%
Planning and Development Services	150.0	0.0%	362.1	0.0%	445.6	0.0%	540.0	0.0%	660.3	0.0%
Pre-primary and Primary Education	0.0	0.0%	5,318.7	0.1%	6,544.0	0.2%	7,931.5	0.2%	9,697.6	0.2%
of which: Grants to Physically Challenged Schools	2,371.5	0.1%	5,658.2	0.2%	6,961.7	0.2%	8,437.8	0.2%	10,316.6	0.2%
Secondary Education (Free Quality School Education Programme) of which: Grants in Aid to Government Boarding Schools	360.0	0.0%	499,212.1	13.5%	1,042,733.1	27.3%	1,263,816.3	27.3%	1,545,219.2	27.4%
of which: Examination Fees to WAEC for WAISCE	360.0	0.0%	15,616.6	0.4%	15,214.4	0.4%	18,440.2	0.4%	22,546.1	0.4%
of which: School Feeding Programme	0.0	0.0%	45,000.0	1.2%	45,000.0	1.2%	54,541.0	1.2%	66,685.2	1.2%
of which: Free Quality Education Coordination Programme	0.0	0.0%	300,000.0	8.1%	870,000.0	22.8%	1,054,459.9	22.8%	1,289,247.2	22.8%
of which: Procurement and Distribution of Sanitary Pads	0.0	0.0%	6,110.8	0.2%	7,518.7	0.2%	9,112.8	0.2%	11,141.9	0.2%
of which: School Fees Subsidies	0.0	0.0%	0.0	0.0%	25,000.0	0.7%	30,300.6	0.7%	37,047.3	0.7%
Diet for Boarding Home Schools	0.0	0.0%	70,000.0	1.9%	80,000.0	2.1%	96,961.8	2.1%	118,551.5	2.1%
Inspectorate Division	0.0	0.0%	5,000.0	0.1%	35,000.0	0.9%	42,420.8	0.9%	51,866.3	0.9%
Non Formal Education	550.0	0.0%	1,923.8	0.1%	1,923.8	0.1%	2,331.7	0.1%	2,850.8	0.1%
	150.0	0.0%	1,471.1	0.0%	1,471.1	0.0%	1,783.0	0.0%	2,180.1	0.0%
302 Ministry of Sports	5,304.2	0.2%	5,526.5	0.1%	5,799.8	0.2%	7,029.5	0.2%	8,594.7	0.2%
Administrative and Operating Costs	5,304.2	0.2%	5,526.5	0.1%	5,526.5	0.1%	6,698.3	0.1%	8,189.8	0.1%
303 Ministry of Tourism and Cultural Affairs	8,219.8	0.3%	7,483.2	0.2%	11,196.3	0.3%	13,570.2	0.3%	16,591.7	0.3%
Administrative and Operating Costs	4,053.0	0.1%	4,742.1	0.1%	5,244.8	0.1%	6,356.8	0.1%	7,772.2	0.1%
Promoting Local and International Tourism	4,166.9	0.1%	2,741.2	0.1%	5,951.5	0.2%	7,213.3	0.2%	8,819.5	0.2%
Culture Division	3,558.7	0.1%	585.6	0.0%	2,244.8	0.1%	2,720.7	0.1%	3,326.6	0.1%
Tourism Division	608.2	0.0%	1,780.5	0.0%	2,206.7	0.1%	2,674.6	0.1%	3,270.1	0.1%
Formulate Ecotourism Development Plan	608.2	0.0%	1,596.6	0.0%	1,471.1	0.0%	1,783.0	0.0%	2,180.1	0.0%
Office of the Entertainment Ambassador	0.0	0.0%	375.0	0.0%	1,500.0	0.0%	1,818.0	0.0%	2,222.8	0.0%
304 Ministry of Health	149,138.3	5.3%	131,244.0	3.5%	131,692.7	3.4%	159,614.6	3.5%	195,154.5	3.5%
Administrative and Operating Costs	81,786.6	2.9%	54,732.1	1.5%	54,732.1	1.4%	66,336.5	1.4%	81,107.1	1.4%
Improving Access and Quality of Basic Health Services	20,083.4	0.7%	24,157.3	0.7%	32,700.9	0.9%	39,634.2	0.9%	48,459.3	0.9%
Human Resources Management	1,232.9	0.0%	5,771.3	0.2%	5,771.3	0.2%	6,995.0	0.2%	8,552.5	0.2%
Primary Health Care Services	3,231.3	0.1%	16,069.2	0.4%	16,069.2	0.4%	19,476.3	0.4%	23,812.9	0.4%
of which: Malaria Prevention and Control	3,101.3	0.1%	7,695.1	0.2%	7,695.1	0.2%	9,326.7	0.2%	11,403.4	0.2%
STI/HIV/AIDS Prevention and Control Programme	50.0	0.0%	4,073.9	0.1%	4,073.9	0.1%	4,937.7	0.1%	6,037.1	0.1%
Tuberculosis and Leprosy Control Programme	80.0	0.0%	2,150.1	0.1%	2,150.1	0.1%	2,606.0	0.1%	3,186.2	0.1%
Reproductive and Child Health Care Services	15,619.1	0.6%	2,316.7	0.1%	10,860.3	0.3%	13,163.0	0.3%	16,093.8	0.3%
National School Health Programme	90.0	0.0%	1,923.8	0.1%	2,367.0	0.1%	2,868.8	0.1%	3,507.6	0.1%
Immunization Programme/EPI	10,959.1	0.4%	6,224.0	0.2%	7,657.9	0.2%	9,281.6	0.2%	11,348.2	0.2%
Reproductive Health/Family Planning	7,130.0	0.3%	679.0	0.0%	835.4	0.0%	1,012.5	0.0%	1,238.0	0.0%

GOVERNMENT OF SIERRA LEONE

ANNEX 3: NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATION FOR FY2023 - 2027
In thousands of Leones (NL'e't)

PARTICULARS	FY2023		FY2024		FY2025		FY2026		FY2027	
	Actual		Estimate		Budget		Indicative		Indicative	
	Jan - Dec	% of Total Goods & Services	Jan - Dec	% of Total Goods & Services	Jan - Dec	% of Total Goods & Services	Jan - Dec	% of Total Goods & Services	Jan - Dec	% of Total Goods & Services
Secondary Health Care Services	357.0	0.0%	1,131.6	0.0%	1,131.6	0.0%	1,371.6	0.0%	1,677.0	0.0%
Tertiary Hospitals and Ambulance Services	46,581.3	1.7%	49,186.1	1.3%	41,091.1	1.1%	49,803.4	1.1%	60,892.7	1.1%
o/w Support to Ambulance Services	9,300.0	0.3%	9,763.2	0.3%	15,695.1	0.4%	19,022.9	0.4%	23,258.5	0.4%
Directorate of Hospitals and Laboratory	329.9	0.0%	2,036.9	0.1%	2,036.9	0.1%	2,468.8	0.1%	3,018.5	0.1%
305 Ministry of Social Welfare	15,841.3	0.5%	10,806.5	0.3%	23,040.0	0.6%	27,925.0	0.6%	34,142.8	0.6%
Administrative and Operating Costs	8,693.9	0.3%	6,612.3	0.2%	10,063.1	0.3%	12,196.7	0.3%	14,912.5	0.3%
o/w Pilgrimage	6,180.0	0.2%	3,087.4	0.1%	7,180.0	0.2%	8,702.3	0.2%	10,640.0	0.2%
Social Protection Programmes	7,147.3	0.3%	4,194.2	0.1%	12,976.9	0.3%	15,728.3	0.3%	19,230.3	0.3%
Grants to Welfare Institutions	1,114.4	0.0%	650.7	0.0%	2,602.8	0.1%	3,154.6	0.1%	3,857.0	0.1%
Diets for Approved School & Remand Home	885.5	0.0%	367.8	0.0%	1,471.1	0.0%	1,783.0	0.0%	2,180.1	0.0%
Social Development Activities	4,577.4	0.2%	650.7	0.0%	2,602.8	0.1%	3,154.6	0.1%	3,857.0	0.1%
Programme for Disabled Persons - Disability Commission	420.0	0.0%	1,292.1	0.0%	3,168.6	0.1%	3,840.4	0.1%	4,695.5	0.1%
Policy Development and Strategic Planning	150.0	0.0%	282.9	0.0%	1,131.6	0.0%	1,371.6	0.0%	1,677.0	0.0%
National Taskforce on Human Trafficking Secretariat	0.0	0.0%	950.0	0.0%	2,000.0	0.1%	2,424.0	0.1%	2,963.8	0.1%
306 Ministry of Lands, Housing and Country Planning	1,886.4	0.1%	2,699.9	0.1%	7,300.2	0.2%	8,848.0	0.2%	10,818.1	0.2%
of which Housing Division	812.5	0.0%	118.8	0.0%	475.3	0.0%	576.1	0.0%	704.3	0.0%
307 National Medical Supplies Agency	5,100.0	0.2%	36,650.1	1.0%	64,355.8	1.7%	78,000.8	1.7%	95,368.5	1.7%
Administrative and Operating Costs	2,600.0	0.1%	2,059.6	0.1%	2,942.3	0.1%	3,566.1	0.1%	4,360.1	0.1%
Procurement of Free Health Care Drugs	2,500.0	0.1%	18,231.1	0.5%	42,175.8	1.1%	51,118.0	1.1%	62,500.0	1.1%
Procurement of Drugs and Other Medical Supplies	0.0	0.0%	16,359.5	0.4%	19,237.8	0.5%	23,316.7	0.5%	28,508.4	0.5%
308 National Commission for Social Action	1,861.8	0.1%	2,160.2	0.1%	8,640.8	0.2%	10,472.8	0.2%	12,804.7	0.2%
o/w Social Safety-Net Programme	0.0	0.0%	1,250.0	0.0%	5,000.0	0.1%	6,060.1	0.1%	7,409.5	0.1%
309 Dental and Medical Board	595.0	0.0%	376.2	0.0%	974.6	0.0%	1,181.3	0.0%	1,444.3	0.0%
310 Ministry of Youth Affairs	7,501.0	0.3%	5,760.7	0.2%	10,632.6	0.3%	12,886.9	0.3%	15,756.3	0.3%
Administrative and Operating Costs	2,351.1	0.1%	952.0	0.0%	3,202.4	0.1%	3,881.4	0.1%	4,745.6	0.1%
Coordination of Youth Policies and Programmes	1,649.8	0.1%	1,413.4	0.0%	974.6	0.0%	1,181.3	0.0%	1,444.3	0.0%
National Youth Commission	3,500.0	0.1%	3,395.3	0.1%	6,455.5	0.2%	7,824.2	0.2%	9,566.4	0.2%
311 Health Service Commission	3,500.0	0.1%	4,568.6	0.1%	6,526.5	0.2%	7,910.3	0.2%	9,671.6	0.2%
312 Teaching Service Commission	1,148.7	0.0%	1,615.2	0.0%	4,960.7	0.1%	6,012.5	0.1%	7,351.3	0.1%

GOVERNMENT OF SIERRA LEONE

ANNEX 3: NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATION FOR FY2023 - 2027
In thousands of Leones (NLe't)

	FY2023 Actual		FY2024 Estimate		FY2025 Budget		FY2026 Indicative		FY2027 Indicative	
	Jan - Dec	% of Total Goods & Services	Jan - Dec	% of Total Goods & Services	Jan - Dec	% of Total Goods & Services	Jan - Dec	% of Total Goods & Services	Jan - Dec	% of Total Goods & Services
313 National Youth Service	2,950.0	0.1%	2,376.5	0.1%	3,394.9	0.1%	4,114.7	0.1%	5,030.9	0.1%
314 National HIV and AIDS Commission	2,499.7	0.1%	1,343.8	0.0%	2,829.1	0.1%	3,428.9	0.1%	4,192.4	0.1%
315 Teaching Hospitals Complex Administration	3,866.1	0.1%	650.7	0.0%	2,602.8	0.1%	3,154.6	0.1%	3,857.0	0.1%
316 Civil Service Training College	600.0	0.0%	1,333.7	0.0%	1,905.3	0.0%	2,309.3	0.0%	2,823.5	0.0%
317 Post Graduate College of Health Specialists	2,900.0	0.1%	820.4	0.0%	3,281.7	0.1%	3,977.6	0.1%	4,863.2	0.1%
318 Ministry of Environment and Climate Change Administrative, Operating and Environmental Safeguards Cost Forestry Conservation Division	7,284.0 5,684.6 1,599.4	0.3% 0.2% 0.1%	5,042.0 4,334.7 707.3	0.1% 0.1% 0.0%	9,696.3 6,867.2 2,829.1	0.3% 0.2% 0.1%	11,752.1 8,323.2 3,428.9	0.3% 0.2% 0.1%	14,368.9 10,176.5 4,192.4	0.3% 0.2% 0.1%
319 Ministry of Gender and Children's Affairs Gender and Children's Programmes Children's Commission	6,301.6 4,201.6 2,100.0	0.2% 0.1% 0.1%	8,689.2 4,725.5 3,963.7	0.2% 0.1% 0.1%	6,860.8 3,734.4 3,126.4	0.2% 0.1% 0.1%	8,315.5 4,526.2 3,789.3	0.2% 0.1% 0.1%	10,167.0 5,534.0 4,633.0	0.2% 0.1% 0.1%
320 National Sports Authority Administrative and Operating Costs Sports Programmes o/w: Contributions to Sporting Activities	69,672.1 3,392.5 66,279.6 66,279.6	2.5% 0.1% 2.4% 2.4%	104,647.0 3,014.8 101,632.2 101,632.2	2.8% 0.1% 2.7% 2.7%	71,714.8 5,121.2 66,593.6 66,593.6	1.9% 0.1% 1.7% 1.7%	86,920.0 6,207.1 80,712.9 80,712.9	1.9% 0.1% 1.7% 1.7%	106,273.7 7,589.1 98,684.6 98,684.6	1.9% 0.1% 1.7% 1.7%
321 Student's Loan Scheme Secretariat Administrative and Operating Costs Seed Money for Loan	6,065.5 0.0 0.0	0.2% 0.0% 0.0%	8,160.9	0.2% 0.0% 0.0%	10,336.5 3,000.0 7,336.5	0.3% 0.1% 0.2%	12,528.1 3,636.1 8,892.0	0.3% 0.1% 0.2%	15,317.6 4,445.7 10,871.9	0.3% 0.1% 0.2%
322 National Land Commission of Sierra Leone	2,600.0	0.1%	1,131.6	0.0%	4,526.5	0.1%	5,486.3	0.1%	6,707.9	0.1%
323 National Public Health Agency	0.0	0.0%	8,834.9	0.2%	9,000.0	0.2%	10,908.2	0.2%	13,337.0	0.2%
345 Pharmacy Board Services	5,000.0	0.2%	4,271.8	0.1%	6,658.2	0.2%	8,069.9	0.2%	9,866.7	0.2%
346 Allied Health Professions Council	0.0	0.0%	0.0	0.0%	500.0	0.0%	606.0	0.0%	740.9	0.0%
4 ECONOMIC SERVICES	178,708.9	6.4%	364,978.7	8.5%	416,199.9	9.6%	504,443.8	9.6%	616,763.9	9.6%
401 Ministry of Agriculture and Food Security Administrative and Operating Costs	25,663.4 13,828.4	0.9% 0.5%	79,196.2 18,475.9	2.1% 0.5%	95,334.9 20,000.0	2.5% 0.5%	115,548.1 24,240.5	2.5% 0.5%	141,276.2 29,637.9	2.5% 0.5%

GOVERNMENT OF SIERRA LEONE

ANNEX 3: NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATION FOR FY2023 - 2027
In thousands of Leones (NL'e')

PARTICULARS	FY2023 Actual		FY2024 Estimate		FY2025 Budget		FY2026 Indicative		FY2027 Indicative	
	% of Total Goods & Services		% of Total Goods & Services		% of Total Goods & Services		% of Total Goods & Services		% of Total Goods & Services	
	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec
o/w: Support to Seed Multiplication Programme	1,950.0	0.1%	3,765.2	0.1%	4,165.9	0.1%	5,049.1	0.1%	6,173.4	0.1%
Increasing Agricultural Productivity and Value Added	10,129.7	0.4%	34,393.5	0.9%	40,942.9	1.1%	49,623.7	1.1%	60,673.0	1.1%
Production of Export/Cash Crops	983.3	0.0%	18,987.1	0.5%	18,987.1	0.5%	23,012.7	0.5%	28,136.8	0.5%
o/w: Rehabilitation of Existing Plantations	216.7	0.0%	2,489.6	0.1%	3,063.2	0.1%	3,712.6	0.1%	4,539.3	0.1%
Food Security Division	6,802.4	0.2%	12,087.7	0.3%	15,872.5	0.4%	19,237.9	0.4%	23,521.4	0.4%
Payment of Land Lease Rent	300.0	0.0%	4,412.2	0.1%	5,428.7	0.1%	6,579.7	0.1%	8,044.8	0.1%
Support to National Federation of Farmers	0.0	0.0%	3,403.0	0.1%	4,187.0	0.1%	5,074.7	0.1%	6,204.7	0.1%
Agrie-Business Division	0.0	0.0%	0.0	0.0%	2,000.0	0.1%	2,424.0	0.1%	2,963.8	0.1%
Agricultural Engineering/Land and Water Development Division	2,344.0	0.1%	3,318.7	0.1%	4,083.3	0.1%	4,949.0	0.1%	6,051.0	0.1%
o/w: Rehabilitation of Inland Valley Swamps	2,344.0	0.1%	2,300.2	0.1%	2,830.2	0.1%	3,430.2	0.1%	4,194.0	0.1%
Agricultural Extension Services	2,550.0	0.1%	12,847.6	0.3%	17,807.5	0.5%	21,583.0	0.5%	26,388.7	0.5%
Planning, Evaluation, Monitoring and Statistics Division (PEMSD)	1,294.0	0.0%	7,602.8	0.2%	9,354.3	0.2%	11,337.7	0.2%	13,862.1	0.2%
o/w: Collection and Analysis of Agricultural Statistics	1,294.0	0.0%	4,027.7	0.1%	4,955.6	0.1%	6,006.3	0.1%	7,343.7	0.1%
Livestock Division	(2,138.6)	-0.1%	5,876.4	0.2%	7,230.3	0.2%	8,763.3	0.2%	10,714.5	0.2%
Support to Vaccination Campaign	(2,138.6)	-0.1%	3,376.4	0.1%	4,154.3	0.1%	5,035.1	0.1%	6,156.3	0.1%
402 Ministry of Fisheries and Marine Resources	5,576.6	0.2%	23,756.3	0.6%	23,756.3	0.6%	28,793.2	0.6%	35,204.3	0.6%
Administrative and Operating Costs	4,036.3	0.1%	6,442.3	0.2%	6,442.3	0.2%	7,808.2	0.2%	9,546.7	0.2%
Marine Artisanal Fisheries	1,190.4	0.0%	12,448.0	0.3%	12,448.0	0.3%	15,087.3	0.3%	18,446.6	0.3%
Promote Fish Export Activities	350.0	0.0%	4,866.0	0.1%	4,866.0	0.1%	5,897.7	0.1%	7,210.9	0.1%
Fish Quality Assurance	350.0	0.0%	1,527.7	0.0%	1,527.7	0.0%	1,851.6	0.0%	2,263.9	0.0%
Competent Authority	0.0	0.0%	2,942.3	0.1%	2,942.3	0.1%	3,566.1	0.1%	4,360.1	0.1%
403 Ministry of Mines and Mineral Resources	10,230.2	0.4%	9,188.4	0.2%	10,688.4	0.3%	12,954.6	0.3%	15,839.1	0.3%
Administrative and Operating Costs	2,587.6	0.1%	3,358.0	0.1%	4,858.0	0.1%	5,888.0	0.1%	7,199.0	0.1%
Mines Division	7,642.6	0.3%	5,830.5	0.2%	5,830.5	0.2%	7,066.7	0.2%	8,640.1	0.2%
Review the legal framework for mines and minerals	7,642.6	0.3%	539.5	0.0%	539.5	0.0%	653.9	0.0%	799.5	0.0%
Support to the National Minerals Agency	0.0	0.0%	4,215.9	0.1%	4,215.9	0.1%	5,109.8	0.1%	6,247.6	0.1%
Support to Artisanal Miners and Small Scale Mining Entrepreneurs	0.0	0.0%	1,075.1	0.0%	1,075.1	0.0%	1,303.0	0.0%	1,593.1	0.0%
404 Ministry of Transport and Aviation	14,255.5	0.5%	39,064.1	1.1%	60,586.1	1.6%	73,431.7	1.6%	89,782.1	1.6%
Administrative and Operating Costs	3,511.5	0.1%	5,394.9	0.1%	5,394.9	0.1%	6,538.8	0.1%	7,994.7	0.1%
Procurement of Government Vehicles	8,294.0	0.3%	28,405.9	0.8%	48,715.3	1.3%	59,044.1	1.3%	72,190.9	1.3%
Directorate of Transport (TIDU)	850.0	0.0%	2,631.6	0.1%	3,237.9	0.1%	3,924.4	0.1%	4,798.3	0.1%
Sierra Leone Aircraft Accident & Incident Investigation Bureau	1,600.0	0.1%	2,631.6	0.1%	3,237.9	0.1%	3,924.4	0.1%	4,798.3	0.1%
405 Ministry of Tourism and Cultural Affairs	8,048.6	0.3%	11,429.5	0.3%	11,429.5	0.3%	13,852.9	0.3%	16,937.3	0.3%
National Tourist Board	6,343.6	0.2%	6,110.8	0.2%	6,110.8	0.2%	7,406.5	0.2%	9,055.6	0.2%
o/w Development and Implementation of Tourism Marketing Strategy	5,533.6	0.2%	2,263.3	0.1%	2,263.3	0.1%	2,743.1	0.1%	3,353.9	0.1%

GOVERNMENT OF SIERRA LEONE

ANNEX 3: NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATION FOR FY2023 - 2027
In thousands of Leones (NL'e't)

PARTICULARS	FY2023 Actual		FY2024 Estimate		FY2025 Budget		FY2026 Indicative		FY2027 Indicative	
	Jan	Dec	Jan	Dec	Jan	Dec	Jan	Dec	Jan	Dec
Monuments and Relics Commission	1,705.0		3,394.9		3,394.9		4,114.7		5,030.9	
National and Railway Museums	0.0		1,923.8		1,923.8		2,331.7		2,850.8	
406 Ministry of Energy	2,891.7		2,128.5		5,866.0		7,109.8		8,692.8	
Administrative and Operating Expenses	2,891.7		2,128.5		5,866.0		7,109.8		8,692.8	
o/w Bumbuna Watershed Unit	1,100.0		311.2		1,244.8		1,508.7		1,844.7	
407 Ministry of Employment, Labour and Social Security	16,892.9		12,669.2		15,026.3		18,212.2		22,267.4	
Administrative and Operating Costs	14,502.7		7,970.6		6,258.2		7,585.1		9,274.0	
Strengthening the legal and Institutional Framework for Labour Administration	1,790.2		2,419.7		4,762.6		5,772.4		7,057.7	
Social Protection Programmes	600.0		2,278.9		4,005.5		4,854.7		5,935.7	
408 Ministry of Works and Public Assets	26,765.4		38,411.4		37,913.8		45,952.4		56,184.2	
Administrative and Operating Costs	2,651.9		3,246.1		3,168.6		3,840.4		4,695.5	
Architectural, Design, Construction and Maint, Div.	1,967.1		5,673.5		6,563.5		7,955.1		9,726.4	
of which: Repairs and Maintenance of Government Buildings	1,600.0		5,616.9		6,337.2		7,680.8		9,391.0	
Civil Engineering Works Division	495.0		343.9		735.6		891.5		1,090.0	
Mechanical Division	312.1		169.7		679.0		822.9		1,006.2	
Public Assets Division	21,076.9		28,814.0		26,110.8		31,646.9		38,693.5	
of which: Rent and Rates	20,213.2		28,115.3		25,431.9		30,824.0		37,687.3	
Works Project Implementation and Monitoring Unit	262.5		164.1		656.3		795.5		972.6	
409 Ministry of Trade and Industry	14,708.0		16,206.8		23,340.8		28,289.6		34,588.6	
Administrative and Operating Costs	7,731.8		9,431.3		8,894.9		10,780.8		13,181.3	
Export Development	6,976.2		6,775.5		14,445.9		17,508.8		21,407.3	
Sierra Leone Standards Bureau	2,066.6		3,406.3		3,866.0		4,685.7		5,729.1	
Department of Co-operatives	2,149.6		539.5		2,058.0		2,494.3		3,049.7	
Support to Sierra Leone Produce Marketing Company	1,000.0		282.9		1,131.6		1,371.6		1,677.0	
Produce Monitoring Board	960.0		1,109.6		3,421.2		4,146.6		5,069.9	
Sierra Leone Business Forum	0.0		82.0		328.2		397.8		486.3	
Coordination of Doing Business Reforms Unit	0.0		113.2		452.7		548.6		670.8	
Industrial Planning and Development	0.0		70.7		282.9		342.9		419.2	
Consumer Protection Commission of Sierra Leone	800.0		1,171.2		2,905.3		3,521.3		4,305.4	
410 National Protected Area Authority	3,309.2		5,500.0		5,500.0		6,666.1		8,150.4	
o/w: Conservation Trust Fund Agency	1,700.0		1,923.8		1,923.8		2,331.7		2,850.8	
413 Sierra Leone Electricity and Water Regulatory Commission	0.0		1,358.0		1,358.0		1,645.9		2,012.4	

GOVERNMENT OF SIERRA LEONE

ANNEX 3: NON SALARY, NON INTEREST RECURRENT (GOODS AND SERVICES) BUDGETARY ALLOCATION FOR FY2023 - 2027
In thousands of Leones (NLe't)

PARTICULARS	FY2023 Actual		FY2024 Estimate		FY2025 Budget		FY2026 Indicative		FY2027 Indicative	
	Jan - Dec		Jan - Dec		Jan - Dec		Jan - Dec		Jan - Dec	
	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services	% of Total Goods & Services
414 Ministry of Water Resources and Sanitation	17,821.8	0.6%	19,464.2	0.5%	19,464.2	0.5%	23,591.0	0.5%	28,843.8	0.5%
Administrative and Operating Costs	4,539.4	0.2%	2,829.1	0.1%	2,829.1	0.1%	3,428.9	0.1%	4,192.4	0.1%
Water Directorate	9,415.6	0.3%	11,882.2	0.3%	11,882.2	0.3%	14,401.5	0.3%	17,608.1	0.3%
o/w: Grants to SALWACO	8,800.0	0.3%	9,958.4	0.3%	9,958.4	0.3%	12,069.8	0.3%	14,757.3	0.3%
Water Resources Management Unit	400.0	0.0%	452.7	0.0%	452.7	0.0%	548.6	0.0%	670.8	0.0%
National Water Resources Management Agency	3,466.8	0.1%	4,300.2	0.1%	4,300.2	0.1%	5,212.0	0.1%	6,372.5	0.1%
417 Nuclear Safety and Radiation Protection Authority	4,500.0	0.2%	7,092.4	0.2%	7,092.4	0.2%	8,596.1	0.2%	10,510.1	0.2%
418 Sierra Leone Agricultural Research Institute (SLARI)	4,800.0	0.2%	10,031.9	0.3%	10,031.9	0.3%	12,158.8	0.3%	14,866.1	0.3%
419 Local Content Agency	3,200.0	0.1%	3,621.2	0.1%	3,621.2	0.1%	4,389.0	0.1%	5,366.3	0.1%
421 Small and Medium Enterprises Development Agency (SMEDA)	3,115.0	0.1%	4,150.1	0.1%	4,150.1	0.1%	5,030.0	0.1%	6,150.0	0.1%
422 Sierra Leone Meteorological Agency	1,997.6	0.1%	5,963.3	0.2%	5,963.3	0.2%	7,227.6	0.2%	8,836.9	0.2%
426 Sierra Leone Seed Certification Agency	1,362.5	0.0%	3,480.4	0.1%	3,480.4	0.1%	4,218.3	0.1%	5,157.5	0.1%
427 National Fertilizer Regulatory Agency	1,350.0	0.0%	3,367.2	0.1%	3,366.8	0.1%	4,080.6	0.1%	4,989.2	0.1%
428 National Investment Board	12,220.4	0.4%	18,899.8	0.5%	18,229.5	0.5%	22,094.6	0.5%	27,014.2	0.5%
Administrative and Operating Costs	3,788.4	0.1%	6,610.6	0.2%	8,610.6	0.2%	10,436.3	0.2%	12,760.0	0.2%
Investment Promotion	8,432.0	0.3%	12,289.2	0.3%	9,618.9	0.3%	11,658.3	0.3%	14,254.2	0.3%
Sierra Leone Investment and Export Promotion Agency	5,512.0	0.2%	5,884.5	0.2%	4,884.5	0.1%	5,920.1	0.1%	7,238.3	0.1%
Corporate Affairs Commission	550.0	0.0%	2,367.8	0.1%	1,697.5	0.0%	2,057.4	0.0%	2,515.4	0.0%
Public Private Partnership Unit	2,370.0	0.1%	4,036.9	0.1%	3,036.9	0.1%	3,680.8	0.1%	4,500.4	0.1%
429 Sierra Leone Mines and Minerals Development Management Corp. (SLMMDMC)	0.0		50,000.0		50,000.0		60,601.1		74,094.7	
6 CONTINGENCY EXPENDITURE	103,394.8	3.7%	35,000.0	0.9%	35,000.0	0.9%	35,000.0	0.8%	35,000.0	0.6%
Contingency Fund	16,430.0	0.6%	15,000.0	0.4%	15,000.0	0.4%	15,000.0	0.3%	15,000.0	0.3%
Special Presidential Warrants	67,501.2	2.4%	10,000.0	0.3%	10,000.0	0.3%	10,000.0	0.2%	10,000.0	0.2%
Unallocated Expenditures	19,463.6	0.7%	10,000.0	0.3%	10,000.0	0.3%	10,000.0	0.2%	10,000.0	0.2%
Total Goods and Services and Contingency Provisions	2,802,253.8	100.0%	3,701,000.0	100.0%	3,822,092.9	100.0%	4,625,043.1	100.0%	5,647,067.7	100.0%
Goods & Services	2,698,858.9	96.3%	3,666,000.0	99.1%	3,787,092.9	99.1%	4,590,043.1	99.2%	5,612,067.7	99.4%
Social and Economic	534,571.5	19.1%	1,309,234.6	35.4%	1,984,624.9	51.9%	2,405,410.7	52.0%	2,941,002.3	52.1%
o/w Free Education Programme (School Feeding)	2,731.5	0.1%	499,870.3	13.5%	870,000.0	22.8%	1,054,459.9	22.8%	1,289,247.2	22.8%
General and Others	1,003,413.5	35.8%	1,190,595.6	32.2%	1,012,742.3	26.5%	1,227,466.8	26.5%	1,500,776.1	26.6%
Statistics - Sierra Leone	6,350.0	0.2%	7,921.5	0.2%	7,921.5	0.2%	9,601.0	0.2%	11,738.8	0.2%
Defence Expenditure	413,787.9	14.8%	533,452.9	14.4%	340,435.3	8.9%	412,615.4	8.9%	504,488.8	8.9%
Police	645,906.8	23.0%	442,545.5	12.0%	300,806.8	7.9%	364,584.7	7.9%	445,763.6	7.9%
Correctional Services	101,179.1	3.6%	190,171.3	5.1%	148,483.6	3.9%	179,965.5	3.9%	220,036.8	3.9%
Contingency Expenditure	103,394.8	3.7%	35,000.0	0.9%	35,000.0	0.9%	35,000.0	0.8%	35,000.0	0.6%

GOVERNMENT OF SIERRA LEONE

ANNEX 3a: NON SALARY, NON INTEREST RECURRENT (SUBSIDIES AND TRANSFERS) BUDGETARY ALLOCATION FOR FY2023 - 2027
In thousands of Leones (NL'e't)

	FY2023 Actual		FY2024 Estimate		FY2025 Budget		FY2026 Indicative		FY2027 Indicative	
	Jan - Dec	% of Total Subsidies and Transfers	Jan - Dec	% of Total Subsidies and Transfers	Jan - Dec	% of Total Subsidies and Transfers	Jan - Dec	% of Total Subsidies and Transfers	Jan - Dec	% of Total Subsidies and Transfers
PARTICULARS										
1 GENERAL SERVICES	641,593.3	22.6%	495,159.5	14.2%	523,647.0	16.1%	562,345.0	16.1%	651,627.8	16.5%
130 National Revenue Authority (NRA)	281,593.3	9.9%	376,837.9	10.8%	425,647.0	13.1%	457,977.3	13.1%	533,457.4	13.5%
134 Electoral Commission Sierra Leone (ECSL) Domestic	360,000.0	12.7%	118,321.6	3.4%	97,000.0	3.0%	104,367.7	3.0%	118,170.3	3.0%
	360,000.0	12.7%	118,321.6	3.4%	97,000.0	3.0%	104,367.7	3.0%	118,170.3	3.0%
3 SOCIAL SERVICES	34,500.0	1.2%	187,017.7	5.4%	136,989.0	4.2%	147,394.1	4.2%	166,887.0	4.2%
300 Ministry of Technical and Higher Education Grants to Tertiary Institutions	34,500.0	1.2%	187,017.7	5.4%	136,989.0	4.2%	147,394.1	4.2%	166,887.0	4.2%
Grants to Tertiary Education	34,500.0	1.2%	187,017.7	5.4%	136,989.0	4.2%	147,394.1	4.2%	166,887.0	4.2%
4 ECONOMIC SERVICES	2,034,772.5	71.7%	2,650,135.5	76.2%	2,233,511.0	69.0%	2,403,158.8	69.0%	2,706,511.2	68.6%
406 Ministry of Energy Energy Subsidies(Incl. Fuel)	843,510.1	29.7%	1,338,530.5	38.5%	875,100.0	27.0%	941,568.8	27.0%	1,052,625.8	26.7%
Energy Subsidies for IPPs (Karpower & CLSG)	843,510.1	29.7%	1,338,530.5	38.5%	875,100.0	27.0%	941,568.8	27.0%	1,052,625.8	26.7%
	843,510.1	29.7%	1,338,530.5	38.5%	875,100.0	27.0%	941,568.8	27.0%	1,052,625.8	26.7%
411 Road Maintenance Fund Road Maintenance Fund Administration	206,137.8	7.3%	165,856.5	4.8%	249,087.1	7.7%	268,006.6	7.7%	302,450.5	7.7%
Sierra Leone Roads Authority	0.0	0.0%	4,667.4	0.1%	25,259.4	0.8%	27,178.0	0.8%	30,772.3	0.8%
Road Maintenance Activities	206,137.8	7.3%	150,604.2	4.3%	170,478.4	5.3%	183,427.2	5.3%	206,685.5	5.2%
412 National Telecommunications Authority (NatCA)	245,140.3	8.6%	303,164.8	8.7%	322,950.8	10.0%	347,480.8	10.0%	393,435.1	10.0%
415 Sierra Leone Maritime Administration (SLMA)	128,331.5	4.5%	111,587.5	3.2%	106,898.2	3.3%	115,017.7	3.3%	130,228.8	3.3%
416 Civil Aviation Authority	149,948.9	5.3%	110,669.9	3.2%	107,148.3	3.3%	115,286.8	3.3%	130,533.5	3.3%
420 Sierra Leone Environment Protection Agency (SLEPA)	88,491.8	3.1%	102,901.7	3.0%	100,786.3	3.1%	108,441.6	3.1%	122,783.0	3.1%
423 Sierra Leone Petroleum Regulation Agency	86,946.9	3.1%	90,814.9	2.6%	70,264.9	2.2%	75,601.9	2.2%	85,600.3	2.2%
424 Sierra Leone Petroleum Directorate	43,547.4	1.5%	117,369.3	3.4%	38,012.7	1.2%	40,900.0	1.2%	46,309.1	1.2%
425 Sierra Leone Road Safety Authority	63,693.9	2.2%	45,997.6	1.3%	107,564.0	3.3%	115,734.1	3.3%	131,040.0	3.3%
430 Cargo Tracking Fees	179,024.0	6.3%	263,242.8	7.6%	255,698.7	7.9%	275,120.4	7.9%	311,505.1	7.9%
7 TRANSFERS TO LOCAL COUNCILS	125,587.4	4.4%	143,944.6	4.1%	344,103.7	16.9%	370,268.7	10.6%	418,789.9	10.6%
Grants for General Administrative Expenses	14,053.8	0.5%	20,072.6	2.8%	29,163.8	0.9%	31,379.0	0.9%	35,003.3	0.9%
Local Government Grants	14,053.8	0.5%	19,653.0	0.6%	26,347.2	0.8%	28,348.4	0.8%	31,622.7	0.8%
Support to Local Councils DDCCs	0.0	0.0%	419.6	0.0%	2,816.6	0.1%	3,030.6	0.1%	3,380.6	0.1%

GOVERNMENT OF SIERRA LEONE

ANNEX 3a: NON SALARY, NON INTEREST RECURRENT (SUBSIDIES AND TRANSFERS) BUDGETARY ALLOCATION FOR FY2023 - 2027
In thousands of Leones (NL'e't)

PARTICULARS	FY2023 Actual		FY2024 Estimate		FY2025 Budget		FY2026 Indicative		FY2027 Indicative	
	Jan - Dec		Jan - Dec		Jan - Dec		Jan - Dec		Jan - Dec	
	% of Total Subsidies and Transfers	% of Total Subsidies and Transfers	% of Total Subsidies and Transfers	% of Total Subsidies and Transfers	% of Total Subsidies and Transfers	% of Total Subsidies and Transfers	% of Total Subsidies and Transfers	% of Total Subsidies and Transfers	% of Total Subsidies and Transfers	% of Total Subsidies and Transfers
Grants for Devolved Functions	111,533.5	123,872.0	3.9%	3.6%	314,939.9	9.7%	338,889.8	9.7%	383,786.6	9.7%
Sensitisation on Fire Prevention Services	267.3	2,002.1	0.0%	0.1%	4,006.3	0.1%	4,310.6	0.1%	4,880.6	0.1%
Education Services	17,213.7	30,339.8	0.6%	0.9%	161,361.3	5.0%	173,617.6	5.0%	196,578.5	5.0%
Administration	0.0	966.1	0.0%	0.0%	3,413.3	0.1%	3,672.5	0.1%	4,158.2	0.1%
Pre-primary and Primary Education	0.0	1,250.0	0.0%	0.0%	45,709.7	1.4%	49,181.6	1.4%	55,685.9	1.4%
Examination Fees for NPSE		0.0	0.0%	0.0%	20,000.0	0.6%	21,519.1	0.6%	24,365.0	0.6%
Teaching and Learning Materials		0.0	0.0%	0.0%	20,000.0	0.6%	21,519.1	0.6%	24,365.0	0.6%
Secondary Education	0.0	0.0	0.0%	0.0%	44,061.0	1.4%	47,407.7	1.4%	53,677.4	1.4%
of which: Science Equipment		780.1	0.0%	0.1%	3,563.2	0.1%	3,833.9	0.1%	4,340.9	0.1%
Examination Fees for BECE		0.0	0.0%	0.1%	35,000.0	1.1%	37,658.4	1.1%	42,638.8	1.1%
Government Libraries	1,024.5	2,761.0	0.0%	0.1%	4,974.4	0.2%	5,352.3	0.2%	6,060.1	0.2%
Education Development	16,189.2	16,213.1	0.6%	0.4%	11,783.4	0.4%	12,678.4	0.4%	14,355.1	0.4%
School Bus Services	15,000.0	9,149.5	0.5%	0.3%	11,419.4	0.4%	12,286.8	0.4%	13,911.8	0.4%
School Fees Subsidies		0.0	0.0%	0.2%	40,000.0	1.2%	43,038.2	1.2%	48,730.0	1.2%
Youths and Sports Services	1,249.6	6,120.6	0.0%	0.3%	9,686.4	0.3%	10,422.2	0.3%	11,800.5	0.3%
Sports Equipment	624.8	2,560.5	0.0%	0.1%	2,560.3	0.1%	2,754.8	0.1%	3,119.1	0.1%
Youths Division	624.8	3,560.1	0.0%	0.1%	7,126.1	0.2%	7,667.4	0.2%	8,681.4	0.2%
Solid Waste Management Services	27,385.6	2,808.8	1.0%	0.1%	12,830.2	0.4%	13,804.7	0.4%	15,630.4	0.4%
Environment and Forestry	0.0	10,747.8	0.0%	0.3%	7,709.3	0.2%	8,294.8	0.2%	9,391.8	0.2%
Monthly Cleaning	22,908.2	8,862.9	0.8%	0.3%	10,188.0	0.3%	10,961.8	0.3%	12,411.6	0.3%
Health Care Services	21,660.4	32,634.6	0.8%	0.9%	38,747.2	1.2%	41,690.3	1.2%	47,203.8	1.2%
District Peripheral Health Care Services (PHCs)	12,249.4	17,140.6	0.4%	0.5%	28,480.3	0.9%	30,643.6	0.9%	34,696.2	0.9%
Secondary Health Services (District Hospitals except, Bo, Kenema & Makeni)	9,411.0	15,494.0	0.3%	0.4%	10,266.9	0.3%	11,046.7	0.3%	12,507.6	0.3%
Social Welfare, Gender and Children's Affairs	4,000.6	8,359.4	0.1%	0.2%	10,777.4	0.3%	11,596.0	0.3%	13,129.6	0.3%
Social Welfare Division	2,000.6	4,246.4	0.1%	0.1%	5,693.1	0.2%	6,125.5	0.2%	6,935.6	0.2%
Gender and Children's Affairs Division	2,000.0	4,113.1	0.1%	0.1%	5,084.3	0.2%	5,470.5	0.2%	6,194.0	0.2%
Agriculture and Food Security Services	5,958.6	10,310.0	0.2%	0.3%	47,093.9	1.5%	50,671.0	1.5%	57,372.2	1.5%
Fisheries and Marine Resources	875.6	2,708.2	0.0%	0.1%	4,947.9	0.2%	5,323.7	0.2%	6,027.7	0.2%
Water services	10,014.0	8,977.8	0.4%	0.3%	7,592.1	0.2%	8,197.2	0.2%	9,359.8	0.2%
Rural Water Services	10,014.0	8,977.8	0.4%	0.3%	7,592.1	0.2%	8,197.2	0.2%	9,359.8	0.2%
Total Subsidies and Transfers Provisions	2,836,453.2	3,476,257.2	100.0%	100.0%	3,237,250.7	100.0%	3,483,166.6	100.0%	3,943,815.8	100.0%
Transfers to Local Councils	123,587.4	143,944.6	4.4%	4.1%	344,103.7	10.6%	370,268.7	10.6%	418,789.9	10.6%
Grants for Admin. Expenses	14,053.8	20,072.6	0.5%	0.6%	29,163.8	0.9%	31,379.0	0.9%	35,003.3	0.9%
Grants for Devolved Functions	111,533.5	123,872.0	3.9%	3.6%	314,939.9	9.7%	338,889.8	9.7%	383,786.6	9.7%
o/w Free Education Programme	0.0	1,250.0	0.0%	0.0%	89,770.7	2.8%	96,589.3	2.8%	109,363.3	2.8%
Grants to Tertiary Educational Institutions	34,500.0	187,017.7	1.2%	5.4%	136,989.0	4.2%	147,394.1	4.2%	166,887.0	4.2%
Transfer to Road Maintenance Fund	206,137.8	165,856.5	7.3%	4.8%	249,087.1	7.7%	268,006.6	7.7%	302,450.5	7.7%
Transfers to Treasury Single Account Agencies	985,124.6	1,145,748.5	34.7%	33.0%	1,109,324.0	34.3%	1,193,583.4	34.3%	1,351,434.9	34.3%
National Revenue Authority	287,593.3	376,837.9	9.9%	10.8%	425,647.0	13.1%	457,977.3	13.1%	533,457.4	13.5%
Energy Subsidies(Incl. Fuel)	843,510.1	1,338,530.5	29.7%	38.5%	875,100.0	27.0%	941,568.8	27.0%	1,052,625.8	26.7%
Energy Subsidies for IPPs	843,510.1	1,338,530.5	29.7%	38.5%	875,100.0	27.0%	941,568.8	27.0%	1,052,625.8	26.7%
Elections and Democratisation	360,000.0	118,321.6	12.7%	3.4%	97,000.0	3.0%	104,367.7	3.0%	118,170.3	3.0%
Domestic	360,000.0	118,321.6	12.7%	3.4%	97,000.0	3.0%	104,367.7	3.0%	118,170.3	3.0%
Foreign	0.0	0.0	0.0%	0.0%	0.0	0.0%	0.0	0.0	0.0	0.0%

GOVERNMENT OF SIERRA LEONE

ANNEX 3b: NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES FOR FY 2024 - 2027
In thousands of Leones (NL'e' t)

Details	FY2024	% of Total	FY2025	% of Total	FY2026	% of Total	FY2027	% of Total
	Estimate	Non Int/Sal Recurr Exp	Budget	Non Int/Sal Recurr Exp	Indicative	Non Int/Sal Recurr Exp	Indicative	Non Int/Sal Recurr Exp
	NLe' t		NLe' t		NLe' t		NLe' t	
BIG 5.1 FEEDSALONE	244,437.6	3.4%	294,910.2	4.2%	335,811.4	4.1%	403,272.5	4.2%
1.1 AGRICULTURE	106,385.6	1.5%	159,307.9	2.3%	186,676.8	2.3%	231,811.7	2.4%
401 Ministry of Agriculture and Food Security	79,196.2	1.1%	95,334.9	1.4%	115,548.1	1.4%	141,276.2	1.5%
418 Sierra Leone Agricultural Research Institute	10,031.9	0.1%	10,031.9	0.1%	12,158.8	0.1%	14,866.1	0.2%
426 Sierra Leone Seed Certification Agency	3,480.4	0.0%	3,480.4	0.0%	4,218.3	0.1%	5,157.5	0.1%
427 National Fertilizer Regulatory Agency	3,367.2	0.0%	3,366.8	0.0%	4,080.6	0.1%	4,989.2	0.1%
701 Devolved Function - Agriculture and Food Security Services	10,310.0	0.1%	47,093.9	0.7%	50,671.0	0.6%	57,372.2	0.6%
1.2 FISHERIES	138,052.0	1.9%	135,602.3	1.9%	149,134.5	1.8%	171,460.8	1.8%
402 Ministry of Fisheries and Marine Resources	23,756.3	0.3%	23,756.3	0.3%	28,793.2	0.4%	35,204.3	0.4%
415 Sierra Leone Maritime Administration	111,587.5	1.6%	106,898.2	1.5%	115,017.7	1.4%	130,228.8	1.4%
701 Devolved Function - Fisheries and Marine Resources	2,708.2	0.0%	4,947.9	0.1%	5,323.7	0.1%	6,027.7	0.1%
BIG 5.2 HUMAN CAPITAL DEVELOPMENT	1,114,163.9	15.5%	1,857,945.1	26.3%	2,200,400.9	27.1%	2,653,602.4	27.7%
2.1 DELIVERING FREE QUALITY EDUCATION	563,433.9	7.8%	1,272,293.0	18.0%	1,520,092.2	18.7%	1,842,860.7	19.2%
301 Ministry of Basic and Secondary Education	531,478.9	7.4%	1,105,971.0	15.7%	1,340,462.1	16.5%	1,638,931.0	17.1%
312 Teaching Service Commission	1,615.2	0.0%	4,960.7	0.1%	6,012.5	0.1%	7,351.3	0.1%
701 Devolved Function - Education Services	30,339.8	0.4%	161,361.3	2.3%	173,617.6	2.1%	196,578.5	2.0%
2.2 STRENGTHENING TECHNICAL AND HIGHER EDUCATION	253,095.3	3.5%	203,257.7	2.9%	227,713.3	2.8%	265,090.1	2.8%
300 Ministry of Technical and Higher Education	243,600.7	6.6%	191,015.9	2.7%	212,875.9	0.1	246,949.1	2.6%
316 Civil Service Training College	1,333.7	0.0%	1,905.3	0.0%	2,309.3	0.0%	2,823.5	0.0%
321 Student's Loan Scheme Secretariat	8,160.9	0.1%	10,336.5	0.1%	12,528.1	0.2%	15,317.6	0.2%

GOVERNMENT OF SIERRA LEONE

ANNEX 3b: NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES FOR FY 2024 - 2027
In thousands of Leones (NL'e' t)

Details	FY2024	% of Total	FY2025	% of Total	FY2026	% of Total	FY2027	% of Total
	Estimate	Non Int/Sal Recurr Exp	Budget	Non Int/Sal Recurr Exp	Indicative	Non Int/Sal Recurr Exp	Indicative	Non Int/Sal Recurr Exp
	NLe' t		NLe' t		NLe' t		NLe' t	
2.3 HEALTHCARE IMPROVEMENT	221,395.2	3.1%	267,168.7	3.8%	318,542.4	3.9%	385,700.1	4.0%
304 Ministry of Health	131,244.0	1.8%	131,692.7	1.9%	159,614.6	2.0%	195,154.5	2.0%
307 National Medical Supplies Agency	36,650.1	0.5%	64,355.8	0.9%	78,000.8	1.0%	95,368.5	1.0%
309 Dental and Medical Board	376.2	0.0%	974.6	0.0%	1,181.3	0.0%	1,444.3	0.0%
311 Health Service Commission	4,568.6	0.1%	6,526.5	0.1%	7,910.3	0.1%	9,671.6	0.1%
314 National HIV and AIDS Commission	1,343.8	0.0%	2,829.1	0.0%	3,428.9	0.0%	4,192.4	0.0%
315 Teaching Hospitals Complex Administration	650.7	0.0%	2,602.8	0.0%	3,154.6	0.0%	3,857.0	0.0%
317 Post Graduate College of Health Specialists	820.4	0.0%	3,281.7	0.0%	3,977.6	0.0%	4,863.2	0.1%
323 National Public Health Commission	8,834.9	0.1%	9,000.0	0.1%	10,908.2	0.1%	13,337.0	0.1%
345 Pharmacy Board Services	4,271.8	0.1%	6,658.2	0.1%	8,069.9	0.1%	9,866.7	0.1%
346 Allied Health Professions Council	0.0	0.0%	500.0	0.0%	606.0	0.0%	740.9	0.0%
701 Devolved Function - Health Care Services	32,634.6	0.5%	38,747.2	0.5%	41,690.3	0.5%	47,203.8	0.5%
2.4 IMPROVING WATER SANITATION	40,113.6	0.6%	50,074.4	0.7%	56,554.7	0.7%	66,245.6	0.7%
414 Ministry of Water Resources and Sanitation	19,464.2	0.3%	19,464.2	0.3%	23,591.0	0.3%	28,843.8	0.3%
701 Devolved Function - Solid Waste Management Services	11,671.7	0.2%	23,018.2	0.3%	24,766.6	0.3%	28,041.9	0.3%
701 Devolved Function - Rural Water Services	8,977.8	0.1%	7,592.1	0.1%	8,197.2	0.1%	9,359.8	0.1%
2.5 SOCIAL PROTECTION	8,633.4	0.1%	25,623.1	0.4%	31,055.8	0.4%	37,970.7	0.4%
305 Social Protection Programmes	4,194.2	0.1%	12,976.9	0.2%	15,728.3	0.2%	19,230.3	0.2%
407 Social Protection Programmes (Aged)	2,278.9	0.0%	4,005.5	0.1%	4,854.7	0.1%	5,935.7	0.1%
308 National Commission for Social Action	2,160.2	0.0%	8,640.8	0.1%	10,472.8	0.1%	12,804.7	0.1%

GOVERNMENT OF SIERRA LEONE

ANNEX 3b: NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES FOR FY 2024 - 2027
In thousands of Leones (NLe' t)

Details	FY2024	% of Total	FY2025	% of Total	FY2026	% of Total	FY2027	% of Total
	Estimate	Non Int/Sal Recurr Exp	Budget	Non Int/Sal Recurr Exp	Indicative	Non Int/Sal Recurr Exp	Indicative	Non Int/Sal Recurr Exp
	NLe' t		NLe' t		NLe' t		NLe' t	
2.6 POPULATION, LANDS AND HOUSING	3,831.5	0.1%	11,826.8	0.2%	14,334.3	0.2%	17,526.0	0.2%
306 Ministry of Lands and Country Planning	2,699.9	0.0%	7,300.2	0.1%	8,848.0	0.1%	10,818.1	0.1%
322 National Land Commission of Sierra Leone	1,131.6	0.0%	4,526.5	0.1%	5,486.3	0.1%	6,707.9	0.1%
2.7 WOMEN ISSUES	15,584.2	0.2%	19,490.6	0.3%	22,848.4	0.3%	27,382.1	0.3%
305 Ministry of Social Welfare	6,612.3	0.1%	10,063.1	0.1%	12,196.7	0.2%	14,912.5	0.2%
319 Ministry of Gender and Children's Affairs	4,725.5	0.1%	3,734.4	0.1%	4,526.2	0.1%	5,534.0	0.1%
701 Devolved Function - Social Welfare	4,246.4	0.1%	5,693.1	0.1%	6,125.5	0.1%	6,935.6	0.1%
2.8 CHILDREN ISSUES	8,076.8	0.1%	8,210.7	0.1%	9,259.8	0.1%	10,827.0	0.1%
319 National Children's Commission	3,963.7	0.1%	3,126.4	0.0%	3,789.3	0.0%	4,633.0	0.0%
701 Devolved Function - Children's Affairs Services	4,113.1	0.1%	5,084.3	0.1%	5,470.5	0.1%	6,194.0	0.1%
BIG 5.3 YOUTH EMPLOYMENT SCHEME	134,821.6	1.9%	112,249.3	1.6%	134,730.7	1.7%	163,787.7	1.7%
3.1 EMPLOYMENT, YOUTH EMPowerMENT AND MIGRATION	134,821.6	1.9%	112,249.3	1.6%	134,730.7	1.7%	163,787.7	1.7%
302 Ministry of Sports	5,526.5	0.1%	5,799.8	0.1%	7,029.5	0.1%	8,594.7	0.1%
320 National Sports Authority	104,647.0	1.5%	71,714.8	1.0%	86,920.0	1.1%	106,273.7	1.1%
310 Ministry of Youth Affairs	2,565.4	0.0%	4,177.0	0.1%	5,062.7	0.1%	6,189.9	0.1%
310 National Youth Commission	3,595.3	0.0%	6,455.5	0.1%	7,824.2	0.1%	9,566.4	0.1%
313 National Youth Service	2,376.5	0.0%	3,394.9	0.0%	4,114.7	0.1%	5,030.9	0.1%
407 Ministry of Employment, Labour and Social Security	10,390.2	0.1%	11,020.8	0.2%	13,357.5	0.2%	16,331.7	0.2%
701 Devolved Function - Youth and Sports Services	6,120.6	0.1%	9,686.4	0.1%	10,422.2	0.1%	11,800.5	0.1%

GOVERNMENT OF SIERRA LEONE

ANNEX 3b: NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES FOR FY 2024 - 2027
In thousands of Leones (NL'e' t)

Details	FY2024	% of Total	FY2025	% of Total	FY2026	% of Total	FY2027	% of Total
	Estimate	Non Int/Sal Recurr Exp	Budget	Non Int/Sal Recurr Exp	Indicative	Non Int/Sal Recurr Exp	Indicative	Non Int/Sal Recurr Exp
	NLe' t		NLe' t		NLe' t		NLe' t	
BIG 5.4 INFRASTRUCTURE TECHNOLOGY AND INNOVATION	2,205,527.4	30.7%	1,925,085.2	27.3%	2,086,911.1	23.7%	2,361,006.9	24.6%
4.1 IMPROVING SUPPLY OF ENERGY	1,342,017.0	18.7%	882,324.0	12.5%	950,324.4	11.7%	1,063,330.9	11.1%
406 Ministry of Energy	1,340,659.0	18.7%	880,966.0	12.5%	948,678.6	11.7%	1,061,318.6	11.1%
413 Sierra Leone Electricity and Water Regulatory Commission	1,358.0	0.0%	1,358.0	0.0%	1,645.9	0.0%	2,012.4	0.0%
4.2 ADVANCING NATIONAL TRANSPORT SYSTEM	348,304.5	4.9%	423,848.8	6.0%	464,286.3	5.7%	532,327.2	5.6%
404 Ministry of Transport and Aviation	39,064.1	0.5%	60,586.1	0.9%	73,431.7	0.9%	89,782.1	0.9%
425 Sierra Leone Road Safety Authority	45,997.6	0.6%	107,564.0	1.5%	115,734.1	1.4%	131,040.0	1.4%
430 GoSL Cargo Tracking/SLPA	263,242.8	3.7%	255,698.7	3.6%	275,120.4	3.4%	311,505.1	3.2%
4.3 IMPROVING ROADS NETWORK SYSTEM	204,267.9	2.8%	287,000.9	4.1%	313,959.0	3.9%	358,634.8	3.7%
408 Ministry of Works and Public Assests	38,411.4	0.5%	37,913.8	0.5%	45,952.4	0.6%	56,184.2	0.6%
411 Road Maintenance Fund	165,856.5	2.3%	249,087.1	3.5%	268,006.6	3.3%	302,450.5	3.2%
4.4 IMPROVING COMMUNICATION AND TECHNOLOGY	310,938.1	4.3%	331,911.5	4.7%	358,341.3	4.4%	406,713.9	4.2%
135 Ministry of Communication, Technology and Innovation	7,773.3	0.1%	8,960.7	0.1%	10,860.6	0.1%	13,278.8	0.1%
Directorate of Science, Technology and Innovation	2,772.6	0.0%	3,960.7	0.1%	4,800.5	0.1%	5,869.3	0.1%
412 National Telecommunications Authority (NatCA)	303,164.8	4.2%	322,950.8	4.6%	347,480.8	4.3%	393,435.1	4.1%
BIG 5.5 REVAMPING THE PUBLIC SERVICE ARCHITECTURE	29,752.9	0.4%	32,733.2	0.5%	39,673.4	0.5%	48,507.2	0.5%
105 Ministry of Public Administration and Political Affairs	7,347.6	0.1%	11,340.3	0.2%	13,744.7	0.2%	16,805.2	0.2%
110 Public Sector Reform Unit (PSRU)	3,244.8	0.0%	3,992.4	0.1%	4,838.8	0.1%	5,916.2	0.1%
117 Cabinet Secretariat	8,160.0	0.1%	6,400.0	0.1%	7,756.9	0.1%	9,484.1	0.1%
122 Human Resource Management Office	5,092.4	0.1%	5,092.4	0.1%	6,172.1	0.1%	7,546.3	0.1%
123 Public Service Commission	4,210.7	0.1%	4,210.7	0.1%	5,103.5	0.1%	6,239.9	0.1%
129 Wages and Compensation Commission	1,697.5	0.0%	1,697.5	0.0%	2,057.4	0.0%	2,515.4	0.0%

GOVERNMENT OF SIERRA LEONE

ANNEX 3b: NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES FOR FY 2024 - 2027
 In thousands of Leones (NLe' t)

Details	FY2024	% of Total	FY2025	% of Total	FY2026	% of Total	FY2027	% of Total
	Estimate	Non Int/Sal Recurr Exp	Budget	Non Int/Sal Recurr Exp	Indicative	Non Int/Sal Recurr Exp	Indicative	Non Int/Sal Recurr Exp
	NLe' t		NLe' t		NLe' t		NLe' t	
ENABLER 1 DIVERSIFYING THE ECONOMY AND PROMOTING GROWTH	238,348.5	3.3%	170,668.7	2.4%	201,682.1	2.5%	242,891.1	2.5%
1.1 TOURISM AND CULTURE	18,912.7	0.3%	22,625.8	0.3%	27,423.0	0.3%	33,529.1	0.3%
303 Ministry of Tourism and Cultural Affairs	7,483.2	0.1%	11,196.3	0.2%	13,570.2	0.2%	16,591.7	0.2%
Administrative and Operating Costs	4,742.1	0.1%	5,244.8	0.1%	6,356.8	0.1%	7,772.2	0.1%
Promoting Local and International Tourism	2,741.2	0.0%	5,951.5	0.1%	7,213.3	0.1%	8,819.5	0.1%
Culture Division	585.6	0.0%	2,244.8	0.0%	2,720.7	0.0%	3,326.6	0.0%
Tourism Division	1,780.5	0.0%	2,206.7	0.0%	2,674.6	0.0%	3,270.1	0.0%
Formulate Ecotourism Development Plan	1,596.6	0.0%	1,471.1	0.0%	1,783.0	0.0%	2,180.1	0.0%
Office of the Entertainment Aambassador	375.0	0.0%	1,500.0	0.0%	1,818.0	0.0%	2,222.8	0.0%
405 Ministry of Tourism and Cultural Affairs	11,429.5	0.2%	11,429.5	0.2%	13,852.9	0.2%	16,937.3	0.2%
National Tourist Board	6,110.8	0.1%	6,110.8	0.1%	7,406.5	0.1%	9,055.6	0.1%
o/w Development and Implementation of Tourism Marketing Strategy	2,263.3	0.0%	2,263.3	0.0%	2,743.1	0.0%	3,353.9	0.0%
Monuments and Relics Commission	3,394.9	0.0%	3,394.9	0.0%	4,114.7	0.1%	5,030.9	0.1%
National and Railway Museums	1,923.8	0.0%	1,923.8	0.0%	2,331.7	0.0%	2,850.8	0.0%
1.2 TRADE AND INDUSTRY	39,256.8	0.5%	45,720.5	0.6%	55,414.3	0.7%	67,752.9	0.7%
409 Ministry of Trade and Industry	16,206.8	0.2%	23,340.8	0.3%	28,289.6	0.3%	34,588.6	0.4%
Administrative and Operating Costs	9,431.3	0.1%	8,894.9	0.1%	10,780.8	0.1%	13,181.3	0.1%
Export Development	6,775.5	0.1%	14,445.9	0.2%	17,508.8	0.2%	21,407.3	0.2%
Sierra Leone Standards Bureau	3,406.3	0.0%	3,866.0	0.1%	4,685.7	0.1%	5,729.1	0.1%
Department of Co-operatives	539.5	0.0%	2,058.0	0.0%	2,494.3	0.0%	3,049.7	0.0%
Support to Sierra Leone Produce Marketing Company	282.9	0.0%	1,131.6	0.0%	1,371.6	0.0%	1,677.0	0.0%
Produce Monitoring and Marketing Board	1,109.6	0.0%	3,421.2	0.0%	4,146.6	0.1%	5,069.9	0.1%
Sierra Leone Business Forum	82.0	0.0%	328.2	0.0%	397.8	0.0%	486.3	0.0%
Coordination of Doing Business Reforms Unit	113.2	0.0%	452.7	0.0%	548.6	0.0%	670.8	0.0%
Industrial Planning and Development	70.7	0.0%	282.9	0.0%	342.9	0.0%	419.2	0.0%
Consumer Protection Agency	1,171.2	0.0%	2,905.3	0.0%	3,521.3	0.0%	4,305.4	0.0%
421 Small and Medium Enterprises Development Agency (SMEDA)	4,150.1	0.1%	4,150.1	0.1%	5,030.0	0.1%	6,150.0	0.1%
428 National Investment Board	18,899.8	0.3%	18,229.5	0.3%	22,094.6	0.3%	27,014.2	0.3%
Administrative and Operating Costs	6,610.6	0.1%	8,610.6	0.1%	10,436.3	0.1%	12,760.0	0.1%
Investment Promotion	12,289.2	0.2%	9,618.9	0.1%	11,658.3	0.1%	14,254.2	0.1%
Sierra Leone Investment and Export Promotion Agency	5,884.5	0.1%	4,884.5	0.1%	5,920.1	0.1%	7,238.3	0.1%
Corporate Affairs Commission	2,367.8	0.0%	1,697.5	0.0%	2,057.4	0.0%	2,515.4	0.0%
Public Private Partnership Unit	4,036.9	0.1%	3,036.9	0.0%	3,680.8	0.0%	4,500.4	0.0%

GOVERNMENT OF SIERRA LEONE

ANNEX 3b: NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES FOR FY 2024 - 2027
In thousands of Leones (NLe' t)

Details	FY2024 Estimate	% of Total Non Int/Sal Recurr Exp	FY2025 Budget	% of Total Non Int/Sal Recurr Exp	FY2026 Indicative	% of Total Non Int/Sal Recurr Exp	FY2027 Indicative	% of Total Non Int/Sal Recurr Exp
	NLe' t		NLe' t		NLe' t		NLe' t	
1.3 MADE IN SIERRA LEONE	3,621.2	0.1%	3,621.2	0.1%	4,389.0	0.1%	5,366.3	0.1%
419 Local Content Agency	3,621.2	0.1%	3,621.2	0.1%	4,389.0	0.1%	5,366.3	0.1%
1.4 MANAGING NATURAL RESOURCES	176,557.8	2.5%	98,701.2	1.4%	114,455.8	1.4%	136,242.8	1.4%
403 Ministry of Mines and Mineral Resources	9,188.4	0.1%	10,688.4	0.2%	12,954.6	0.2%	15,839.1	0.2%
Administrative and Operating Costs	3,358.0	0.0%	4,858.0	0.1%	5,888.0	0.1%	7,199.0	0.1%
Mines Division	5,830.5	0.1%	5,830.5	0.1%	7,066.7	0.1%	8,640.1	0.1%
Review the legal framework for mines and minerals	539.5	0.0%	539.5	0.0%	653.9	0.0%	799.5	0.0%
Support to the National Minerals Agency	4,215.9	0.1%	4,215.9	0.1%	5,109.8	0.1%	6,247.6	0.1%
Support to Artisanal Miners and Small Scale Mining Entrepreneurs	1,075.1	0.0%	1,075.1	0.0%	1,303.0	0.0%	1,593.1	0.0%
424 Sierra Leone Petroleum Directorate	117,369.3	1.6%	38,012.7	0.5%	40,900.0	0.5%	46,309.1	0.5%
424 Sierra Leone Mines and Minerals Development Management Corp. (SLMMDMC)	50,000.0	0.7%	50,000.0	0.7%	60,601.1	0.7%	74,094.7	0.8%
ENABLER 2 GOVERNANCE AND ACCOUNTABILITY	2,315,679.3	32.3%	1,848,410.6	26.2%	2,203,432.1	27.2%	2,665,744.1	27.8%
106 Office of the Chief Minister	33,400.8	0.5%	26,000.0	0.4%	31,512.6	0.4%	38,529.2	0.4%
106 Office of Presidential Infrastructure Initiative	1,250.0	0.0%	1,500.0	0.0%	1,818.0	0.0%	2,222.8	0.0%
107 Ministry of Local Government and Rural Development	11,617.8	0.2%	13,361.3	0.2%	16,194.2	0.2%	19,800.0	0.2%
107 Southern Province	4,633.7	0.1%	4,630.5	0.1%	5,612.2	0.1%	6,861.9	0.1%
107 Eastern Province	4,873.3	0.1%	4,234.4	0.1%	5,132.2	0.1%	6,274.9	0.1%
107 Northern Province	4,027.7	0.1%	4,573.9	0.1%	5,543.7	0.1%	6,778.0	0.1%
107 North West Province	3,379.2	0.0%	4,008.1	0.1%	4,857.9	0.1%	5,939.5	0.1%
108 Sierra Leone Small Arms Commission	2,844.2	0.0%	3,563.3	0.1%	4,318.8	0.1%	5,280.4	0.1%
109 Independent Commission for Peace and National Cohesion	4,172.6	0.1%	6,960.7	0.1%	8,436.6	0.1%	10,315.1	0.1%
110 Office of the Secretary to the President	123,597.3	1.7%	79,435.8	1.1%	96,278.1	1.2%	117,715.4	1.2%
110 Office of the Chief of Staff	879.5	0.0%	4,328.5	0.1%	5,246.2	0.1%	6,414.4	0.1%
110 National Assets and Government Property Commission	1,631.6	0.0%	2,007.5	0.0%	2,433.2	0.0%	2,975.0	0.0%
110 Anti-Corruption Commission	12,116.4	0.2%	13,607.8	0.2%	16,493.0	0.2%	20,165.3	0.2%
110 Office of the Ombudsman	3,029.1	0.0%	3,526.9	0.0%	4,274.7	0.1%	5,226.6	0.1%
110 Independent Media Commission	2,097.5	0.0%	2,580.7	0.0%	3,127.8	0.0%	3,824.3	0.0%
110 Political Parties Registration Commission	5,968.9	0.1%	6,144.1	0.1%	7,446.7	0.1%	9,104.8	0.1%
110 Law Reform Commission	2,031.6	0.0%	2,299.7	0.0%	2,787.3	0.0%	3,407.9	0.0%

GOVERNMENT OF SIERRA LEONE

ANNEX 3b: NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES FOR FY 2024 - 2027
In thousands of Leones (NLe' t)

Details	FY2024	% of Total	FY2025	% of Total	FY2026	% of Total	FY2027	% of Total
	Estimate	Non Int/Sal Recurr Exp	Budget	Non Int/Sal Recurr Exp	Indicative	Non Int/Sal Recurr Exp	Indicative	Non Int/Sal Recurr Exp
	NLe' t		NLe' t		NLe' t		NLe' t	
110 Sierra Leone Insurance Commission	2,263.3	0.0%	2,784.7	0.0%	3,375.1	0.0%	4,126.6	0.0%
110 Local Government Service Commission	2,010.6	0.0%	2,473.8	0.0%	2,998.3	0.0%	3,666.0	0.0%
110 National Monitoring and Evaluation Department	4,526.5	0.1%	5,069.4	0.1%	6,144.2	0.1%	7,512.3	0.1%
110 Presidential Initiative for Climate Change, Renewable Energy and Food Security	15,000.0	0.2%	15,955.8	0.2%	19,338.8	0.2%	23,644.8	0.2%
112 Office of the Vice President	48,038.0	0.7%	31,269.5	0.4%	37,899.3	0.5%	46,338.1	0.5%
116 Parliament	61,616.8	0.9%	83,823.1	1.2%	101,595.5	1.3%	124,216.9	1.3%
118 The Judiciary	30,000.0	0.4%	30,000.0	0.4%	36,360.7	0.4%	44,456.8	0.5%
121 Audit Service Sierra Leone	16,145.5	0.2%	16,145.5	0.2%	19,568.7	0.2%	23,925.8	0.2%
124 Law Officers' Department	38,332.7	0.5%	38,332.7	0.5%	46,460.1	0.6%	56,805.0	0.6%
125 Local Courts	244.7	0.0%	979.0	0.0%	1,186.5	0.0%	1,450.7	0.0%
126 Independent Police Complaints Board	1,109.1	0.0%	1,584.3	0.0%	1,920.2	0.0%	2,347.8	0.0%
128 Ministry of Foreign Affairs & International Co-operation	228,846.3	3.2%	235,320.4	3.3%	285,213.7	3.5%	348,719.7	3.6%
133 Ministry of Information and Civil Education	11,280.4	0.2%	11,808.3	0.2%	14,311.9	0.2%	17,498.6	0.2%
134 Electoral Commission Sierra Leone	118,321.6	1.6%	97,000.0	1.4%	104,367.7	1.3%	118,170.3	1.2%
137 National Commission For Democracy	3,847.6	0.1%	3,847.6	0.1%	4,663.3	0.1%	5,701.7	0.1%
139 National Commission for Privatisation	2,602.8	0.0%	2,602.8	0.0%	3,154.6	0.0%	3,857.0	0.0%
140 Mass Media Services	4,926.5	0.1%	4,926.5	0.1%	5,971.1	0.1%	7,300.6	0.1%
141 Government Printing Department	4,073.9	0.1%	4,073.9	0.1%	4,937.7	0.1%	6,037.1	0.1%
142 National Public Procurement Authority	8,063.5	0.1%	8,063.5	0.1%	9,773.1	0.1%	11,949.2	0.1%
143 Justice and Legal Service Commission	1,065.8	0.0%	1,065.8	0.0%	1,291.8	0.0%	1,579.4	0.0%
144 National Commission for Human Rights	4,994.9	0.1%	4,994.9	0.1%	6,053.9	0.1%	7,401.9	0.1%
145 Rights to Access Information Commission	4,029.1	0.1%	4,029.1	0.1%	4,883.4	0.1%	5,970.7	0.1%
146 Ministry of Western Region	2,963.3	0.0%	2,963.3	0.0%	3,591.6	0.0%	4,391.3	0.0%
201 Ministry of Defence	533,452.9	7.4%	340,435.3	4.8%	412,615.4	5.1%	504,488.8	5.3%
203 National Civil Registration Authority	16,027.1	0.2%	15,084.5	0.2%	18,282.8	0.2%	22,353.6	0.2%
205 Ministry of Internal Affairs	3,687.0	0.1%	4,460.7	0.1%	5,406.5	0.1%	6,610.3	0.1%
206 Sierra Leone Police	442,545.5	6.2%	300,806.8	4.3%	364,584.7	4.5%	445,763.6	4.6%
207 Sierra Leone Correctional Services	190,171.3	2.6%	148,483.6	2.1%	179,965.5	2.2%	220,036.8	2.3%
208 National Fire Authority	15,587.9	0.2%	12,808.3	0.2%	15,523.9	0.2%	18,980.5	0.2%
209 Central Intelligence & Security Agency	15,367.9	0.2%	15,811.3	0.2%	19,163.6	0.2%	23,430.6	0.2%
210 Office of National Security	37,535.9	0.5%	14,474.5	0.2%	17,543.5	0.2%	21,449.7	0.2%
211 Immigration Department	2,235.0	0.0%	4,939.9	0.1%	5,987.3	0.1%	7,320.4	0.1%
212 National Drugs Law Enforcement Agency	1,452.6	0.0%	2,075.1	0.0%	2,515.0	0.0%	3,075.0	0.0%
213 National Disaster Management Agency	16,549.9	0.2%	11,423.5	0.2%	13,845.5	0.2%	16,928.4	0.2%
214 National Cybersecurity Coordination Centre	1,725.0	0.0%	3,631.6	0.1%	4,401.6	0.1%	5,381.7	0.1%
215 Office of the Chief Examiner	0.0	0.0%	679.0	0.0%	822.9	0.0%	1,006.2	0.0%

GOVERNMENT OF SIERRA LEONE

ANNEX 3b: NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES FOR FY 2024 - 2027
In thousands of Leones (NL'e' t)

Details	FY2024	% of Total	FY2025	% of Total	FY2026	% of Total	FY2027	% of Total
	Estimate	Non Int/Sal Recurr Exp	Budget	Non Int/Sal Recurr Exp	Indicative	Non Int/Sal Recurr Exp	Indicative	Non Int/Sal Recurr Exp
	NLe' t		NLe' t		NLe' t		NLe' t	
416 Civil Aviation Authority	110,669.9	1.5%	107,148.3	1.5%	115,286.8	1.4%	130,533.5	1.4%
423 Sierra Leone Petroleum Regulation Agency	90,814.9	1.3%	70,264.9	1.0%	75,601.9	0.9%	85,600.3	0.9%
701 Devolved Function - Sensitisation on Fire Prevention Services	2,002.1	0.0%	4,006.3	0.1%	4,310.6	0.1%	4,880.6	0.1%
ENABLER 3 CLIMATE CHANGE AND THE ENVIRONMENT	134,031.4	1.9%	136,747.5	1.9%	150,978.5	1.9%	174,041.2	1.8%
318 Ministry of Environment and Climate Change	5,042.0	0.1%	9,696.3	0.1%	11,752.1	0.1%	14,368.9	0.1%
410 National Protected Area Authority	5,500.0	0.1%	5,500.0	0.1%	6,666.1	0.1%	8,150.4	0.1%
417 Nuclear Safety and Radiation Protection Authority	7,092.4	0.1%	7,092.4	0.1%	8,596.1	0.1%	10,510.1	0.1%
420 Sierra Leone Environment Protection Agency	102,901.7	1.4%	100,786.3	1.4%	108,441.6	1.3%	122,783.0	1.3%
422 Sierra Leone Meteorological Agency	2,747.6	0.0%	5,963.3	0.1%	7,227.6	0.1%	8,836.9	0.1%
701 Environment and Forestry	10,747.8	0.1%	7,709.3	0.1%	8,294.8	0.1%	9,391.8	0.1%
ENABLER 4 FINANCING, PARTNERSHIP, IMPLEMENTATION AND RISK MANAGEMENT	727,192.1	10.1%	645,593.8	9.1%	720,589.6	8.9%	851,180.8	8.9%
127 Ministry of Planning and Economic Development	8,875.5	0.1%	15,777.1	0.2%	19,122.2	0.2%	23,380.0	0.2%
129 Ministry of Finance	283,911.9	4.0%	135,603.6	1.9%	164,354.7	2.0%	200,950.2	2.1%
130 National Revenue Authority	376,837.9	5.2%	425,647.0	6.0%	457,977.3	5.6%	533,457.4	5.6%
131 Revenue Appellate Board	303.8	0.0%	1,631.6	0.0%	1,977.6	0.0%	2,417.9	0.0%
132 Accountant-General's Department	29,268.9	0.4%	29,849.1	0.4%	36,177.8	0.4%	44,233.2	0.5%
138 Statistics - Sierra Leone	7,921.5	0.1%	7,921.5	0.1%	9,601.0	0.1%	11,738.8	0.1%
701 Local Government Administration Grants	20,072.6	0.3%	29,163.8	0.4%	31,379.0	0.4%	35,003.3	0.4%
OTHERS								
610 Contingency Fund	35,000.0	0.5%	35,000.0	0.5%	35,000.0	0.4%	35,000.0	0.4%
GRAND TOTAL	7,178,954.8	100.0%	7,059,343.6	100.0%	8,108,209.7	100.0%	9,590,883.5	100.0%

GOVERNMENT OF SIERRA LEONE

ANNEX 4: EXTERNAL BUDGETARY SUPPORT BY DONOR FOR FY2023 - 2027
In thousands of Leones

Development Partners	FY2023	FY2024	FY2025	FY2026	FY2027
	Q1 - 4 Actual Jan - Dec	Q1 - 4 Estimate Jan - Dec	Q1 - 4 Budget Jan - Dec	Q1 - 4 Indicative Jan - Dec	Q1 - 4 Indicative Jan - Dec
Total External Budget Financing	4,061,250	2,059,125	3,112,896	2,639,937	2,630,639
Direct External Budgetary Support	1,501,293	1,780,291	2,116,050	2,201,712	2,221,017
European Commission	-	301,283	401,475	513,800	518,305
Direct Budget Support - US\$m	\$0.00	\$12.22	\$15.22	\$15.22	\$15.22
World Bank	1,501,293	1,479,232	1,714,575	1,687,911	1,702,712
IDA Grant - US\$m	\$65.00	\$60.00	\$65.00	\$50.00	\$50.00
WB Emergency Education Response Support (CERC)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total International Monetary Fund Support	2,559,956	278,834	996,846	438,225	409,622
Total Loan	2,559,956	278,834	996,846	438,225	409,622
SDR On-Lending	693,956	-	-	-	-
On-Lending - US\$m	\$30.05	\$0.00	\$0.00	\$0.00	\$0.00
IMF Budget Support	0	278,834	996,846	438,225	409,622
Budget Support - US\$m	\$0.00	\$11.31	\$37.79	\$12.98	\$12.03
IMF SDR Allocation/Rapid Credit Facility (RCF)	1,866,000	0	0	0	0
RCF - US\$m	\$80.79	\$0.00	\$0.00	\$0.00	\$0.00
Total Debt Relief	0	0	0	0	0
Catastrophe Containment and Relief (CCRT)	0	0	0	0	0
CCRT Debt Relief - US\$m	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ANNEX 5: SIERRA LEONE PUBLIC INVESTMENT PROGRAMME, ALLOCATION BY PRIORITY CLUSTERS-FY 2025-2027
In thousands of Leones

Nos.	Government Priority Clusters	FY2025 Budget						FY2026 Indicative						FY2027 Indicative								
		Donor Funded			GOSL			Donor			GOSL			Donor			GOSL					
		Multi-lateral	Bilateral	Multi-Bilateral	Wholly Funded	Counter-part Multi	Counterpart Bilateral	Total	Wholly Funded	Counter-part Multi+	Counter-part Bilateral	Total	Multi-Bilateral	Wholly Funded	Counter-part Multi+	Counter-part Bilateral	Total	Multi-Bilateral	Wholly Funded	Counter-part Multi+	Counter-part Bilateral	Total
	GRAND TOTAL (A+B)	6,209,530	3,298,844	9,508,374	1,876,911	245,418	71,670	2,194,000	1,906,043	251,638	91,926	2,249,607	15,911,216	2,411,404	344,641	96,656	2,852,701					
A	THE FIVE (5) GAME CHANGERS	5,569,825	3,298,844	8,868,669	1,456,549	228,118	71,670	1,756,337	1,475,026	233,900	91,926	1,800,852	15,676,678	1,864,837	322,147	96,656	2,283,640					
1	Feed Salone	2,336,689	214,155	2,550,844	673,469	72,765	1,000	747,234	690,538	74,609	1,025	766,172	6,838,834	875,664	94,611	1,300	971,574					
2	Human Capital Development	1,061,311	281,828	1,343,138	89,098	107,600	11,461	208,159	81,356	110,327	11,751	203,435	2,064,547	103,167	169,180	14,902	287,248					
3	Youth Employment	-	-	-	19,600	-	-	19,600	20,097	-	-	20,097	-	25,484	-	-	25,484					
4	Infrastructure, Technology and Innovation	2,171,825	2,802,861	4,974,687	669,382	47,753	59,209	776,344	677,908	48,964	79,149	806,021	6,773,297	854,021	58,357	80,454	992,831					
5	Revamping the Public Service Administration	-	-	-	5,000	-	-	5,000	5,127	-	-	5,127	-	6,501	-	-	6,501					
B	ENABLERS TO THE FIVE (5) GAME CHANGERS	639,705	-	639,705	420,363	17,300	-	437,663	431,017	17,738	-	448,755	234,538	546,568	22,494	-	569,062					
1	Diversifying the Economy and Promoting Growth	87,645	-	87,645	13,800	800	-	14,600	14,150	820	-	14,970	155,477	17,943	1,040	-	18,983					
2	Governance and Accountability	490,000	-	490,000	157,029	-	-	157,029	161,009	-	-	161,009	-	204,174	-	-	204,174					
3	Climate Change and the Environment	-	-	-	5,700	-	-	5,700	5,844	-	-	5,844	-	7,411	-	-	7,411					
4	Financing, Partnership, Implementation and Risk Management	62,060	-	62,060	243,834	16,500	-	260,334	250,014	16,918	-	266,932	79,062	317,040	21,454	-	338,493					
	GRAND TOTAL (A+B)	6,209,530	3,298,844	9,508,374	1,876,911	245,418	71,670	2,194,000	1,906,043	251,638	91,926	2,249,607	15,911,216	2,411,404	344,641	96,656	2,852,701					
	Foreign Financed:	6,209,530	3,298,844	9,508,374									10,406,200				12,396,299					
	Project Loans	2,651,719	-	2,651,719									3,090,665				4,138,147					
	Project Grants	3,557,811	3,298,844	6,856,655									7,315,536				8,258,152					

ANNEX 5a: SIERRA LEONE PUBLIC INVESTMENT PROGRAMME, GOVERNMENT WHOLLY FUNDED PROJECTS - FY2025-2027

In thousands of Leones

COA	Ministries, Department and Agencies/Priority/Sector	Status	Location	Funding Type	FY2025 Budget	FY2026 Indicative	FY2027 Indicative
GRAND TOTAL					1,876,911	1,906,043	2,411,404
THE BIG FIVE (S) GAME CHANGERS					1,456,549	1,475,026	1,864,837
Big 5.1 Feed Salone					673,469	690,538	875,664
401 Ministry of Agriculture and Food Security					647,469	663,879	841,858
	Development and Promotion of Agro-ecological Zones	Ongoing	Nationwide	Budget	615,969	631,581	800,900
	Agricultural Technology and Climate Smart Agriculture	Ongoing	Nationwide	Budget	2,348	2,408	3,053
	Empowering Women and Youth	Ongoing	Nationwide	Budget	7,652	7,846	9,949
	National Agricultural Census	Ongoing	Nationwide	Budget	1,500	1,538	1,950
	Input System: E-Vouchers for Rice Production, Poultry Feed Market and Branding	Ongoing	Nationwide	Budget	20,000	20,507	26,005
402 Ministry of Fisheries and Marine Resources (MoFMR)					26,000	26,659	33,806
	Rehabilitation and Development of Fishing Infrastructure	Ongoing	Nationwide	Budget	8,000	8,203	10,402
	Developing Marine Artisanal Fisheries	Ongoing	Nationwide	Budget	4,200	4,306	5,461
	Women Empowerment in the Fishery Sector	Ongoing	Nationwide	Budget	5,000	5,127	6,501
	Developing Infrastructure to Enhance Fisheries Compliance	Ongoing	Nationwide	Budget	4,800	4,922	6,241
	Strengthening Competent Authority for Effective Fish Quality Control and Export Promotion	Ongoing	Nationwide	Budget	4,000	4,101	5,201
Big 5.2 Human Capital Development					89,098	81,356	103,167
300 Ministry of Tertiary and Higher Education (MoTHE)					10,300	10,561	13,392
	Construction and Equipping of a National Archive and Record Center	Ongoing	Nationwide	Budget	5,300	5,434	6,891
	Transformation of Government Technical Institutes into Community Technical Colleges	Ongoing	Nationwide	Budget	5,000	5,127	6,501
304 Ministry of Health (MoH)					30,000	30,760	39,007
	Construction of Cancer and Diagnostic Medical Center	New	Western Area	Budget	20,000	20,507	26,005
	Rehabilitation and Expansion of District Hospitals	Ongoing	Nationwide	Budget	10,000	10,253	13,002
305 Ministry of Social Welfare					2,500	2,563	3,251
	Establish Rehabilitation Center for Drugs Addicts	Ongoing	Western Area	Budget	2,500	2,563	3,251
308 National Commission for Social Action (NaCSA)					45,298	36,446	46,217
	Enhancing Management of Rural Renewable Energy for Productive Use (EMRREP)	Ongoing	Nationwide	Budget	3,000	3,076	3,901
	Community Driven Development Project	Ongoing	Nationwide	Budget	25,298	15,939	20,212
	Rapid Community Development Initiative	Ongoing	Nationwide	Budget	15,000	15,380	19,503
	Sierra Leone Disability Project	Ongoing	Nationwide	Budget	2,000	2,051	2,600
319 Ministry of Gender and Children's Affairs					1,000	1,025	1,300
	Establishment and Implementation of the Women Economic and Development Fund for Female Entrepreneurs	New	Nationwide	Budget	1,000	1,025	1,300

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ANNEX 5a: SIERRA LEONE PUBLIC INVESTMENT PROGRAMME, GOVERNMENT WHOLLY FUNDED PROJECTS - FY2025-2027
In thousands of Leones

COA	Ministries, Department and Agencies/Priority/Sector	Status	Location	Funding Type	FY2025 Budget	FY2026 Indicative	FY2027 Indicative
Big 5.3	Youth Employment				19,600	20,097	25,484
310	Ministry of Youth Affairs (MoYA)				8,600	8,818	11,182
	Empowering Women and Youth in Agribusiness	Ongoing	Nationwide	Budget	1,000	1,025	1,300
	Youth in Fisheries Project	Ongoing	Nationwide	Budget	4,000	4,101	5,201
	Youth Empowerment in Car Wash Project	Ongoing	Nationwide	Budget	1,600	1,641	2,080
	Establishment of Youth Economic Empowerment Fund	New	Nationwide	Budget	2,000	2,051	2,600
310	National Youth Commission				3,000	3,076	3,901
	Promoting Youth in Skills Development	Ongoing	Nationwide	Budget	3,000	3,076	3,901
313	National Youth Services				8,000	8,203	10,402
	Graduate Service Programme	Ongoing	Nationwide	Budget	8,000	8,203	10,402
Big 5.4	Infrastructure, Technology and Innovation				669,382	677,908	854,021
135	Ministry of Communication and Technology Innovation				10,000	10,253	13,002
	Operationalization and Expansion of eGovernment Platform	Ongoing	Nationwide	Budget	5,000	5,127	6,501
	Development of Felel Tech City	New	Bo	Budget	5,000	5,127	6,501
133	Ministry of Information and Civic Education				10,000	10,253	13,002
	Government Outreach Programme	Ongoing	Nationwide	Budget	1,000	1,025	1,300
	Fencing of SLBC Transmission Site at Leceister Peak	New	Freetown	Budget	3,000	3,076	3,901
	Digitization of SLBC Broadcast Facilities	New	Nationwide	Budget	6,000	6,152	7,801
404	Ministry of Transport and Aviation (MoTA)				23,100	23,685	30,035
	Procurement of Government Ferries	Ongoing	Nationwide	Budget	23,100	23,685	30,035
406	Ministry of Energy (MoE)				127,266	119,960	146,493
	Electrification of 7 (Seven) District Towns	Ongoing	Nationwide	Budget	49,766	40,496	45,725
	Construction of Gama-Dodo Hydro Dam	Ongoing	Nationwide	Budget	26,000	26,659	33,806
	Extension of Transmission and Distribution Lines to Mining Companies	New	North West	Budget	26,000	26,659	33,806
	Enhancing Energy Generation and Transmission	New	Nationwide	Budget	25,500	26,146	33,156
408	Ministry of Works and Public Assets (MoWPA)				52,500	53,831	68,262
	Rehabilitation of Existing Presidential Lodge	Ongoing	Nationwide	Budget	5,000	5,127	6,501
	Rehabilitation and Upgrade of State House	Ongoing	Western Area	Budget	15,000	15,380	19,503
	Rehabilitation and Improvement of Miatta Conference Hall	Ongoing	Western Area	Budget	4,500	4,614	5,851
	Demolition and Construction of Ministry of Labor Administrative Building	Ongoing	Western Area	Budget	9,000	9,228	11,702
	Rehabilitation of Seven Lift Elevator at Youyi Building	Ongoing	Western Area	Budget	2,000	2,051	2,600
	Construction/Rehabilitation of Provincial/District Administrative Buildings	Ongoing	Nationwide	Budget	5,000	5,127	6,501
	Rehabilitation of Government Residential Quarters in Bo and Moyamba	Ongoing	Western Area	Budget	2,500	2,563	3,251
	Construction and Rehabilitation of Judicial Service Infrastructures in Port Loko and Freetown (Roxy Building)	Ongoing	Western Area	Budget	1,500	1,538	1,950

ANNEX 5a: SIERRA LEONE PUBLIC INVESTMENT PROGRAMME, GOVERNMENT WHOLLY FUNDED PROJECTS - FY2025-2027

In thousands of Leones

COA	Ministries, Department and Agencies/Priority/Sector	Status	Location	Funding Type	FY2025 Budget	FY2026 Indicative	FY2027 Indicative
	Construction of Additional Classrooms for Civil Service Training College	Ongoing	Western Area	Budget	1,000	1,025	1,300
	Rehabilitation of Youth House (former Kona Lodge)	Ongoing	Western Area	Budget	3,000	3,076	3,901
	Rehabilitation of internal Affairs Building	Ongoing	Western Area	Budget	3,000	3,076	3,901
	Construction of Police/ Security Post at Parliament	Ongoing	Western Area	Budget	1,000	1,025	1,300
408	Sierra Leone Roads Authority (SLRA)				345,716	356,570	452,163
	Rehabilitation of Bo - Matru Road (Segment 1: Bo - Tikonko)	Ongoing	South	Budget	22,900	23,480	29,775
	Construction of Targin - Lungi - Conakry Dee Road	Ongoing	Bombali/Karene	Budget	26,000	26,659	33,806
	Reconstruction of Bandajuma-Pujehun-Gbondappi	Ongoing	South	Budget	24,000	24,608	31,205
	Reconstruction of Taiama - Njala Road	Ongoing	South	Budget	10,800	11,074	14,042
	Major and Minor Regraveling Works on Selected Trunk Roads (40 Lots)	Ongoing	Nationwide	Budget	7,700	7,895	10,012
	Reconstruction of Kabala -Falaba-Limbaya Junction to Guinea Border Road	Ongoing	North West	Budget	26,000	26,659	33,806
	Construction of Culverts within Bumpoh Tabeh Chiefdom	Ongoing	South	Budget	5,000	5,127	6,501
	Rehabilitation of Jojoma Bridge (2no) and Geoma Bridge (1No)	Ongoing	East	Budget	4,000	4,101	5,201
	Reconstruction of Yifin Bridge	Ongoing	North East	Budget	5,000	5,127	6,501
	Section Overlay/Rehabilitation of Major Highways	Ongoing	Nationwide	Budget	15,000	15,380	19,503
	Reconstruction of 400m Embankment and 40m bridge and 2 No Relief Box Culverts along Molatika- Gbongboma Stretch in Bonthe Island	Ongoing	Nationwide	Budget	10,100	10,356	13,132
	Rehabilitation and Reconstruction of Kenema - Zemmi Road	Ongoing	Nationwide	Budget	5,000	5,127	6,501
	Moyamba - Sembahun - Shenge Road	Ongoing	Nationwide	Budget	4,500	4,614	5,851
	Kambia - Madina - Kunkuna - Konta - Guinea Border Roads	Ongoing	Nationwide	Budget	4,800	4,922	6,241
	Rehabilitation of City and Provincial Township Roads Phase II Bo Lot I	Ongoing	Bo	Budget	15,000	15,380	19,503
	Rehabilitation of City and Provincial Township Roads Phase II Kenema Lot 2	Ongoing	Kenema	Budget	15,500	15,893	20,154
	Rehabilitation of City and Provincial Township Roads Phase II Lot East Zone	Ongoing	Western Area	Budget	8,255	8,464	10,733
	Rehabilitation of City and Provincial Township Roads Phase II Lot 2 Central Zone	Ongoing	Western Area	Budget	17,136	17,570	22,281
	Rehabilitation of City and Provincial Township Roads Phase II Lot 3 West Zone	Ongoing	Western Area	Budget	15,000	15,380	19,503
	Reconstruction of Walihun Bridge and Culvert	Ongoing	Kenema	Budget	4,600	4,717	5,981
	Reconstruction of Banekeh Bridge	Ongoing	Western Area	Budget	8,425	8,639	10,954
	Rehabilitation of Roads in Waterloo Township	Ongoing	Western Area	Budget	25,000	25,634	32,506
	Rehabilitation and Completion of Roads in Moyamba, Pujehun, Matru Jong and Bonthe Township	Ongoing	Nationwide	Budget	18,000	18,456	23,404
	Completion of Makeni Township Roads	Ongoing	Makeni	Budget	10,000	10,253	13,002
	Rehabilitation of Thun Township Roads	Ongoing	Bonthe City	Budget	10,000	10,253	13,002
	Regraveling of Mano Junction- Tongo-Kangama-Bumpoh Road	New	East	Budget	10,000	10,253	13,002
	Regraveling of Sumbuya Junction-Brimaya-Kukuna Road	New	North	Budget	8,000	8,203	10,402
	Regraveling of Mobai Junction-Baiwala - Bomaru Road	New	East	Budget	10,000	12,345	15,655

ANNEX 5a: SIERRA LEONE PUBLIC INVESTMENT PROGRAMME, GOVERNMENT WHOLLY FUNDED PROJECTS - FY2025-2027
In thousands of Leones

COA	Ministries, Department and Agencies/Priority/Sector	Status	Location	Funding Type	FY2025 Budget	FY2026 Indicative	FY2027 Indicative
414	Ministry of Water Resources and Sanitation (MoWRS)						
	Construction of Water Quality Laboratories in Karene and Falaba	Ongoing	Nationwide	Budget	1,800	1,846	2,340
414	Sierra Leone Water Company (SALWACO)				89,000	91,256	115,720
	Construction of Kamakwei Water Supply Project	New	North West	Budget	2,500	2,563	3,251
	Completion of Blama Bandaor and Six Villages Water Supply Project	Ongoing	Nationwide	Budget	6,000	6,152	7,801
	Construction of Balancing Reservoir in Makeni	Ongoing	Nationwide	Budget	1,500	1,538	1,950
	Construction of Rokupr Water Supply System	Ongoing	North West	Budget	2,000	2,051	2,600
	Solar Powered Mini Grid for Kabala, Bo and Makeni Water Supply Systems	Ongoing	North West	Budget	2,000	2,051	2,600
	Lungi Water Supply Project	Ongoing	North West	Budget	15,000	15,380	19,503
	Construction of 45 Boreholes(Tongo, Magbontho, Segbuema amd Daru)	Ongoing	North West	Budget	10,000	10,253	13,002
	Completion of Construction of Water Supply Facilities in Six (6) District Capitals	Ongoing	Nationwide	Budget	20,000	20,507	26,005
	Construction of Water Supply System in Bonthe Municipal	Ongoing	Bonthe City	Budget	15,000	15,380	19,503
	Construction of Kenema Gravity Flow Schemes	Ongoing	Kenema	Budget	15,000	15,380	19,503
414	Guma Valley Water Company (GVWC)				8,500	8,715	11,052
	Construction of 45 Boreholes	Ongoing	Western Area	Budget	5,000	5,127	6,501
	Pro Poor Water Supply Project in Western Area	Ongoing	Western Area	Budget	1,500	1,538	1,950
	Restoring Water Supply at IMAT and Hill Station Communities	Ongoing	Western Area	Budget	2,000	2,051	2,600
414	National Water Resources Management Agency				1,500	1,538	1,950
	Procurement of National Quality Laboratory Equipment	Ongoing	Western Area	Budget	1,500	1,538	1,950
Big 5.5	Revamping the Public Service Architecture				5,000	5,127	6,501
123	Public Service Commission (PSC)				5,000	5,127	6,501
	Construction of PSC Headquarter Building	Ongoing	Western Area	Budget	5,000	5,127	6,501
ENABLERS TO THE FIVE (5) GAME CHANGERS					420,363	431,017	546,568
Enabler 1	Diversifying the Economy and Promoting Growth				13,800	14,150	17,943
303	Ministry of Tourism				8,500	8,715	11,052
	Establishment of Tech-Voc Semi-Formal Arts and Crafts Training Center at the Mabala Cultural Village	Ongoing	Western Area	Budget	3,500	3,589	4,551
	Construction of National Arts Gallery	Ongoing	Western Area	Budget	4,000	4,101	5,201
	Rehabilitation of Ministry of Tourism Headquarter	Ongoing	Western Area	Budget	1,000	1,025	1,300
405	National Tourist Board				4,300	4,409	5,591
	Construction of Two Tourism Information Offices at Gbalamuya - Guinea Border nad Gendema	New	Kambia	Budget	2,500	2,563	3,251
	Sustainable Ecotourism Development Project	New	Nationwide	Budget	1,800	1,846	2,340
405	Monument and Relics Commission (MRC)				1,000	1,025	1,300
	Development of the Physical Infrastructure of the Cultural Heritage Sector	Ongoing	Nationwide	Budget	1,000	1,025	1,300

ANNEX 5a: SIERRA LEONE PUBLIC INVESTMENT PROGRAMME, GOVERNMENT WHOLLY FUNDED PROJECTS - FY2025-2027
In thousands of Leones

COA	Ministries, Department and Agencies/Priority/Sector	Status	Location	Funding Type	FY2025 Budget	FY2026 Indicative	FY2027 Indicative
Enabler 2	Governance and Accountability				157,029	161,009	204,174
134	Electoral Commission Sierra Leone (ECSL)	Ongoing	Nationwide	Budget	3,500	3,589	4,551
	Construction of District Office in Port Loko				3,500	3,589	4,551
110	Sierra Leone Insurance Commission (SLICOM)	Ongoing	Nationwide	Budget	7,000	7,177	9,102
	Construction of SLICOM Building				7,000	7,177	9,102
141	Government Printing Department	New	Western Area	Budget	5,000	5,127	6,501
	Support to Sierra Leone Government Printing				5,000	5,127	6,501
107	Ministry of Local Government	Ongoing	Western Area	Budget	4,000	4,101	5,201
	Social Capital Approaches Project (SCARDSIL)				2,500	2,563	3,251
	Construction of Community Court Barrays				1,500	1,538	1,950
203	National Civil Registration Commission (NCRA)	Ongoing	Nationwide	Budget	20,000	20,507	26,005
	Integrated Civil Registration and Vital Statistics and ID Management System				20,000	20,507	26,005
124	Office of the Administrator and Registrar General (OARG)	Ongoing	Nationwide	Budget	2,500	2,563	3,251
	Development of a Record Management System				2,500	2,563	3,251
121	Audit Service Sierra Leone (ASSL)	Ongoing	Nationwide	Budget	10,000	10,253	13,002
	Construction of Audit Service Sierra Leone Building				10,000	10,253	13,002
128	Ministry of Foreign Affairs and International Cooperation (MoFAIC)	Ongoing	Western Area	Budget	27,000	27,684	35,106
	Rehabilitation of Foreign Missions in Liberia, Ghana, Gambia, Germany and Belgium				27,000	27,684	35,106
206	Sierra Leone Police (SLP)	Ongoing	Western Area	Budget	15,000	15,380	19,503
	Rehabilitation and Construction of Police Stations and Facilities				5,000	5,127	6,501
	Construction of Police Stations at Ross Road, Kissy Market, Bassa town and Wilberforce				10,000	10,253	13,002
201	Ministry of Defence (MoD)	Ongoing	Nationwide	Budget	32,900	33,734	42,778
	Rehabilitation of Wilberforce Military Barracks				3,000	3,076	3,901
	Procurement of Military Hardware and Communication Sets				1,500	1,538	1,950
	Procurement of Major and Self Sustainance Equipment for Peace Support Operations				13,000	13,329	16,903
	Rehabilitation of Joint Force Command at Cockerill	New	Western Area	Budget	1,400	1,435	1,820
	Construction of Infantry Size Battalion Barracks in Kambia	Ongoing	North West	Budget	1,000	1,025	1,300
	Rehabilitation of Gifted property to RSLAF in Bo	New	South	Budget	1,500	1,538	1,950
	Rehabilitation of MoD HQ	New	Western Area	Budget	1,500	1,538	1,950
	Procurement of Drones for RSLAF	New	Western Area	Budget	10,000	10,253	13,002
209	Central Intelligence and Security Agency (CISA)	Ongoing	Nationwide	Budget	9,169	9,401	11,922
	Procurement of Specialized Surveillance Equipment				9,169	9,401	11,922
207	Sierra Leone Correctional Services (SLCS)	Ongoing	Nationwide	Budget	16,960	17,390	22,052
	Rehabilitation of Correctional Centres and Facilities				15,000	15,380	19,503
	Rehabilitation of Inmates into Entrepreneurship	New			1,960	2,010	2,548

ANNEX 5a: SIERRA LEONE PUBLIC INVESTMENT PROGRAMME, GOVERNMENT WHOLLY FUNDED PROJECTS - FY2025-2027
In thousands of Leones

COA	Ministries, Department and Agencies/Priority/Sector	Status	Location	Funding Type	FY2025 Budget	FY2026 Indicative	FY2027 Indicative
407	Ministry of Labor and Social Security Development of Labor Management Information System (LMIS Database)	New	Nationwide	Budget	4,000	4,101	5,201
Enabler 3	Climate Change and the Environment				5,700	5,844	7,411
318	Ministry of Environment National Tree Planting	Ongoing	Western Area	Budget	5,700	5,844	7,411
Enabler 4	Financing, Partnersip, Implementation and Risk Management				243,834	250,014	317,040
127	Ministry of Planning and Economic Development (MoPED) Project Preparatory Facility (PPF)	Ongoing	Nationwide	Budget	38,500	39,476	50,059
	Strengthening District Development Coordination	Ongoing	Nationwide	Budget	25,000	25,634	32,506
	Decentralizing and Popularizing the National Development Plan (The Big Five Game Changers)	Ongoing	Nationwide	Budget	1,000	1,025	1,300
	Development of Public Investment Management Information System(PIMIS)	Ongoing	Nationwide	Budget	1,000	1,025	1,300
	Establishment of Induced Resettlement Secretariat	Ongoing	Nationwide	Budget	5,000	5,127	6,501
	Digitalization of the Service Level Agreement	Ongoing	Nationwide	Budget	500	513	650
	Piloting and Integrating the WAN Fambul National Framework in the Implementation of the MTNDP	Ongoing	Nationwide	Budget	1,000	1,025	1,300
	Implementation of C-PIMA reforms	New	Nationwide	Budget	1,000	1,025	1,300
					4,000	4,101	5,201
129	Ministry of Finance (MoF) Support to Medium Term Expenditure Framework (MTEF)	Ongoing	Nationwide	Budget	13,500	13,842	17,553
110	National Monitoring and Evaluation Agency (NaMEA) Monitoring the New National Development Plan (The Big 5 Game Changers)	Ongoing	Nationwide	Budget	1,834	1,880	2,384
138	Statistics Sierra Leone (Stat SL) Population and Housing Census	Ongoing	Nationwide	Budget	1,834	1,880	2,384
701	Transfers to Local Councils Local Government Development Grants	Ongoing	Nationwide	Budget	150,000	153,802	195,034
		Ongoing	Nationwide	Budget	150,000	153,802	195,034
		Ongoing	Nationwide	Budget	40,000	41,014	52,009
		Ongoing	Nationwide	Budget	40,000	41,014	52,009
GRAND TOTAL (EXCL CAPITAL TRANSFER)					1,876,911	1,906,043	2,411,404
Capital Transfers					1,258,786	971,542	971,542
GRAND TOTAL (INCL. CAPITAL TRANSFER)					3,135,697	2,877,585	3,382,946

**GOVERNMENT OF SIERRA LEONE
ANNEX 5b: SIERRA LEONE PUBLIC INVESTMENT PROGRAMME, MULTILATERAL DONORS FUNDED PROJECTS - FY2025-27**

In thousands of Leones

No	Ministry, Department and Agencies/Priority/Sector	Status	Funding Source	Funding Type	FY2025 Budget			FY2026 Indicative			FY2027 Indicative		
					Donor	GoSL	Donor	GoSL	Donor	GoSL	Donor	GoSL	
GRAND TOTAL					6,209,530	245,418	6,972,974	251,638	8,119,188	344,641			
THE BIG FIVE (5) GAME CHANGERS					5,569,825	228,118	6,153,870	233,900	7,334,650	322,147			
Big 5.1 Feed Salone					2,336,689	72,765	2,237,027	74,609	2,561,723	94,611			
401 Ministry of Agriculture and Food Security					2,336,689	72,765	2,237,027	74,609	2,561,723	94,611			
West Africa Food Systems Resilience Program/Global Agricultural Food Security (FSRP) Phase 2 AF Smallholder Commercialization and Agribusiness Development Project (SCADEP)		Ongoing	WB	Grant	485,039	-	466,555	-	772,069	-			
Rice Agro Industrial Cluster (SL RAIC) Additional Finance		Ongoing	WB/GoSL	Grant	337,197	17,259	305,042	17,697	442,690	22,441			
Sierra Leone Agribusiness and Rice Value Chain Support Project (SLARIS)		Ongoing	AIDB	Grant	128,861	-	102,521	-	181,565	-			
Sierra Leone Regional Rice Value Chain Development Project		Ongoing	AIDB	Grant	77,317	2,400	161,513	2,461	128,498	3,121			
		Ongoing	IsDB/BADEA										
Palm Oil Production		Ongoing	/GoSL	Loan	435,904	13,936	287,168	14,290	184,004	18,121			
Rural Finance & Community Improvement II		New	IsDB	Loan	111,036	-	179,412	-	189,893	-			
Agricultural Value Chain Development Project (AVDP)		Ongoing	IFAD	Loan	108,946	30,000	172,068	30,760	178,026	39,007			
Land and Infrastructure Development		Ongoing	IFAD/OFID/GoSL	Loan	421,118	9,169	310,441	9,401	191,608	11,921			
Empowerment of West Africa Women SMEs in Rice Value Chain (ESASME)		New	India Exim Bank	Loan	63,080	-	101,924	-	164,687	-			
Livestock and Livelihood Development Project		New	IsDB	Grant	38,191	-	30,384	-	24,174	-			
		Ongoing	IFAD	Loan	130,000	-	120,000	-	104,509	-			
Big 5.2 Human Capital Development					1,061,311	107,600	1,461,939	110,327	1,996,929	169,180			
301 Ministry of Basic and Secondary Education (MoBSE)					65,367	3,600	80,620	3,691	170,661	4,681			
SL Free Education Project - School Feeding		Ongoing	WB	Grant	-	-	-	-	-	-			
Digital Connectivity in Schools to Accelerate COVID 19 Education Resp		New	IsDB	Loan	65,367	3,600	80,620	3,691	170,661	4,681			
		Ongoing	BADEA/SDF/OFID/GoSL	Loan	242,731	25,000	222,203	25,634	359,034	32,506			
Ministry of Tertiary and Higher Education (MoTHE) Education Sector Support Project		Ongoing	BADEA/SDF/OFID/GoSL	Loan	40,964	13,000	66,189	13,329	106,947	16,903			
Construction of the University of Science and Technology in Koidu, Kono		Ongoing	EBID/GoSL	Loan	201,767	12,000	156,014	12,304	252,087	15,603			
304 Ministry of Health (MoH)					388,519	72,000	763,370	73,825	1,129,948	122,891			
Quality Essential Health Services and Systems Support Project		Ongoing	WB	Grant	12,463	-	109,916	-	87,448	-			
Developing Three Tertiary Hospitals		Ongoing	KFAED	Loan	67,019	5,000	197,158	5,127	318,566	6,501			
Primary Healthcare Support Project		Ongoing	BADEA/GoSL	Loan	57,856	-	112,273	-	192,721	-			
Health Systems Strengthening		Ongoing	IsDB/GoSL	Loan	62,971	10,000	90,247	10,253	145,821	13,002			
Maternal, Neonatal and Child Health Strengthening		Ongoing	IsDB	Loan	159,209	-	148,776	-	240,391	-			
Construction and Equipment of King Salman Referral Hospital		New	SDF/GoSL	Loan	3,000	5,000	5,000	5,127	6,501	6,501			
Construction of Pharma Grade Warehouse and Ancillary Structures		New	GF/GoSL	Grant	26,000	52,000	105,000	53,318	145,000	96,887			

**GOVERNMENT OF SIERRA LEONE
ANNEX 5b: SIERRA LEONE PUBLIC INVESTMENT PROGRAMME, MULTILATERAL DONORS FUNDED PROJECTS - FY2025-27
In thousands of Leones**

No	Ministry, Department and Agencies/Priority/Sector	Status	Funding Source	Funding Type	FY2025 Budget			FY2026 Indicative			FY2027 Indicative		
					Donor	GoSL	GoSL	Donor	GoSL	GoSL	Donor	GoSL	GoSL
308	National Commission for Social Action (NaCSA) Sierra Leone Community Development Driven Project II - Gitrenk Productive Social Safety Nets and Youth Employment	Ongoing	IsDB/GoSL WB/GoSL	Loan Grant	244,254 234,016 10,238	7,000 6,000 1,000	126,265 118,120 8,145	7,177 6,152 1,025	197,338 190,858 6,480	9,102 7,801 1,300			
306	Ministry of Lands, Country Planning and the Environment MoLCP&E) SL Lands Administration Project Innovative Solutions for Land Dispute Resolution	Ongoing New	WB WB	Grant Grant	120,440 31,600 88,840	- - -	269,480 144,480 125,000	- - -	139,947 114,947 25,000	- - -			
Big 5.4 Infrastructure, Technology and Innovation													
406	Ministry of Energy (MoE) Regional Emergency Solar Power Intervention Project Enhancing Sierra Leone Energy Access SL-Energy Sector Utility Reform Transformational Energy Access for Sierra Leone Construction of 225 KV Line from Yiben/Bunbuna to Newton/Freetown Rehabilitation & Extension of Bo-Kenema Distribution System	Ongoing Ongoing Ongoing New Ongoing	WB WB WB EU Exim/GoSL AIDB	Grant Grant Grant Grant Loan Grant	2,171,825 1,412,369 462,921 283,094 191,400 236,093 32,684 206,178	47,753 4,150 - 917 - 458 2,500 275	2,454,905 1,177,288 388,738 225,228 152,277 235,570 52,810 122,666	48,964 4,256 940 - 470 2,563 282	2,775,998 979,957 309,277 179,190 121,150 187,418 85,330 97,592	58,357 5,396 - - - 596 3,251 358			
408	Sierra Leone Roads Authority (SLRA) Manor River Union Road Development and Transport Facilitation Programme - Phase 3 Tokkeh - Lumley Road improvement Project Construction of Hillside Bypass Road = Phase II Construction of Tikonko-Kpetemba-Matru Jong Road Project Reconstruction of Buedu - Koindu Road	New Ongoing Ongoing New Ongoing	AIDB KFAED/GoSL KFAED/GoSL BADDA AIDB/GoSL	Grant Loan Loan Loan Grant	497,286 13,977 25,493 16,996 320,820 120,000	37,103 - 9,169 - 12,934 15,000	792,048 11,120 41,192 27,461 712,275	38,043 - 9,401 - 13,262 15,380	1,270,666 8,847 66,558 44,372 1,150,890 15,770	44,509 - 11,921 - 16,818 15,770			
404	Ministry of Transport and Aviation (MoTA) Integrated Resilient Urban Mobility Project SL Connectivity and Agricultural Market Infrastructure Project	Ongoing New	WB/GoSL WB	Grant Grant	158,103 13,353 144,750	1,500 1,500 -	360,624 10,624 350,000	1,538 1,538 -	358,452 8,452 350,000	1,950 1,950 -			
414	Sierra Leone Water Company (SALWACO) Drilling of 100 Solar Powered Boreholes and Rural Development Four Towns Water supply Project (Mongo, Daru, Njala and Matru Jomg)	Ongoing Ongoing India	SDF/GoSL Exim/GoSL	Grant Loan	48,258 9,258 39,000	3,500 1,000 2,500	35,866 7,366 28,500	3,589 1,025 2,563	23,860 5,860 18,000	4,551 1,300 3,251			
414	Guma Valley Water Company (GVWC) Freetown WASH and Aquatic Environment Revamping Project	Ongoing	AIDB/OFID /KFAED	Loan	54,473 54,473	1,000 1,000	88,017 88,017	1,025 1,025	142,217 142,217	1,300 1,300			
135	Ministry of Communication and Technology Innovation SL Digital Transformation Project	Ongoing	WB/GoSL	Grant	1,335 1,335	500 500	1,062 1,062	513 513	845 845	650 650			

**GOVERNMENT OF SIERRA LEONE
ANNEX 5b: SIERRA LEONE PUBLIC INVESTMENT PROGRAMME, MULTILATERAL DONORS FUNDED PROJECTS - FY2025-27**

In thousands of Leones

No	Ministry, Department and Agencies/Priority/Sector	Status	Funding Source	Funding Type	FY2025 Budget			FY2026 Indicative			FY2027 Indicative			
					Donor	GoSL	Total	Donor	GoSL	Total	Donor	GoSL	Total	
ENABLERS TO THE FIVE (5) GAME CHANGERS														
Enabler 1 Diversifying the Economy and Promoting Growth														
303	Ministry of Tourism and Cultural Affairs SL Economic Diversification Project	Ongoing	WB	Grant	82,282	500	65,463	82,282	500	65,463	152,082	513	152,082	650
403	Ministry of Mines and Mineral resources Enhancing Efficiency and Sustainability of Artisanal and Small Scale Mining through Climate Smart Action Project	Ongoing	AFDB	Grant	5,364	300	4,267	5,364	300	4,267	3,395	308	3,395	390
Enabler 2 Governance and Accountability														
112	Office of the Vice President Job Creation for Youth and Women in Climate Smart Agri. Value Chain & Waste	New	AFDB	Grant	490,000	-	650,000	490,000	-	650,000	550,000	-	550,000	-
Enabler 4 Financing, Partnersip, Implementation and Risk Management														
129	Ministry of Finance (MoF) SL Second Financial Inclusion Project Accountable Governance for Basic Service Delivery Enhancing Efficiency in Public Debt Management and Institutional Support Support to Project Fiduciary Management Unit (PFMU) Resilient Urban Sierra Leone Project	Ongoing Ongoing New Ongoing Ongoing	WB WB AFDB WB/AFDB WB	Grant Grant Grant Grant Grant	24,659 1,335 1,068 3,027 17,805	16,500 - 10,000 - 6,000	69,619 1,062 50,850 2,408 14,165	24,659 1,335 1,068 3,027 17,805	16,500 - 10,000 - 6,000	69,619 1,062 50,850 2,408 14,165	55,388 845 40,456 1,916 11,270	16,918 - 10,253 - 6,152	55,388 845 40,456 1,916 11,270	21,454 - 13,002 - 7,801
138	Statistics Sierra Leone (Stat SL) Harmonizing and Improving Statistics in West Africa	Ongoing	WB	Grant	23,947	-	19,052	23,947	-	19,052	15,158	-	15,158	-
701	Transfers to Local Councils Local Government Development Grants	Ongoing	EU	Grant	13,453	-	10,703	13,453	-	10,703	8,515	-	8,515	-
Grand Total					6,209,530	245,418	6,972,974	6,209,530	245,418	6,972,974	8,119,188	251,638	8,119,188	344,641
Foreign					6,209,530	230,418	6,972,974	6,209,530	230,418	6,972,974	8,119,188	236,258	8,119,188	328,871
Loans					2,651,719	135,808	3,090,665	2,651,719	135,808	3,090,665	4,138,147	139,250	4,138,147	176,582
Grants					3,557,811	94,610	3,882,310	3,557,811	94,610	3,882,310	3,981,042	97,008	3,981,042	152,289
Domestic														

ANNEX 5c: SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2025 - 2027 BUDGET - BILATERAL FUNDED PROJECTS

In thousands of Leones

No	Ministry, Department and Agencies/Priority/Sector	Status	Funding Source	Funding Type	FY2025 Budget			FY2026 Indicative			FY2027 Indicative									
					Donor	GoSL	GoSL	Donor	GoSL	GoSL	Donor	GoSL	GoSL							
GRAND TOTAL																				
THE BIG FIVE (5) GAME CHANGERS																				
Big 5.1 Feed Salone																				
402 Ministry of Fisheries	Construction of Fishery Bonded Industrial Park/Fish Harbor		China/GoSL	Grant																
					3,298,844	71,670	3,433,226	91,926	4,277,111	96,656										
					3,298,844	71,670	3,433,226	91,926	4,277,111	96,656										
					214,155	1,000	170,380	1,025	212,193	1,300										
					214,155	1,000	170,380	1,025	212,193	1,300										
					214,155	1,000	170,380	1,025	212,193	1,300										
Big 5.2 Human Capital Development																				
304 Ministry of Health and Sanitation (MoHS)																				
	SLE-Z-MOHS; HSS, Malaria, TB (NFM3)	Ongoing	GF/GoSL	Grant	25,461	8,710	20,256	8,931	16,116	11,325										
	SL-COVID-19 Emergency Response Project	Ongoing	GF/GoSL	Grant	10,327	1,834	8,216	1,880	6,536	2,384										
	Health System Strengthening Project	Ongoing	GAVI	Grant	4,451	-	3,541	-	2,817	-										
	Protecting Public Health Globally	Ongoing	CDC-USA	Grant	2,671	-	2,125	-	1,690	-										
	Sexual and Reproductive Health and Rights	Ongoing	STBF	Grant	5,965	-	4,745	-	3,775	-										
	Maternal Center of Excellence (MCOE) - Kono	Ongoing	PIHGoSL	Grant	2,048	6,877	1,629	7,051	1,296	8,941										
305 Ministry of Social Welfare																				
	EU/UN Spotlight Initiative to fight All Violence Against Women and Girls in Sierra Leone		EU	Grant	175,000	-	45,000	-	-	-										
	National Commission for Social Action (NaCSA) Pro-Poor Growth for Peace and Consolidation (GPC IV)				81,367	2,751	64,735	2,820	51,503	3,576										
					81,367	2,751	64,735	2,820	51,503	3,576										
Big 5.4 Infrastructure, Technology and Innovation																				
408 Sierra Leone Roads Authority (SLRA)																				
	Magbele Magbang- Moyamba Junction	Ongoing	EU	Grant	254,095	1,834	202,156	1,880	160,834	2,384										
	Reconstruction of Mabang-Moyamba-Ghangbatok Junction Road	New	SIETRA	Loan	-	26,000	-	16,659	-	17,081										
	Ministry of Energy (MoE)				2,548,766	31,375	2,930,698	60,610	3,836,464	60,988										
	Transformational Energy Access for Sierra Leone	New	EU	Grant	12,819	1,375	10,199	1,410	8,114	1,788										
	Strengthen Sierra Leone Energy Sector	New	USA/MCC	Grant	2,535,947	30,000	2,920,499	59,200	3,828,350	59,200										
Grand Total																				
Foreign																				
Loans					0	0	0	0	0	0										
Grants					3,298,844	71,670	3,433,226	91,926	4,277,111	96,656										
Domestic					3,298,844	71,670	3,433,226	91,926	4,277,111	96,656										

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ANNEX 5d: DEVELOPMENT AND PROMOTION OF AGRO-ECOLOGICAL ZONES (Phase 1) - FY2025-2027
In thousands of Leones and US\$m

Details	Project Cost		FY2025 Budget	FY2026 Indicative	FY2027 Indicative
	US\$	NLe			
Ministry of Agriculture (Net of Commitments/Existing Interventions)	95.38	2,761,190	263,371	390,298	331,343
Agro-ecological Cluster 1 (Mambolo and Kychum)	68.60	1,985,992	108,331	196,498	238,319
Agro-ecological Cluster 2 (Tormabum and Gbondapi)	26.78	775,198	155,040	193,799	93,024
Ministry of Energy (Supply of Energy based and Selected Options)	28.20	816,390	163,278	204,098	97,967
Agro-ecological Cluster 1 (Mambolo and Kychum)	11.40	330,030	66,006	82,508	39,604
Agro-ecological Cluster 2 (Tormabum and Gbondapi)	16.80	486,360	97,272	121,590	58,363
Ministry of Water Resources (Irrigation)	27.00	781,650	156,330	65,339	93,798
Agro-ecological Cluster 1 (Mambolo and Kychum)	27.00	781,650	156,330	65,339	93,798
Agro-ecological Cluster 2 (Tormabum and Gbondapi)	-	-	-	-	-
Ministry of Works and Public Assets (Mechanised Roads Improvement)	9.15	264,950	52,990	66,238	31,794
Agro-ecological Cluster 1 (Mambolo and Kychum)	3.76	108,765	21,753	27,191	13,052
Agro-ecological Cluster 2 (Tormabum and Gbondapi)	5.40	156,185	31,237	39,046	18,742
Total for the Combined Zones	159.7	4,624,180	635,969	725,971	554,902

GOVERNMENT OF SIERRA LEONE

ANNEX 5e - Sierra Leone Public Investment programme, Local Councils Projects-FY2025-2027

In millions of US Dollars

MDA Code	Details			FY 2025 Budget			FY 2026 Indicative			FY 2027 Indicative				
	Implementing LC	Status	Implementing	Funding Type	source	Donor	GOSL	Own Source	Donor	GOSL	Own Source	Donor	GOSL	Own Source
GRAND TOTAL						114,597	40,000	69,165	114,597	41,014	69,165	115,397	52,009	69,165
THE BIG FIVE (5) GAME CHANGERS						114,597	40,000	69,165	114,597	41,014	69,165	115,397	52,009	69,165
Big 5.2 Human Capital Development						87,319	9,386	2,580	87,319	10,400	2,580	88,119	13,558	2,580
Rehabilitation and Reconstruction of Fembedu CHP and staff quarters with WASH Facility	Kono DC	New		GoSL	Grant	-	1,200	-	-	1,500	-	-	1,200	-
Rehabilitation and Extension of Sukudu Community Health Post (PHU) inc reconstruction of SQ with a Three Bedroom WASH and Installation of Solar Electrification at Kamara Chiefdom, Kono District	Kono DC	New		WB	Grant	1,600	-	-	1,600	-	-	1,600	-	-
Rehabilitation of 2 existing buildings and Reconstruction of 3 CR block with office and store at SDA Sewafeh, Ninyama Chiefdom, Kono District.	Kono DC	New		WB	Grant	1,800	-	-	1,800	-	-	1,800	-	-
Construction of KDEC Primary School and Staff Quarter with Wash Facilities	Kono DC	New		Japan Embassy	Grant	1,700	-	-	1,700	-	-	1,700	-	-
Rehabilitation of two PHU in Kense and Boroma -----	Koindu City	New		GoSL/OS	Grant	-	-	477	-	-	477	-	-	477
Construction of Public toilet with Hand Dug Well in Kamadu, Gbense Chiefdom.	Koindu City	New		OSR	Grant	-	-	216	-	-	216	-	-	216
Construction of Market in Kamadu	Koindu City	New		OSR	OS	-	-	210	-	-	210	-	-	210
Enhancing Local Economic Development and service delivery in Koindu New Sembahun City	Koindu City	New		EU/OS	Grant	12,250	-	250	12,250	-	250	12,250	-	250
Construction of PHU at Dalakuro, Diang Chiefdom	Koin DC	Ongoing		OSR			399				399			399
Rehabilitation of Dodo Community Health Center	WARDC	New		Dodo Community										
Construction of Public Toilets	WARDC	New		-Goderich District	Grant	800	-	-	800	-	-	1,600	-	-
Rehabilitation of Agricultural School in Rokel Community	WARDC	New		Wide Rokel Community	Grant	-	-	528	-	-	528	-	-	528
						2,000	-	-	2,000	-	-	2,000	-	-

GOVERNMENT OF SIERRA LEONE

ANNEX 5e - Sierra Leone Public Investment programme, Local Councils Projects-FY2025-2027

In millions of US Dollars

MDA Code	Details	Funding			FY 2025 Budget			FY 2026 Indicative			FY 2027 Indicative		
		Implementing LC	Status	Implementing	Donor	GOSL	Own Source	Donor	GOSL	Own source	Donor	GOSL	Own source
				Town/Village	source	Type							
	Rehabilitation of Redemption School	WARDC	New	Campbell Town	WB	Grant	1,550	-	-	1,550	-	-	1,550
	Reconstruction of CHP and SQ with, WASH system (hand dug well, water tower, solar and pumping installation), waste management, at Kakarima, Gbonkorbor Kayaka Chiefdom, Koinadugu District	Koin DC	New		WB		2,782			2,782			2,782
	Completion of the remaining works for the construction of MCHP and its component in Bambukoro	Koin DC	New		WB		3,200			3,200			3,200
	Reconstruction of RC Primary School with 3CR block, office and store, water supply system (hand dug well, water tower, solar and pumping installation), three compartment vip toilets for boys and girls, waste control disposal, fabrication of furniture at Kayogobay, Wara Wara Yagala Chiefdom, Koinadugu District.	Koin DC	New		WB		1,382			1,382			1,382
	Reconstruction of Three Classroom Block, Office and Store with WASH Facilities at Gberiah Fatomba	Falaba DC	New		WB		1,900			1,900			1,900
	Reconstruction of Three Classroom Block, Office and Store with WASH Facilities at Dankawalie, Kamadugu-yiraia	Falaba DC	New		WB		1,900			1,900			1,900
	Rehabilitation of Community Health Post, Labor room, Staff Quarter and Kitchen at Mansofinia	Falaba DC	New		WB		1,500			1,500			1,500
	Completion of Three Classroom building with WASH Facilities at Bontolah Sinkunia (Dembellia chiefdom)	Falaba DC	Ongoing		GoSL			538			939		1,500
	Construction of Three Classroom building with WASH Facilities at Jannelah (Folosaba Kamba chiefdom)	Falaba DC	Ongoing		GoSL			725			725		1,400
	Construction of Multi-Purpose Hall, hand dug well and three-VIP latrine at Limbaya, Sulima Chiefdom	Falaba DC	Ongoing		GoSL			487			800		900

GOVERNMENT OF SIERRA LEONE

ANNEX 5e - Sierra Leone Public Investment programme, Local Councils Projects-FY2025-2027

In millions of US Dollars

MDA Code	Details			FY 2025 Budget			FY 2026 Indicative			FY 2027 Indicative		
	Implementing LC	Status	Implementing LC	Donor	GOSL	Own Source	Donor	GOSL	Own Source	Donor	GOSL	Own Source
	Construction of Sami II Community Health Center-											
	Construction of main CHC, Incinerator, Screening and											
	Isolation Unit, Triage and Birth Waiting Hut	Ongoing	Bo DC		GOSL			1,000			1,000	
	Construction of Sami II Community Health Center-											
	Construction of two apartment six bed rooms staff quarter,											
	industrial bore hole well and fabrication of hospital											
	furniture	Ongoing	Bo DC		GOSL			1,000			1,000	
	Completion of Ansurul Islamic Junior Secondary school											
	and construction of additional 3 classrooms, fabrication											
	of furniture and related facilities in Mara Town, Mara											
	Chiefdom		Bombali DC	New	WB		2,404			2,404		
	Rehabilitation of Mabonkani MCHP with related facilities											
	and construction of two bed room staff quarter											
	Construction of 3 CR, Office and Store with WASH Facility		Bombali DC	New	WB		1,305			1,305		
	Including Furniture at KDEC Primary School, Sumbuya											
	Luma - Brimaia Chiefdom		Kambia DC	New	WB		2,226			2,226		
	Completion of a 1 Classroom & hall block & extension											
	of a 3 CR Block at Buya Agricultural Secondary School											
	at Kamasondo, Buya Chiefdom		Karene DC	New	WB		1,810			1,810		
	Reconstruction of 6 CR including 2 separate VIP toilets,											
	hand dug well with submersive and Solar lighting system											
	at MoF Primary School, Mokaba, Sanda Loko Chiefdom"		Karene DC	New	WB		2,522			2,522		
	Rehabilitation and extension of Magburaka market and its											
	component in Magburaka,Kholifa Rowalla Chiefdom,											
	Tonkolili district.		Tonkolili DC	New	WB		1,400			1,400		
	Re-construction of MCHP inc SQ at Masakong in Masakong											
	Chiefdom, Tonkolili District.		Tonkolili DC	New	WB		2,300			2,300		
	Reconstruction of MCHP and its component inc SQ at Petifu											
	Mandugu,Konika Folawoso Chiefdom,Tonkolili District		Tonkolili DC	New	WB		2,300			2,300		

GOVERNMENT OF SIERRA LEONE

ANNEX 5e - Sierra Leone Public Investment programme, Local Councils Projects-FY2025-2027

In millions of US Dollars

MDA Code	Details	Funding		Implementing LC	Status	Implementing		Funding			FY 2025 Budget			FY 2026 Indicative			FY 2027 Indicative		
		Implementing	DC			Chiefdom	Town/Village	source	Type	Donor	GoSL	Own Source	Donor	GoSL	Own source	Donor	GoSL	Own source	
	Rehabilitation of CHC with Labour Room, Water Well, VIP Latrine and Staff Quarter at Ngepehun Village	Bonthe DC	New	Ngepehun, Bum Chiefdom	WB							800			800				1,800
	Construction of CHC with Labour room, VIP latrine, Staff Quarter with Kitchen and Toilet, water well with hand pump, 2X3 compartment VIP Latrine, Incinerator at Hoyal, Kwame Bai Krim C/dom	Bonthe DC	New	Hoyal, Kwame Bai Krim c/dom	GoSL							800			800				800
	Construction of Three classroom building with office space, staff quarter, kitchen and toilet, water well with hand pump, 2X3 compartment VIP latrines at Mamu Gbap Nogoba Bullum C/dom Bonthe DC	Ongoing		Mamu Nogoba Gbap Bullum c/dom	GoSL							600			600				900
	Construction of Three classroom building with office space, staff quarter, kitchen and toilet, water well with hand pump, 2X3 compartment VIP latrines at Subu Gbap Nogoba Bullum c/dom	Bonthe DC	Ongoing	Subu Gbap c/dom Nogoba Bullum	GoSL							1,000			1,000			1,822	
	Construction of Three classroom building with office space, staff quarter, with kitchen and toilet, water well with hand pump, 2X3 compartment VIP latrines at UBC Primary School, Hoyal, Kwame Bai Krim C/dom	Bonthe DC	Ongoing	Hoyal, Kwame Bai Krim c/dom	GoSL							1,236			1,236				1,236

GOVERNMENT OF SIERRA LEONE

ANNEX 5e - Sierra Leone Public Investment programme, Local Councils Projects-FY2025-2027

In millions of US Dollars

MDA Code	Details	Funding			Implementi			Funding			FY 2025 Budget			FY 2026 Indicative			FY 2027 Indicative		
		Implementi ng LC	Status	Chiefdom Town/ Village	source	Type	Donor	GOSL	Own Source	Donor	GOSL	Own source	Donor	GOSL	Own source	Donor	GOSL	Own source	
	Construction of 16 box culverts	Moyamba DC	New	District wide	GoSL		703											1,400	
	Construction of 30 bedrooms Hostel with Toilets, at Njala University	Moyamba DC Pipeline		Mokonde Town, Njala, Kori	OS		4,665											4,665	
	Construction of Car park for administrative vehicles	Moyamba DC Pipeline		Chiefdom, Moyamba Town	OS		400											400	
	Construction of Perimeter fence around the Council Administrative Building and Staff Quarters	Moyamba DC Pipeline		Moyamba District	OS		773											773	
	Extension and Rehabilitation of ECOWAS Street Market	FCC	New	ECOWAS Street	OS		2,500											2,500	
	Rehabilitation of Congo Town Market	FCC	New	Congo Town	OS		1,300											1,300	
	Rehabilitation of Lumley Market	FCC	New	Lumley	OS		3,500											3,500	
	Construction of Allen Town Market	FCC	New	Allen Town	OS		4,200											4,200	
	Construction of Peace market	FCC	New	Ferry Junction	OS		1,200											1,200	
	Extension and Rehabilitation of Low-cost Market	FCC	New	Low-cost	OS		2,500											2,500	
	Construction of King Jimmy Market	FCC	New	King Jimmy	OS		10,000											10,000	
	Construction of Mini Stadium	WARDC	Ongoing	WARDC	GoSL/OS		1,000											1,000	
	Construction of Type 1 Market	WARDC	Ongoing	WARDC	GoSL/OS		900											900	
	Rehabilitation of Newton Community Market; main market structures, market with stores and offices, reconstruction of wash facility, rehabilitate 2 hand pumps, waste control disposal, s Maintenance and construction of drainages along the Estuary Drive	WARDC	New	Newton	WB		2,064											2,064	
		WARDC	New	John Obey	GoSL		500											500	

GOVERNMENT OF SIERRA LEONE

ANNEX 5e - Sierra Leone Public Investment programme, Local Councils Projects-FY2025-2027

In millions of US Dollars

MDA Code	Details			Funding			FY 2025 Budget			FY 2026 Indicative			FY 2027 Indicative		
	Funding Implementing LC	Status	Implementing LC	Implementing LC	Source	Type	Donor	GOSL	Own Source	Donor	GOSL	Own Source	Donor	GOSL	Own Source
	WARDC	New	Ogoo Farm	GoSL				1,000			1,000			1,000	
	WARDC	New	WARDC	GoSL				500			500			1,000	
	WARDC	New	Adesina Drive	GoSL				500			500			1,000	
	WARDC	New	Bawbaw	Grant			900			900			1,600		
	WARDC	New	Angola GoSL Town	OSGrant					726			726			
	WARDC	New	Goderich	OSGrant											
	WARDC	New	Waterloo	OSGrant					304			304			

ANNEX 5f: COMPREHENSIVE ROADS BUDGET FOR GOVERNMENT WHOLLY - FUNDED SLRA INVESTMENT PROJECTS

NLe thousand/USD thousand

No.	Project Name	Project Location	Project Currency	Project Status (New or Ongoing)	Contractor Name(s)	Project Start Date	Initial Project Completion Date	Revised Project Completion Date	Initial Project cost in Original Currency	Adjustments in Project Cost (As of June 30, 2024) in Original Currency	Total Project Costs Adjustments (As of June 30, 2024) in Original Currency	Cumulative Payments to Date (As of June 30, 2024) in Original Currency	Outstanding Project Bal. (As of June 30, 2024) in Original Currency (1)	Outstanding Project Bal. (As of June 30, 2024) in NLe thousand	2025 Budget	2026 Indicative	2027 Indicative
1	Rehabilitation of Bo - Matruu Road (Segment 1: Bo - Tikonko)	South	USD	Ongoing	First Tricon Ltd	12.10.2018	15.10.2018	15.10.2025	13,772	0	13,772	3,443	10,329	234,359	22,900	23,480	29,775
2	Construction of Targin - Lungi - Conakry Dec Road	Bombali/ Karene	USD	Ongoing	CRSG	12.10.2014	15.10.2017	18.04.2026	9,823	0	9,823	2,947	6,876	156,012	26,000	26,659	33,806
3	Reconstruction of Bandajuma-Pujehun-Gbondappi	South	USD	Ongoing	First Tricon Ltd	12.10.2012	15.02.2016	15.01.2025	21,716	9,582	31,298	10,640	20,658	468,725	24,000	24,608	31,205
4	Reconstruction of Itaiama - Njala Road Reconstruction of Kabala - Falaba-Limbaya Junction to Guinea	South	USD	Ongoing	First Tricon Ltd	12.10.2013	15.02.2016	31.12.2025	8,816	13,147	21,963	5,707	16,255	368,835	10,800	11,074	14,042
5	Border Road	North West	USD	Ongoing	Pavifort Al-Associate	15.02.2016	15.02.2020	31.12.2026	70,778	16,496	87,275	30,327	56,948	1,292,148	26,000	26,659	33,806
6	Section Overlay/ Rehabilitation of Major Highways Reconstruction of 400m Embankment and 40m bridge and 2 No Relief Box Culverts along Molakika-Gbongboma Stretch in	Nation-wide	USD	New	TBD	12.01.2025	15.10.2025	15.10.2025	15,530	0	15,530	0	15,530	352,384	15,000	15,380	19,503
7	Bonthe Island Rehabilitation of City and Provincial Township Roads Phase II	Nation-wide	USD	Ongoing	China Gangsu International	30.06.2023	30.06.2024	15.05.2025	8,759	0	8,759	2,262	6,497	147,407	10,100	10,356	13,132

ANNEX 5f: COMPREHENSIVE ROADS BUDGET FOR GOVERNMENT WHOLLY - FUNDED SLRA INVESTMENT PROJECTS

NLe thousand/USD thousand

No.	Project Name	Project Location	Project Currency	Project Status (New or Ongoing)	Contractor Name(s)	Project Start Date	Initial Project Completion Date	Revised Project Completion Date	Initial Project cost in Original Currency	Adjustments in Project Cost (As of June 30, 2024) in Original Currency	Total Project Costs Adjustments (As of June 30 2024) in Original Currency	Cumulative Payments to Date(As of June 30, 2024)in Original Currency	Outstanding Project Bal. (As of June 30, 2024) in Original Currency (1)	Outstanding Project Bal. (As of June 30, 2024) in NLe thousand	2025 Budget	2026 Indicative	2027 Indicative
8	Lot East Zone	Western Area	USD	Ongoing	China Railway Seventh Group (CRSG)	30.11.2020	31.12.2021	31.12.2026	39,953	132,200	172,153	7,644	164,509	3,732,711	11,103	20,145	33,626
	Rehabilitation of City and Provincial Township Roads Phase II																
9	Lot 2 Central	Western Zone (2)	USD	Ongoing	TBD	30.11.2020	31.12.2021	TBD	42,512	120,200	162,712	8,440	154,271	3,500,415	17,136	17,570	22,281
	Rehabilitation of City and Provincial Township Roads Phase II																
10	Lot 3 West Zone	Western Area	USD	Ongoing	Salone Engineering and Construction Company (SECON)	30.11.2020	31.12.2021	31.12.2026	48,940	37,651	86,591	15,253	71,338	1,618,667	17,848	27,061	42,396
	Reconstruction of Banekheh Bridge																
11	Reconstruction of Banekheh Bridge	Western Area	USD	Ongoing	HDF SL Ltd.	01.03.2024	30.09.2024	29.12.2025	1,611	0	1,611	806	806	18,278	8,425	8,639	6,515
12	Rehabilitation of Roads in Waterloo Township	Western Area	USD	Ongoing	Gento Group of Companies	30.11.2020	31.12.2021	31.12.2026	16,908	217,190	234,098	28,205	205,893	4,671,715	27,848	37,314	55,398
	Rehabilitation and Completion of Roads in Moyamba, Pujehun,																
13	Mattru Jong and Bonthie Township	Nationwide	USD	Ongoing	First Tricon SL Ltd	30.9.2018	31.12.2023	1.12.2025	13,953	25,460	39,414	33,189	6,224	1,41,233	18,000	18,456	23,404

ANNEX 5f: COMPREHENSIVE ROADS BUDGET FOR GOVERNMENT WHOLLY - FUNDED SLRA INVESTMENT PROJECTS

NLe thousand/USD thousand

No.	Project Name	Project Location	Project Currency	Project Status (New or Ongoing)	Contractor Name(s)	Project Start Date	Initial Project Completion Date	Revised Project Completion Date	Initial Project cost in Original Currency	Adjustments in Project Cost (As of June 30, 2024) in Original Currency	Total Project Costs Adjustments (As of June 30, 2024) in Original Currency	Cumulative Payments to Date (As of June 30, 2024) in Original Currency	Outstanding Project Bal. (As of June 30, 2024) in Original Currency (1)	Outstanding Project Bal. (As of June 30, 2024) in NLe thousand	2025 Budget	2026 Indicative	2027 Indicative
14	Completion of Makeni Township Roads	Makeni	USD	Ongoing	Webuild	30.11.2020	31.12.2021	31.12.2025	5,974	2,235	8,209	3,631	4,578	103,876	10,000	10,253	13,002
15	Rehabilitation of Tihun Township Roads	Bonthe City	USD	New	TBD	25.1.2025	25.1.2026	25.1.2026	185,465	0	185,465	0	185,465	4,208,210	10,000	10,253	13,002
TOTAL									504,511	574,161	1,078,672	152,494	926,178	21,014,975	255,159	287,908	384,895
16	Major and Minor Regraveling Works on Selected Trunk Roads (40 Lots)	Nationwide NLe	NLe	Ongoing	CRSG	12.10.2015	15.10.2017	28.12.2024	319,203	0	319,203	176,979	142,224	142,224	7,700	7,895	10,012
17	Spot Improvement within Bumpch Tabeh Chiefdom (Mojiba - Kagahun 37km)	South	NLe	New	TBD	15.01.2025	15.07.2025	15.07.2025	9,800	0	9,800	0	9,800	9,800	5,000	4,800	0
18	Regraveling of Kenema - Joruwide - Gegwema - Zimmi & Malema Jct - Solima Road (113km)	Nation-wide	NLe	New	TBD	20.1.2025	25.6.2025	25.6.2025	24,000	0	24,000	0	24,000	24,000	5,000	5,127	6,501
19	Regraveling of Moyamba - Sembehun - Mokabanda - Shenge (84km)	Nation-wide	NLe	New	TBD	20.1.2025	25.6.2025	25.6.2025	23,600	0	23,600	0	23,600	23,600	4,500	4,614	5,851
20	Regraveling of Madina - Kunkuna - Konta - Guinea Border Roads	North	NLe	New	TBD	01.03.2025	20.12.2025	20.12.2025	9,000	0	9,000	0	9,000	9,000	4,800	4,200	0

ANNEX 5f: COMPREHENSIVE ROADS BUDGET FOR GOVERNMENT WHOLLY - FUNDED SLRA INVESTMENT PROJECTS

NLe thousand/USD thousand

No.	Project Name	Project Location	Project Currency	Project Status (New or Ongoing)	Contractor Name(s)	Project Start Date	Initial Project Completion Date	Revised Project Completion Date	Initial Project cost in Original Currency	Adjustments in Project Cost (As of June 30, 2024) in Original Currency	Total Project Costs (As of June 30, 2024) in Original Currency	Cumulative Payments to Date (As of June 30, 2024) in Original Currency (1)	Outstanding Project Bal. (As of June 30, 2024) in Original Currency (1)	Outstanding Project Bal. (As of June 30, 2024) in NLe thousand	2025 Budget	2026 Indicative	2027 Indicative
21	Regravelling of Sumbuya Junction-Brimaya-Kukuna Road	North	NLe	New	TBD	15.02.2025	20.12.2025	20.12.2025	8,500	0	8,500	0	8,500	8,500	8,000	500	0
22	Regravelling of Mobai Junction-Baiwala - Bomaru Road	East	NLe	New	TBD	15.02.2025	20.12.2025	20.12.2025	9,500	0	9,500	0	9,500	9,500	9,500	0	0
23	Reconstruction of Yifin Bridge	North East	NLe	Ongoing	SECON (SL) Ltd	15.10.2019	15.10.2020	15.3.2025	9,995	1,277	11,272	10,314	957	957	957	0	0
24	Rehabilitation of City and Provincial Township Roads Phase II Bo Lot I	Bo	NLe	Ongoing	Webuild	1.10.2020	1.10.2022	1.12.2025	223,488	66,408	289,896	90,880	199,016	199,016	15,000	15,380	19,503
25	Rehabilitation of City and Provincial Township Roads Phase II Kenema Lot	Kenema	NLe	Ongoing	Pavi Fort AI Associates	1.10.2020	1.10.2022	1.12.2025	193,937	178,158	372,095	189,244	182,852	182,852	15,500	15,8932	20,154
26	Reconstruction of Walihun Bridge and Culvert	Kenema	NLe	Ongoing	Weibuild	1.10.2023	1.10.2024	1.5.2025	4,600	0	4,600	0	4,600	4,600	4,600	0	0
27	Regravelling of Mano Junction-Tongo-Kangama-Bumpeh Road	East	NLe	New	TBD	20.1.2025	25.6.2025	25.6.2025	25,500	0	25,500	0	25,500	25,500	10,000	10,253	5,247
TOTAL																	
TOTAL SLRA BUDGET																	
FOR THE WHOLLY-FUNDED PROJECTS																	
										861,122	245,844	467,417	639,549	639,549	90,557	68,662	7,267
										21,654,524	345,716	356,570	452,163				

GOVERNMENT OF SIERRA LEONE

ANNEX 6-PAYROLL BUDGET BY CATEGORY FOR FY 2024 - 2027

In thousands Leones

No	Category	FY2024 Estimate		FY2025 Budget		FY2026 Indicative		FY2027 Indicative	
		Workforce	Amount	Workforce	Amount	Workforce	Amount	Workforce	Amount
1	Ministries, Departments and Agencies (MDAs) - Civil Service	5,310	451,184	6,319	635,139	6,819	717,705	7,319	814,729
2	Health Workers	16,517	831,878	19,566	953,711	17,098	1,077,691	17,733	1,223,380
	Technical Health Work	15,051	797,393	18,100	919,226	20,100	1,038,723	22,100	1,179,144
	Non-Technical Health Workers	1,466	34,485	1,466	34,485	1,074	38,968	1,274	44,236
3	Subvented Agencies	5,906	1,073,340	6,005	1,173,372	6,305	1,325,907	6,555	1,505,152
	Computerised	5,117	860,472	5,117	943,805	6,197	1,066,497	6,397	1,210,673
	Manual	789	212,868	888	229,567	108	259,410	158	294,479
4	Teachers	39,700	1,118,146	41,700	1,304,926	43,700	1,474,564	45,700	1,673,905
5	Consultants	859	228,782	909	246,754	850	278,832	860	316,526
6	Tertiary Institutions	3,256	352,822	3,756	450,470	4,256	509,030	4,067	577,844
	Universities	2,013	261,475	2,313	325,743	2,613	368,088	2,913	417,849
	Colleges	1,004	74,582	1,104	96,023	1,204	108,506	1,304	123,174
	Technical and Vocational Training	239	16,765	339	28,704	439	32,436	539	36,821
7	Security	24,204	891,077	27,566	1,136,733	29,779	1,284,505	31,999	1,458,153
	o/w Military	7,013	276,204	8,113	348,096	8,613	393,348	9,113	446,523
	Police	14,698	472,701	15,698	578,390	16,698	653,579	17,698	741,934
	Fire Force	406	15,167	606	20,538	806	23,208	1,006	26,345
	Correctional Services	1,845	64,206	2,845	99,060	3,345	111,937	3,845	127,070
	Other Security Agency (CISU & ONS)	242	62,799	304	90,649	317	102,433	337	116,281
8	Political Class	220	228,366	220	264,647	220	299,051	220	339,478
9	Judiciary	360	126,595	478	162,191	500	183,275	550	208,052
10	Foreign Missions End of Service Benefits and Gratuity, Retirement & Death 599	-	686,423	645	858,433	655	970,027	655	1,101,162
11	Benefit	-	317,763	-	343,111	-	387,714	-	440,128
	Gratuity	-	200,381	-	201,660	-	227,875	-	258,681
	Pensions	-	95,763	-	119,704	-	135,265	-	153,552
	Death Benefits	-	20,038	-	20,166	-	22,787	-	25,868
	Contract Gratuity	-	1,581	-	1,581	-	1,786	-	2,028
12	Local Governance (PCs, CFs):	2,039	62,739	2,094	82,849	2,094	93,619	2,094	106,275
	Computerised (Local Councils Core Staff)	867	33,538	922	53,648	922	60,622	922	68,817
	Manual (Paramount Chiefs & Chieftom Functionaries)	1,172	29,201	1,172	29,201	1,172	32,997	1,172	37,457
13	Unallocated Payroll Budget	-	139,583	-	14,347	-	16,212	-	18,404
	Unallocated Payroll Budget	6,508,700	109,258	7,626,683	112,276	8,618,132	117,752	9,783,188	18,404
	Unallocated Payroll Budget	-	139,583	-	14,347	-	16,212	-	18,404
Total Wage Bill		98,970	6,508,700	109,258	7,626,683	112,276	8,618,132	117,752	9,783,188

GOVERNMENT OF SIERRA LEONE

ANNEX 6a - FOREIGN MISSIONS PAYROLL SUMMARY, FY2024 - 2025

In thousands Leones

	Workforce	FY2024 Gross Salary (Forex) Estimate	FY2024 Leone Equivalent Estimate	FY2025 Gross Salary (Forex) Budget	FY2025 Leones Equivalent Budget
Embassy, Dubai	18	\$1,027,072	25,733,000	\$1,078,426	28,200,000
High Commission, Abuja	40	\$1,020,595	23,309,000	\$1,071,625	28,022,000
Embassy, Addis Ababa	27	\$958,943	21,894,000	\$1,006,890	26,329,000
High Commission, Banjul	20	\$727,227	16,693,000	\$763,588	19,967,000
Embassy, Berlin	23	\$1,085,320	26,873,000	\$1,139,586	32,779,000
Embassy, Brussels	26	\$1,372,541	34,265,000	\$1,441,168	41,454,000
Embassy, Cairo	18	\$725,492	16,549,000	\$761,767	19,919,000
Embassy, Beijing	19	\$965,291	24,311,000	\$1,013,556	26,503,000
Embassy, Conakry	27	\$1,015,076	23,020,000	\$1,065,830	27,870,000
Embassy, Geneva	14	\$1,232,344	27,979,000	\$1,293,961	33,836,000
High Commission, Acera	25	\$801,109	18,280,000	\$841,164	21,996,000
Embassy, Tehran	16	\$670,761	15,278,000	\$704,299	18,417,000
High Commission, Nairobi	28	\$1,256,939	28,588,000	\$1,319,786	34,511,000
Embassy, Kuwait	22	\$1,006,105	22,956,000	\$1,056,410	27,624,000
High Commission, London	32	\$1,092,333	34,942,000	\$1,146,950	39,348,000
Embassy, Monrovia	31	\$1,096,249	24,581,000	\$1,151,061	30,099,000
Embassy, Rabat	32	\$1,621,683	37,336,000	\$1,702,767	44,526,000
Embassy, Moscow	15	\$951,241	21,874,000	\$998,803	26,118,000
UN Delegation, New York	36	\$3,048,823	69,367,000	\$3,201,264	83,710,000
Embassy, Riyadh	36	\$1,577,665	36,010,000	\$1,656,548	43,317,000
Embassy, Dakar	18	\$607,548	15,254,000	\$637,925	16,681,000
Embassy, Seoul	16	\$925,693	21,026,000	\$971,978	25,416,000
Embassy, Ankara	24	\$1,665,592	38,085,000	\$1,748,872	45,731,000
Embassy Washington, DC	37	\$2,727,018	62,221,000	\$2,863,368	74,874,000
UNESCO Delegation, Paris	15	-	0	\$525,000	13,728,000
Embassy, Doha	15	-	0	\$525,000	13,728,000
Embassy, Algiers	15	-	0	\$525,000	13,728,000
Grand Total	645	29,178,660	686,424,000	32,212,592	858,431,000

GOVERNMENT OF SIERRA LEONE

**ANNEX 7 - PRIMARY BUDGET SUMMARY BY MDA, FY2025 APPROPRIATION
In thousands Leones**

MDA Code	Details	Payroll	Other Charges	Domestic Capital	Total
101	Charged Emoluments	265,826	-	-	265,826
105	Ministry of Public Administration and Political Affairs	5,448	11,340	-	16,788
	Office of the Permanent Secretary	3,416	6,271	-	9,687
	African Peer Review Mechanism	2,032	5,069	-	7,101
106	Office of the Chief Minister	14,246	27,500	-	41,746
107	Ministry of Local Government & Community Affairs	60,590	30,808	4,000	95,398
	Office of the Permanent Secretary	20,194	4,514	1,500	26,208
	Chiefdom Functionaries	29,201	-	-	29,201
	Social Capital Approaches Development in Sierra Leone (SCARDSIL)	-	4,084	2,500	6,584
	Decentralization Secretariat	11,195	4,763	-	15,958
	Provincial and Districts Administration	-	17,447	-	17,447
108	Sierra Leone Small Arms Commission	9,089	3,563	-	12,652
109	Independent Commission for Peace and National Cohesion	13,336	6,961	-	20,297
110	Office of the President	241,411	144,207	8,834	394,452
	Office of the Secretary to the President	98,074	79,436	-	177,510
	Office of the Chief of Staff	-	4,328	-	4,328
	National Assets Commission	12,554	2,008	-	14,562
	Public Sector Reform Unit	13,383	3,992	-	17,375
	Anti Corruption Commission	61,362	13,608	-	74,970
	Office of the Ombudsman	8,068	3,527	-	11,595
	Independent Media Commission	5,900	2,581	-	8,481
	Political Parties Registration Commission	12,462	6,144	-	18,606
	Law Reform Commission	6,982	2,300	-	9,282
	Sierra Leone Insurance Commission	3,626	2,785	7,000	13,411
	Local Government Service Commission	1,000	2,474	-	3,474
	National Monitoring and Evaluation Agency	18,000	5,069	1,834	24,903
	Presidential Initiative for Climate Change, Renewable Energy and Food Sec.	-	15,956	-	15,956
112	Office of the Vice President	21,540	31,270	-	52,810
	Office of the Secretary to the Vice President	16,429	24,375	-	40,804
	National Early Warning and Responses Mechanism Center	5,111	6,895	-	12,006

GOVERNMENT OF SIERRA LEONE

**ANNEX 7 - PRIMARY BUDGET SUMMARY BY MDA, FY2025 APPROPRIATION
In thousands Leones**

MDA Code	Details	Payroll	Other Charges	Domestic Capital	Total
116	Parliamentary Service Commission	66,555	83,823	-	150,378
117	Cabinet Secretariat	11,235	6,400	-	17,635
118	The Judiciary	135,912	30,000	-	165,912
121	Audit Service Sierra Leone	73,088	16,145	10,000	99,233
122	Human Resource Management Office	29,085	5,092	-	34,177
123	Public Service Commission	9,335	4,211	5,000	18,546
124	Law Officers' Department	48,668	38,333	2,500	89,501
	Office of the Solicitor General	28,417	17,880	-	46,297
	Administrator and Registrar General	6,906	3,263	2,500	12,669
	Sierra Leone Law School	2,257	1,558	-	3,815
	Legal Aid Board	7,251	8,200	-	15,451
	Justice Sector Coordinating Office	3,837	7,432	-	11,269
125	Local Courts	4,713	979	-	5,692
126	Independent Police Complaints Board	2,552	1,584	-	4,136
127	Ministry of Planning and Economic Development	33,543	15,777	38,500	87,820
	The Development Secretary	27,555	12,382	38,500	78,437
	National Authorizing Office	5,988	3,395	-	9,383
128	Ministry of Foreign Affairs & International Co-operation	877,042	235,320	27,000	1,139,362
	Office of the Permanent Secretary	18,611	83,986	27,000	129,597
	Foreign Missions	858,431	151,334	-	1,009,765
	High Commission London	39,348	6,675	-	46,023
	UN Delegation, New York	83,710	11,917	-	95,627
	High Commission, Abuja	28,022	5,718	-	33,740
	Embassy, Montrovia	30,099	5,257	-	35,356
	Embassy, Conakry	27,870	5,048	-	32,918
	Embassy, Washington, DC	74,874	6,057	-	80,931
	Embassy, Moscow	26,118	5,578	-	31,696
	Embassy, Addis Ababa	26,329	5,918	-	32,247
	Embassy, Beijing	26,503	5,778	-	32,281
	High Commission, Banjul	19,967	4,748	-	24,715
	Embassy, Brussels	41,454	5,518	-	46,972

GOVERNMENT OF SIERRA LEONE

**ANNEX 7 - PRIMARY BUDGET SUMMARY BY MDA, FY2025 APPROPRIATION
In thousands Leones**

MDA Code	Details	Payroll	Other Charges	Domestic Capital	Total
	Embassy, Riyadh	43,317	5,778	-	49,095
	Embassy, Berlin	32,779	5,841	-	38,620
	Embassy, Tehran	18,417	5,502	-	23,919
	High Commission, Accra	21,996	5,657	-	27,653
	Embassy, Cairo	19,919	5,778	-	25,697
	Embassy, Dakar	16,681	5,363	-	22,044
	Embassy, Dubai	28,200	5,369	-	33,569
	Embassy, Nairobi	34,511	5,378	-	39,889
	Sierra Leone Mission, Geneva	33,836	5,557	-	39,393
	Embassy, Kuwait	27,624	5,878	-	33,502
	Embassy, Seoul	25,416	5,263	-	30,679
	Embassy, Rabat	44,526	4,664	-	49,190
	Embassy, Ankara	45,731	5,791	-	51,522
	Sierra Leone Mission, Islamic Military Counter Terrorism, Saudi Arabia	-	3,158	-	3,158
	UNESCO Delegation, Paris	13,728	2,144	-	15,872
	Embassy, Doha	13,728	3,000	-	16,728
	Embassy, Algiers	13,728	3,000	-	16,728
129	Ministry of Finance	213,211	137,301	30,000	380,512
	Office of the Financial Secretary	169,981	72,071	30,000	272,052
	Subscriptions to International Organisations	-	55,611	-	55,611
	Financial Intelligence Agency	24,088	5,658	-	29,746
	Independent Procurement Review Panel	3,579	2,263	-	5,842
	Wages and Compensation Commission	15,563	1,697	-	17,261
130	National Revenue Authority	-	425,647	-	425,647
131	Revenue Appellate Board	4,501	1,632	-	6,133
132	Accountant General's Department	51,835	29,849	-	81,684
133	Ministry of Information and Civic Education	41,936	11,808	10,000	63,744
	Office of the Permanent Secretary	30,262	6,436	-	36,698
	Dedicated National Information System	6,457	-	-	6,457
	National Council for Civic Education and Development	5,217	3,029	-	8,246
134	National Electoral Commission	45,483	97,000	3,500	145,983

GOVERNMENT OF SIERRA LEONE

**ANNEX 7 - PRIMARY BUDGET SUMMARY BY MDA, FY2025 APPROPRIATION
In thousands of Leones**

MDA Code	Details	Payroll	Other Charges	Domestic Capital	Total
135	Ministry of Communication, Technology and Innovation	17,098	8,961	10,500	36,559
	Office of the Permanent Secretary (Administrative Cost)	12,540	4,500	10,500	27,540
	Directorate of Science, Technology and Innovation	4,558	3,961	-	8,519
	Felie Tech City	-	500	-	500
137	National Commission for Democracy	6,287	3,848	-	10,135
138	Statistics - Sierra Leone	28,550	7,921	150,000	186,471
139	National Commission for Privatisation	9,007	2,603	-	11,610
140	Mass Media Services	14,668	4,927	-	19,595
141	Government Printing Department	3,198	4,074	5,000	12,272
142	National Public Procurement Authority	29,293	8,063	-	37,356
143	Justice and Legal Service Commission	-	1,066	-	1,066
144	National Commission for Human Rights	49,634	4,995	-	54,629
145	Rights to Access Information Commission	4,598	4,029	-	8,627
146	Ministry of Western Region	3,919	2,963	-	6,882
201	Ministry of Defence	358,797	340,435	32,900	732,132
203	National Civil Registration Authority	55,979	15,085	20,000	91,064
205	Ministry of Internal Affairs	6,447	4,461	-	10,908
206	Sierra Leone Police	578,390	300,807	15,000	894,197
207	Sierra Leone Correctional Services	99,060	148,484	16,960	264,504
208	National Fire Authority	21,010	12,808	-	33,818
209	Central Intelligence and Security Agency	42,617	15,811	9,169	67,597
210	Office of National Security	48,091	14,475	-	62,566

GOVERNMENT OF SIERRA LEONE

**ANNEX 7 - PRIMARY BUDGET SUMMARY BY MDA, FY2025 APPROPRIATION
In thousands Leone**

MDA Code	Details	Payroll	Other Charges	Domestic Capital	Total
211	Immigration Department	15,835	4,940	-	20,775
212	National Drugs Law Enforcement Agency	5,049	2,075	-	7,124
213	National Disaster Management Agency	29,975	11,423	-	41,398
214	National Cybersecurity Coordination Center	6,479	3,632	-	10,111
215	Office of the Chief Medical Examiner	4,500	679	-	5,179
300	Ministry of Technical and Higher Education	464,407	191,016	35,300	690,723
	Office of the Permanent Secretary	5,896	47,237	35,300	88,433
	Tertiary Education Commission	6,856	6,790	-	13,646
	Tertiary Institutions	450,470	136,989	-	587,459
	Sierra Leone Achieves	1,185	-	-	1,185
301	Ministry of Basic and Senior Secondary Education	1,380,097	1,105,971	3,600	2,489,668
	Office of the Permanent Secretary	62,452	1,105,971	3,600	1,172,023
	Teachers	1,304,926	-	-	1,304,926
	Sierra Leone Library Board	12,719	-	-	12,719
302	Ministry of Sports	11,545	5,800	-	17,345
303	Ministry of Tourism and Cultural Affairs	1,914	11,196	9,000	22,110
304	Ministry of Health and Sanitation	1,011,634	131,693	110,710	1,254,037
	Office of the Permanent Secretary	57,923	131,693	110,710	300,326
	Health Workers	953,711	-	-	953,711
305	Ministry of Social Welfare	36,402	23,040	2,500	61,942
	Office of the Permanent Secretary	23,878	17,871	2,500	44,249
	National Commission for Persons with Disability	2,663	3,169	-	5,832
	National Task Force On Human Trafficking Secretariat	9,861	2,000	-	11,861
306	Ministry of Lands, Housing and Country Planning	14,656	7,300	-	21,956
307	National Medical Supplies Agency	8,414	64,356	-	72,770
308	National Commission for Social Action	23,991	8,641	55,049	87,680

GOVERNMENT OF SIERRA LEONE**ANNEX 7 - PRIMARY BUDGET SUMMARY BY MDA, FY2025 APPROPRIATION
In thousands Leones**

MDA Code	Details	Payroll	Other Charges	Domestic Capital	Total
309	Sierra Leone Dental and Medical Board	-	975	-	975
310	Ministry of Youth Affairs Office of the Permanent Secretary National Youth Commission	12,579 2,804 9,775	10,633 4,177 6,456	11,600 8,600 3,000	34,812 15,581 19,230
311	Health Service Commission	11,042	6,527	-	17,569
312	Teaching Service Commission	14,710	4,961	-	19,671
313	National Youth Service	11,655	3,395	8,000	23,050
314	National HIV and AIDS Commission	3,600	2,829	-	6,429
315	Teaching Hospital Complex Administration	3,178	2,603	-	5,781
316	Civil Service Training College	-	1,905	-	1,905
317	Sierra Leone Council for Post Graduate College of Health Specialist	1,250	3,282	-	4,532
318	Ministry of Environment and Climate Change	6,878	9,696	5,700	22,274
319	Ministry of Gender and Children's Affairs	10,126	6,861	1,000	17,987
320	National Sports Authority	6,202	71,715	-	77,917
321	Student Loan Scheme Secretariat	5,681	10,337	-	16,018
322	National Land Commission of Sierra Leone	22,943	4,527	-	27,470
323	National Public Health Agency	24,057	9,000	-	33,057
341	Pensions, Gratuities and Other Retirement Benefits	343,111	-	-	343,111
342	Government's Contributions to Social Security	-	-	-	-
345	Pharmacy Board Services	7,828	6,658	-	14,486
346	Allied Health Professions Council	-	500	-	500

GOVERNMENT OF SIERRA LEONE

ANNEX 7 - PRIMARY BUDGET SUMMARY BY MDA, FY2025 APPROPRIATION

In thousands Leones

MDA Code	Details	Payroll	Other Charges	Domestic Capital	Total
401	Ministry of Agriculture, Forestry and Food Security Office of the Permanent Secretary Seed Multiplication Programme Sierra Leone Women Farmers Forum	52,064 46,787 4,675 602	95,335 91,169 4,166 -	720,234 720,234 - -	867,633 858,190 8,841 602
402	Ministry of Fisheries and Marine Resources	10,262	23,756	27,000	61,018
403	Ministry of Mines and Mineral Resources Office of the Permanent Secretary National Minerals Agency	42,895 5,545 37,350	10,688 6,473 4,216	300 300 -	53,883 12,318 41,566
404	Ministry of Transport and Aviation Office of the Permanent Secretary Sierra Leone Aircraft Accident and Incident Investigation Bureau	10,367 7,040 3,327	60,586 57,348 3,238	24,600 24,600 -	95,553 88,988 6,565
405	Ministry of Tourism and Cultural Affairs (Tourism Division) National Tourist Board Monuments and Relics Commission National and Railway Museums	20,530 18,744 1,786 -	11,430 6,111 3,395 1,924	5,300 4,300 1,000 -	37,260 29,155 6,181 1,924
406	Ministry of Energy	9,768	880,966	162,791	1,053,525
407	Ministry of Labour and Social Security	12,432	15,026	4,000	31,458
408	Ministry of Works and Public Assets	13,856	37,914	463,153	514,923
409	Ministry of Trade and Industry Office of the Permanent Secretary Sierra Leone Standards Bureau Sierra Leone Produce Marketing Company Department of Co-operatives Sierra Leone Produce Monitoring Board Consumer Protection Commission	42,788 13,857 16,042 6,282 - - 6,607	23,341 9,959 3,866 1,132 2,058 3,421 2,905	- - - - - - -	66,129 23,816 19,908 7,414 2,058 3,421 9,512
410	National Protected Area Authority Office of the Executive Director, NPAA Conservative Trust Fund Agency	25,570 21,381 4,189	5,500 3,576 1,924	- - -	31,070 24,957 6,113

GOVERNMENT OF SIERRA LEONE**ANNEX 7 - PRIMARY BUDGET SUMMARY BY MDA, FY2025 APPROPRIATION****In thousands Leones**

MDA Code	Details	Payroll	Other Charges	Domestic Capital	Total
411	Road Maintenance Fund Administration	35,604	249,087	-	284,691
412	National Telecommunications Commission	-	322,951	-	322,951
413	Sierra Leone Electricity and Water Regulatory Commission	5,966	1,358	-	7,324
414	Ministry of Water Resources and Sanitation	26,863	19,464	105,300	151,627
	Office of the Permanent Secretary	1,800	3,282	1,800	6,882
	Sierra Leone Water Company - SALWACO	17,038	11,882	92,500	121,420
	Guma Valley Water Company (GVWC)	-	-	9,500	9,500
	Water Resources Management Agency	8,025	4,300	1,500	13,825
415	Sierra Leone Maritime Administration	-	106,898	-	106,898
416	Civil Aviation Authority	-	107,148	-	107,148
417	Nuclear Safety and Radiation Protection Authority	7,038	7,092	-	14,130
418	Sierra Leone Agricultural Research Institute	17,047	10,032	-	27,079
419	Local Content Agency	5,053	3,621	-	8,674
420	Sierra Leone Environmental Protection Agency	-	100,786	-	100,786
421	Small and Medium Enterprises Development Agency	11,256	4,150	-	15,406
422	Sierra Leone Meteorological Agency	7,073	5,963	-	13,036
423	Sierra Leone Petroleum Regulation Agency	-	70,265	-	70,265
424	Sierra Leone Petroleum Directorate	-	38,013	-	38,013
425	Sierra Leone Road Safety Authority	-	107,564	-	107,564
426	Sierra Leone Seed Certification Agency	9,681	3,480	-	13,161
427	National Fertilizer Regulatory Agency	5,265	3,367	-	8,632

GOVERNMENT OF SIERRA LEONE

ANNEX 7 - PRIMARY BUDGET SUMMARY BY MDA, FY2025 APPROPRIATION

In thousands Leones

MDA Code	Details	Payroll	Other Charges	Domestic Capital	Total
428	National Investment Board	30,749	18,230	-	48,979
	General Administration	19,945	8,611	-	28,556
	Sierra Leone Investment and Export Promotion Agency	5,290	4,885	-	10,175
	Corporate Affairs Commission	5,514	1,697	-	7,211
	Public Private Partnership Unit	-	3,037	-	3,037
429	Sierra Leone Mines and Minerals Development Management Corp. (SLMMDMC)	-	50,000	-	50,000
430	Cargo Tracking Fees Transfers to SLPA	-	255,699	-	255,699
509	Change in Domestic Suppliers Arrears	-	259,584	-	259,584
601	Public Debt Charges - Domestic	-	7,105,847	-	7,105,847
602	Public Debt Charges - External	-	2,212,114	-	2,212,114
610	Contingency Expenditure	-	15,000	-	15,000
611	Special Warrants of the President	-	10,000	-	10,000
612	Unallocated Head of Expenditure	14,347	10,000	1,258,786	1,283,133
701	Transfers to Local Councils	53,648	344,104	40,000	437,752
NATIONAL TOTAL		7,626,683	16,636,889	3,452,785	27,716,357

GOVERNMENT OF SIERRA LEONE

ANNEX 8: ALLOCATION TO EDUCATION, FY2025 - 2027

In thousands of Leones

Particulars	FY2025 Budget	FY2026 Indicative	FY2027 Indicative
Wages and Salaries	4,827,080	5,589,585	6,682,056
Wages and Salaries	7,626,683	8,618,132	9,783,188
Non-Salary, Non-Interest, Recurrent Expenditures	7,024,344	8,073,210	9,555,883
Domestic Capital	2,194,000	2,249,607	2,852,701
Total Government Discretionary and Non-Discretionary (Primary) Budget	16,845,026	18,940,949	22,191,773
Education Sector Programmes			
Salaries for Ministry of Basic Education and Teachers	1,380,097	1,559,510	1,777,841
Salaries for Teaching Service Commission Staffs	14,710	16,622	18,949
Salaries for MTHE and Tertiary Education Institutions	464,407	524,780	598,249
Salaries for Sierra Leone Law School	2,257	2,550	2,907
Salaries for Teaching Hospital Complex	3,178	3,591	4,094
Salaries for Student's Loan Scheme Secretariat	5,681	6,420	7,318
Recurrent Expenditure for Basic Education	1,105,971	1,340,462	1,638,931
Recurrent Expenditure for Technical and Higher Education	191,016	212,876	246,949
Recurrent Expenditure for Sierra Leone Law School	1,558	1,888	2,309
Recurrent Expenditure for Civil Service Training College	1,905	2,309	2,823
Grants for Devolved Education Services to Local Councils	161,361	173,618	196,579
Recurrent Expenditure for Teaching Service Commission	4,961	6,013	7,351
Recurrent Expenditure for Teaching Hospitals Complex	2,603	3,155	3,857
Student's Loan Scheme Secretariat	10,337	12,528	15,318
Domestic Capital budget allocation to Education	38,900	39,886	50,579
Total Allocations to Education Sector	3,388,941	3,906,207	4,574,055
% Government Budgetary Allocations to the Education Sector	20%	21%	21%

GOVERNMENT OF SIERRA LEONE

ANNEX 8a: ALLOCATION TO HEALTH, FY2025 - 2027

In thousands of Leones

Particulars Indicative	FY2025	FY2026 Budget	FY2027 Indicative
Wages and Salaries	7,626,683	8,618,132	9,783,188
Non-Salary, Non-Interest, Recurrent Expenditures	7,024,344	8,073,210	9,555,883
Domestic Capital	2,194,000	2,249,607	2,852,701
Total Government Discretionary and Non-Discretionary (Primary) Budget	16,845,026	18,940,949	22,191,773
Health Sector Programmes			
Salaries for Ministry of Health (Health Workers)	1,011,634	1,143,146	1,303,187
Salaries for National Medical Supplies Agency	8,414	9,508	10,839
Salaries for Post Graduate College of Health Specialists	1,250	1,413	1,610
Salaries for Health Service Commission	11,042	12,477	14,224
Salaries for National HIV & AIDS Commission	3,600	4,068	4,638
Salaries for Pharmacy Board Services	7,828	8,846	10,084
Salaries for National Public Health Agency	24,057	27,185	30,990
Grants for Devolved Health Services to Local Councils	61,765	66,457	75,246
Recurrent Expenditure for Health	131,693	159,615	195,155
Domestic Capital budget allocation to Health Sector	110,710	113,516	173,224
Recurrent Expenditure for Pharmacy Board Services	6,658	8,070	9,867
Recurrent Expenditure for National Medical Supplies Agency	64,356	78,001	95,368
Recurrent Expenditure for Health Service Commission	6,527	7,910	9,672
Recurrent Expenditure for National HIV & AIDS Commission	2,829	3,429	4,192
Recurrent Expenditure for Post Graduate College of Health Specialists	3,282	3,978	4,863
Recurrent Expenditure for Dental and Medical Board	975	1,181	1,444
Recurrent Expenditure for National Public Health Agency	9,000	10,908	13,337
Recurrent Expenditure for Allied Health Professions Council	500	606	741
Total Allocations to Health Sector	1,466,120	1,660,313	1,958,681
% Government Budgetary Allocations to the Health Sector	9%	9%	9%

GOVERNMENT OF SIERRA LEONE

ANNEX 8b : ALLOCATION TO HEALTH, FY2025 - 2027

In thousands of Leones

Particulars	FY2025 Budget	FY2026 Indicative	FY2027 Indicative
Wages and Salaries	7,626,683	8,618,132	9,783,188
Non-Salary, Non-Interest, Recurrent Expenditures	7,024,344	8,073,210	9,555,883
Domestic Capital	2,194,000	2,249,607	2,852,701
Total Government Discretionary and Non-Discretionary (Primary) Budget	16,845,026	18,940,949	22,191,773
Agriculture Sector Programmes			
Salaries for Agriculture Workers	52,064	61,956	70,630
Salaries for Fisheries and Marine Workers	10,262	12,212	13,921
Salaries for National Protected Area Authority	25,570	30,428	34,688
Salaries for Sierra Leone Agricultural Research Institute	17,047	20,286	23,126
Salaries for Sierra Leone Seed Certification Agency	9,681	10,940	12,471
Salaries for National Fertilizer Regulatory Agency	5,265	5,949	6,782
Recurrent Expenditure for National Protected Area Authority	5,500	6,666	8,150
Recurrent Expenditure for Sierra Leone Agricultural Research Institute	10,032	12,159	14,866
Recurrent Expenditure for Sierra Leone Environment Protection Agency	100,786	108,442	122,783
Recurrent Expenditure for Agriculture Ministry	95,335	115,548	141,276
Recurrent Expenditure for Fisheries and Marine Resources	23,756	28,793	35,204
Sierra Leone Seed Certification Agency	3,480	4,218	5,158
National Fertilizer Regulatory Agency	3,367	4,081	4,989
Domestic Capital Budget Allocation to Feed Salone	747,234	766,172	971,574
Youth in Agribusiness & Youth In Fisheries	5,000	5,127	6,501
Other Domestic Capital Allocation to Support Feed Salone	135,800	369,053	412,203
Grants for Devolved Agriculture and Fishing Services to Local Councils	52,042	55,995	63,400
Total Allocations to Agriculture Sector	1,302,221	1,618,025	1,947,725
% Government Budgetary Allocations to the Agriculture Sector	8%	9%	9%

GOVERNMENT OF SIERRA LEONE
ANNEX 9: FINANCIAL PERFORMANCE OF STATE-OWNED ENTERPRISES, FY2023 - 2027
 In thousands of Leones

State-owned Enterprise	2023 Actual	2024 Estimate	2025 Budget	2026 Indicative	2027 Indicative	Comments
1. Electricity Distribution and Supply Authority (EDSA)						
Own Cash Receipts	2,010,684	2,211,752	2,432,928	2,676,221	2,943,843	Experiencing liquidity challenges in the short term, but has potential to break even in the medium term
Central Government Transfer (Receipt)	729,623	973,063	875,000	500,000	500,000	
Proceeds from Borrowing and Grants	120,500	264,000	240,000	120,000	96,000	
Total Cash Receipts	2,860,807	3,448,815	3,547,928	3,296,221	3,539,843	
Cash outflow	(2,492,098)	(3,195,437)	(3,424,283)	(3,317,125)	(3,648,630)	
Net Cashflow (outflow)	368,709	253,378	123,645	(20,905)	(108,787)	
2. Electricity Generation and Transmission Company (EGTC)						
Own Cash Receipts	214,415	287,544	688,936	782,369	919,001	Experiencing liquidity challenges due mainly to non-payment by EDSA
Central Government Transfer (Receipt)	25,000	-	-	-	-	
Total Cash Receipts	239,415	287,544	688,936	782,369	919,001	
Cash outflow	(703,423)	(514,081)	(276,318)	(317,766)	(368,882)	
Net Cashflow (outflow)	(464,008)	(226,537)	412,618	464,603	550,119	
3. Sierra Leone Housing Corporation (SALHOC)						
Own Cash Receipts	5,948	73,904	73,943	84,212	96,206	Potential to generate profit with the requisite investments and receipt from 7th Battalion
Central Government Transfer (Receipt)	-	-	-	-	-	
Total Cash Receipts	5,948	73,904	73,943	84,212	96,206	
Cash outflow	(3,315)	(5,228)	(90,164)	(10,587)	(12,160)	
Net Cashflow (outflow)	2,633	68,676	(16,221)	73,625	84,047	
4. Sierra Leone Ports and Harbours Authority (SLPHA)						
Own Cash Receipts	172,120	217,601	232,324	243,942	256,140	Making Profit
Central Government Transfer (Receipt)	26,078	30,000	30,000	31,500	33,075	
Total Cash Receipts	198,198	247,601	262,324	275,442	289,215	
Cash outflow	(205,189)	(224,649)	(252,904)	(258,929)	(274,131)	
Net Cashflow (outflow)	(6,991)	22,952	9,420	16,513	15,084	
5. Sierra Leone National Shipping Company (SLNSC)						
Own Cash Receipts	14,469	18,061	29,833	31,325	34,458	Experiencing liquidity challenges in the short term, but with potential to be profitable
Central Government Transfer (Receipt)	-	-	-	-	-	
Total Cash Receipts	14,469	18,061	29,833	31,325	34,458	
Cash outflow	(13,703)	(17,244)	(23,269)	(23,007)	(26,269)	
Net Cashflow (outflow)	766	818	6,565	8,318	8,188	

GOVERNMENT OF SIERRA LEONE
ANNEX 9: FINANCIAL PERFORMANCE OF STATE-OWNED ENTERPRISES, FY2023 - 2027
In thousands of Leones

State-owned Enterprise	2023 Actual	2024 Estimate	2025 Budget	2026 Indicative	2027 Indicative	Comments
6. Sierra Leone Commercial Bank (SLCB)						
Own Cash Receipts	717,373	944,955	1,100,756	1,255,899	1,433,368	Showing profitability
Central Government Transfer (Receipt)	-	-	-	-	-	
Total Cash Receipts	717,373	944,955	1,100,756	1,255,899	1,433,368	
Cash outflow	(2,320,314)	(1,134,857)	(1,298,692)	(950,426)	(1,363,512)	
Net Cashflow (outflow)	(1,602,942)	(189,903)	(197,936)	305,473	69,856	
7 Rokol Commercial Bank (RCB)						
Own Cash Receipts	602,615	628,517	791,124	995,537	1,252,480	Showing profitability
Central Government Transfer (Receipt)	-	-	-	-	-	
Total Cash Receipts	602,615	628,517	791,124	995,537	1,252,480	
Cash outflow	(867,327)	(959,547)	(1,040,448)	(1,357,932)	(1,626,603)	
Net Cashflow (outflow)	(264,713)	(331,031)	(249,324)	(362,396)	(374,123)	
LXXXI.8 Sierra Leone Airport Authority (SLAA)						
Own Cash Receipts	39,230	42,135	58,664	62,490	74,141	Concessioned
Central Government Transfer (Receipt)	-	-	-	-	-	
Total Cash Receipts	39,230	42,135	58,664	62,490	74,141	
Cash outflow	(236,853)	(48,105)	(58,144)	(73,531)	(77,401)	
Net Cashflow (outflow)	(197,623)	(5,970)	520	(11,041)	(3,260)	
9 Guma Valley Water Company (GVWC)						
Own Cash Receipts	102,186	107,229	130,924	139,338	154,907	Potential to be profitable in the
Central Government Transfer (Receipt)	2,000	116,326	105,320	109,152	74,556	medium term, experiencing
Total Cash Receipts	104,186	223,555	236,244	248,490	229,463	liquidity challenges in FY2024 as
Cash outflow	(84,013)	(215,381)	(225,590)	(240,983)	(218,926)	expecting huge transfers from
Net Cashflow (outflow)	20,174	8,174	10,654	7,507	10,537	GoSL for CAPEX
10. Sierra Leone Produce Marketing Company (SLPMC)						
Own Cash Receipts	7,260	7,623	8,119	8,647	9,400	Potential to make profit
Central Government Transfer (Receipt)	150	158	168	179	350	
Total Cash Receipts	7,411	7,781	8,287	8,826	9,750	
Cash outflow	(3,681)	(3,680)	(4,116)	(4,383)	(4,445)	
Net Cashflow (outflow)	3,730	4,101	4,171	4,442	5,304	

GOVERNMENT OF SIERRA LEONE
ANNEX 9: FINANCIAL PERFORMANCE OF STATE-OWNED ENTERPRISES, FY2023 - 2027
 In thousands of Leones

State-owned Enterprise	2023 Actual	2024 Estimate	2025 Budget	2026 Indicative	2027 Indicative	Comments
11. National Insurance Company Limited (NIC)						
Own Cash Receipts	33,591	44,755	48,973	53,835	59,218	Potential to make Profit
Central Government Transfer (Receipt)	-	-	-	-	-	
Total Cash Receipts	33,591	44,755	48,973	53,835	59,218	
Cash outflow	(32,312)	(38,995)	(47,893)	(50,146)	(53,652)	
Net Cashflow (outflow)	1,279	5,761	1,080	3,689	5,566	
12. Sierra Leone Postal Services (SALPOST)						
Own Cash Receipts	24,625	25,856	28,442	31,002	33,172	Experiencing liquidity challenges in the short term, but with a potential to be profitable
Central Government Transfer (Receipt)	-	-	-	-	-	
Total Cash Receipts	24,625	25,856	28,442	31,002	33,172	
Cash outflow	(31,181)	(32,336)	(34,504)	(36,529)	(38,305)	
Net Cashflow (outflow)	(6,556)	(6,480)	(6,062)	(5,527)	(5,133)	
13 Sierra Leone Water Company (SALWACO)						
Own Cash Receipts	53,123	56,551	56,242	57,613	63,055	Benefitting from GOSL transfers and potential to be profitable
Central Government Transfer (Receipt)	20,472	26,792	35,520	36,313	37,030	
Total Cash Receipts	73,595	83,343	91,762	93,926	100,085	
Cash outflow	(63,588)	(68,465)	(77,295)	(80,832)	(84,601)	
Net Cashflow (outflow)	10,007	14,878	14,467	13,094	15,485	
14 Sierra Leone Broadcasting Corporation (SLBC)						
Own Cash Receipts	3,253	4,768	6,107	7,976	8,774	Experiencing liquidity challenges due mainly to its quasi-fiscal operations
Central Government Transfer (Receipt)	4,000	2,217	10,660	13,651	15,891	
Total Cash Receipts	7,253	6,985	16,767	21,627	24,665	
Cash outflow	(8,597)	(10,134)	(16,767)	(18,613)	(20,475)	
Net Cashflow (outflow)	(1,345)	(3,149)	0	3,014	4,190	
Summary of the Grand Total						
Own Cash Receipts	4,046,293					
Central Government Transfer (Receipt)	807,324					
Proceeds from Borrowing and Grants	120,500	264,000	240,000	120,000	96,000	
Total Cash Receipts	4,974,116	264,000	240,000	120,000	96,000	
Cash outflow	(7,115,827)	(6,468,138)	(6,870,386)	(6,740,790)	(7,817,990)	
Net Cashflow - Surplus/(Deficit)	(2,141,710)	(6,204,138)	(6,630,386)	(6,620,790)	(7,721,990)	

**GOVERNMENT OF SIERRA LEONE
ANNEX 9a - STATE-OWNED ENTERPRISES LOANS CONTINGENT LIABILITIES AS AT END-SEPTEMBER 2023**

State-Owned Enterprises	Acronym	Creditor	Purpose	Date Contracted	Original Loan Amount	Tenure	Interest Rate	Outstanding Loan Amount As At End-September 2024
Guma Valley Water Company	GVWC	African Development Bank (AfDB) / 1	GVWC, Freetown Wash and Aquatic Environmental Revamping Project (Water & Sanitary Revamping)	2019	UA47,630,000	20-Years	1.5%	UA34,500,000
Sierra Leone Telecommunications Company Ltd.	SIERRATEL	ECOWAS Bank for Investment and Development (EBID)	Modernisation and Expansion of Telecommunications Infrastructure Project Loan Agreement (ADSL NETWORK)	July 2009	\$29,450,000	20-Years	2.8%	\$17,083,506
Sierra Leone Telecommunications Ltd.	SIERRATEL	Exim Bank of China / 1	Sierratel Wireless Local Loop Credit Agreement, CNY (Renminbi) 115,984,112.7, CDMA Company NETWORK)	October 2007	\$20,169,000	20-Years	2.0%	\$3,744,283
Sierra Leone Telecommunications Company Ltd.	SIERRATEL	Government of Sierra Leone network	Expansion of (RASCOM LOAN)	2009	NLe4,350,000	N/A	N/A	NLe4,350,000
Sierra Leone Telecommunications Company Ltd.	SIERRATEL	Sierra Leone Commercial Bank	Overdraft facility	August 2021	NLe2,000,000	N/A	21.0%	NLe2,000,000
Electricity Distribution and Supply Authority	EDSA (Karazeniz Power ship Utility Grid Infrastructure and Electricity Supply)	GT Bank	To support electricity supply (Letter of Credit, equivalent of US\$7,000,000)	October 2022	NLe65,100,000	36 months	0.0%	-
Electricity Distribution and Supply Authority	EDSA	GT Bank	Payment to Karpower under Power Purchase Agreement	July 2021	NLe30,000,000	30 months	18.0%	-

**GOVERNMENT OF SIERRA LEONE
ANNEX 9a - STATE-OWNED ENTERPRISES LOANS CONTINGENT LIABILITIES AS AT END-SEPTEMBER 2023**

State-Owned Enterprises	Acronym	Creditor	Purpose	Date Contracted	Original Loan Amount	Tenure	Interest Rate	Outstanding Loan Amount As At End-September 2024
Electricity Distribution and Supply Authority Agreement	EDSA	United Bank for Africa (UBA)	Payment to Karpower under Power Purchase	August 2021	NLe55,000,000	30 months	20.0%	-
Electricity Distribution and Supply Authority	EDSA	Vista Bank SL Ltd September 2024	Payment to IPPs (paid as US\$2 million)	June 2020	NLe48,000,000	6 months	24.0%	NLe42,881,617
Sierra Leone Road Transport Corporation	SLRTC	Government of Sierra Leone	Soft loan from GoSL (Stimulus Package for COVID-19)	June 2020	NLe5,000,000	36 months	0.0%	NLe5,000,000
Sierra Leone Airport Authority	SLAA	Government of Sierra Leone	Soft loan from GoSL for COVID-19)	June 2020	NLe7,000,000	36 months	0.0%	NLe7,000,000
Sierra Leone Airport Authority	SLAA	Government of Sierra Leone	Soft loan from GoSL (Stimulus Package for COVID-19)	June 2021	NLe2,399,000	36 months	0.0%	NLe2,399,000
Sierra Leone Postal Services	SALPOST	Government of Sierra Leone	Soft loan from GoSL (Stimulus Package for COVID-19)	June 2020	NLe3,000,000	36 months	0.0%	NLe3,000,000
Sierra Leone Postal Services	SALPOST	Government of Sierra Leone	Soft loan from GoSL (Stimulus Package for COVID-19)	June 2020	NLe6,443,000	36 months	0.0%	NLe6,443,000
					NLe228,292,000			NLe73,073,617
					Total	\$49,619,000		\$20,827,789
						UA47,630,000		UA34,500,000

Notes:

/1 These loans were originally contracted by Government of Sierra Leone and on-lend to the respective SoEs and Government is servicing the principal and interest regularly.

Given that the SoEs are yet to commence repayment to Government, the original loan balances remain the same in the books of the SoEs.

GOVERNMENT OF SIERRA LEONE

**ANNEX 9b - APPROVED LOAN, OVERDRAFT AND LETTER OF CREDIT TO MDAs AND SoEs GUARANTEED BY GOVERNMENT OF SIERRA LEONE
2018 - OCTOBER 2023**

Date	MDA/Institution/SoE	MDA	SOE	Bank/ Creditor	Terms NLe	Guarantee NLe	Loan Amount Amount	Over Draft NLe	Letter of Credit Amount (US\$)
20-Jul-18	Energy Venture Ghana	MoE	No	City Bank USA			-	-	2,366,375
22-Aug-18	KARPOWER	MoE	No	GTB			-	-	5,000,000
	Total 2018								7,366,375
24-Jan-19	Angelique International Limited	MoE	No	BSL			-	-	83,000
25-Feb-19	EDSA	MOE	No	GT Bank		65,100,000			562,663
26-Aug-19	Energy Venture Ghana	MoE	No	City Bank USA		65,100,000			645,663
	Total 2019								
20-Feb-20	102 Vehicles Transport First LC	Ministry of Transport and Aviation	No	BSL					1,860,681
20-Jun-20	102 Vehicles Transport Second LC	Ministry of Transport and Aviation	No	BSL					1,675,979
2-Jun-20	Energy Venture Ghana	MoE	No	City Bank USA					333,049
2-Jun-20	First Tricon (SL) Ltd	Ministry of Works	No	SLCB			20,000,000		-
14-Aug-20	National Telecommunication Authority (NatCA)	Ministry of Information and Communications	No	SLCB			50,000,000		-
20-Aug-20	Health Registration and Epidemic Control System-Securiport	Ministry of Health	No	BSL					12,000,000
20-Sep-20	102 Vehicles Transport Third LC	Ministry of Transport and Aviation	No	BSL					1,473,690
13-Dec-20	102 Vehicles Transport Forth LC	Ministry of Transport and Aviation	No	BSL					1,645,614
	Total 2020						70,000,000		18,989,013
3-Nov-22	National Telecommunication Authority (NatCA)	Ministry of Information and Communications	Yes	SLCB			27,000,000		
7-Jul-22	Sierra Leone Hajj Coordinating Committee	Ministry of Social Welfare	No	SLCB					1,700,000
	Total 2022						27,000,000		1,700,000

GOVERNMENT OF SIERRA LEONE

ANNEX 9b - APPROVED LOAN, OVERDRAFT AND LETTER OF CREDIT TO MDAs AND SoEs GUARANTEED BY GOVERNMENT OF SIERRA LEONE
2018 - OCTOBER 2023

Date	MDA/Institution/SoE	MDA	SOE	Bank/ Creditor	Terms NLe	Guarantee NLe	Loan Amount	Over Draft NLe	Letter of Credit Amount (US\$)	
13-Sep-23	National Communication Authority	Ministry of Information and Communications	No	SLCB			42,725,496			
10-Oct-23	National Commission for Privatization	National Commission for Privatization	No	SLCB				1,999,531		
Total OCTOBER 2023							42,725,496	1,999,531	-	
GRANT TOTAL 2018-2023							65,100,000	139,725,496	1,999,531	28,701,051

**GOVERNMENT OF SIERRA LEONE
ANNEX 10 - RESOURCES MOBILISED FOR NEW AND ON-GOING PROJECTS FROM APRIL 2023 - OCTOBER 2024**

In millions of US Dollars

MDA	Project Title	Funding Source	FY 2023			FY 2024			Grand Total 2023-2024		
			Loan	Grant	Total	Loan	Grant	Total	Loan	Grant	Total
Big 5.1: Feed Salone											
401	Ministry of Agriculture and Food Security Rural Finance & Community Improvement II Agricultural Value Chain Development Project (AVDP)	IFAD	9.0	45.8	54.8	35.0	505.0	540.0	44.0	550.8	594.8
	Empowerment of West African Women Small and Medium Enterprises	IFAD	-	15.0	15.0	-	-	-	-	15.0	15.0
	in Rice Value Chain (EWASME)	IFAD	9.0	3.3	12.3	-	-	-	9.0	3.3	12.3
	Global Agriculture & Food Security Livestock and Livelihood Development Project	IsDB	-	2.5	2.5	-	-	-	-	2.5	2.5
	Vienna Round Table	WB	-	25.0	25.0	-	-	-	-	25.0	25.0
	Cassava Value Chain	IFAD	-	-	-	105.0	105.0	-	-	105.0	105.0
		OPEC/BADEA/AF-50/IFAD	-	-	-	400.0	400.0	-	-	400.0	400.0
		IsDB	-	-	-	35.0	35.0	-	35.0	-	35.0
Big 5.2: Human Capital Development											
301	Ministry of Basic and Senior Secondary Education SL Free Education Project	WB	-	40.0	40.0	-	-	-	-	40.0	40.0
	Free Education (COVID-19 Response Additional Financing)	GPE/IBRD	-	40.0	40.0	-	-	-	-	40.0	40.0
304	Ministry of Health and Sanitation Construction and Equipment of Riyadh Referral Hospital Radiotherapy and Diagnostic Center	SDF	-	-	-	67.5	67.5	-	67.5	-	67.5
		KFAED	-	-	-	50.0	50.0	-	50.0	-	50.0
			-	-	-	17.5	17.5	-	17.5	-	17.5
305	Ministry of Social Welfare Post Ebola Recovery Social Investment Funds EU-UN Sportlight Initiative to fight all Violence against Women and Girls in SL	AfDB	-	-	-	-	15.0	15.0	-	15.0	15.0
		EUC	-	-	-	-	-	-	-	-	-
306	Ministry of Lands, Country Planning and the Environment MoLCP&E Innovative Solutions for Land Dispute Resolutions	WB	-	-	-	-	3.0	3.0	-	3.0	3.0
			-	-	-	-	3.0	3.0	-	3.0	3.0
308	National Commission for Social Action Promotion of Pro-Poor Growth for Peace and Consolidation and Youth Empt'm	KfW	-	-	-	-	17.0	17.0	-	17.0	17.0
Big 5.4: Infrastructure, Technology and Innovation											
404	Ministry of Transport and Aviation - PFMU/TIDU/MoTA SL Connectivity and Agricultural Market Infrastructure Project	WB	25.0	125.0	150.0	-	997.0	997.0	25.0	1,122.0	1,147.0
			-	-	-	-	75.0	75.0	-	75.0	75.0
			-	-	-	-	75.0	75.0	-	75.0	75.0

**GOVERNMENT OF SIERRA LEONE
ANNEX 10 - RESOURCES MOBILISED FOR NEW AND ON-GOING PROJECTS FROM APRIL 2023 - OCTOBER 2024**

In millions of US Dollars

MDA	Project Title	Funding Source	FY 2023			FY 2024			Grand Total 2023-2024 Grant	Total
			Loan	Grant	Total	Loan	Grant	Total		
406	Ministry of Energy Regional Emergency Solar Power Intervention Project Transformational Energy Access for SL Vienna Round Table Energy Transmission	WB EU OPEC/BADEA/AF-50/IFAD MCC	-	125.0	125.0	-	880.0	880.0	-	1,005.0
408	Sierra Leone Roads Authority (SLRA) Manor River Union Road Development and Transport Facilitation Programme - Phase 3 Construction of Tikonko-Kpiema-Serabu Road	AfDB BADEA	25.0	-	25.0	-	30.0	30.0	25.0	55.0
409	Ministry of Trade and Industry Business Environment and Competitiveness for Sierra Leone	EUC	-	-	-	12.0	12.0	12.0	12.0	12.0
	Enabler 2: Governance and Accountability		-	-	-	-	15.0	15.0	-	15.0
112	Office of the Vice President Job Creation for Youth and Women in Climate Smart Agri. Value Chain & Waste	AfDB	-	-	-	-	15.0	15.0	-	15.0
	Enabler 4: Financing, Partnership, Implementation and Risk Management		41.2	41.2	82.4	-	-	82.4	41.2	123.6
129	Ministry of Finance Enhancing Efficiency In Public Debt Management and Institutional Support Project Sierra Leone Second Financial Inclusion Project	AfDB WB	-	41.2	41.2	-	-	-	-	41.2
	Loan and Grant		34.0	252.0	286.0	102.5	1,552.0	1,654.5	136.5	1,804.0
	% Distribution Loan and Grant		8.9%	66.2%	75.1%	26.9%	407.7%	434.6%	7.0%	93.0%

GOVERNMENT OF SIERRA LEONE
ANNEX 10a - FY2023 - 24 PIPELINE PROJECTS
In millions of US Dollars

MDA Code	Project Title	Funding Sources	FY2023	FY2024
Big 5.1: Feed Salone				
401	Ministry of Agriculture and Food Security Cassava Production, Processing and Marketing Project Sustainable Livestock Production for Nutrition and Livelihood Security Sierra Leone Rural Connectivity and Agricultural Market Infrastructure Project. Integrated Rice Fish Resilient Value Chain Regional Development Program for West Africa Livestock and Livelihood Development Project (LLDP)	IsDB IsDB IDA AfDB IsDB/OFID	103.3 103.3 35.0 25.0 40.0 3.3	65.0 65.0 - - - - 65.0
Cluster One: Human Capital Development				
304	Ministry of Health and Sanitation Construction and Equipping of a Cardiovascula and Renal/Urological Hospital Quality Essential Health Services and Systems Support Health Supply Chain Development Radiotherapy and Diagnostic Centers Construction of King Salman Referral Hospital General Referral Hospital in Sierra Leone	EBID IDA IsDB KFAED SFD Koria EXIM Bank	87.1 -	- -
306	Ministry of Lands, Country Planning and the Environment MoLCP&E) Land Administration	IDA	-	-
308	National Commission for Social Action (NaCSA) Social Safety Net and Youth Employment Sierra Leone Community Driven Development SLCDD Phase 3 GIHENTRENK	IDA IsDB	87.1 87.1	- 0
Big 5.4: Infrastructure, Technology and Innovation				
404	Ministry of Transport and Aviation (MoTA) Freetown Estuary Transport Development	Koria EXIM Bank	-	-
408	Ministry of Works and Public Assets Reconstruction of Kambia - Kamakwie Road Upgrading of the Kailahun – Koindu Road (phase IV) Upgrading of the Bauya-Bendu Cha Road	IsDB AfDB BADEA	102.0 90.0 12.0	56.0 - - 56.0
409	Ministry of Trade and Industry COVID-19 Emergency Response (Trade & SME Component)	IsDB	-	-

**GOVERNMENT OF SIERRA LEONE
ANNEX 10a - FY2023 - 24 PIPELINE PROJECTS
In millions of US Dollars**

MDA Code	Project Title	Funding Sources	FY2023	FY2024
406	Ministry of Energy Rural Electrification of Seven (7) District Headquarter Townships Eastern Corridor Transmission Support Sierra Leone Rural Electrification Project (Mini Grids) Bumbuna II project (PRG) Rural Electrification and Access Project	EBID Kalpataru Power IsDB AfDB AfDB	118.5 20.0 78.5 20.0	- 0.0 0.0 0.0
414	Ministry of Water Resources: Guma Valley Water Company (GVWC) Freetown WASH and Aquatic Environment Revamping Freetown WASH and Aquatic Environment Revamping Optimization of Kabala water supply system and energy consumer connection Rural Water Supply Project	OFID IsDB IsDB AfDB	49.0 29 20	- 0 0
Enabler 2: Governance and Accountability				
124	Law Officers Department TA Capacity Building for the Law Reform Commission	IsDB	0.3 0.3	- 0
Enabler 4: Financing, Partnership, implementation and Risk Management				
129	Ministry of Finance Inclusive Sustainable Growth Financing Digital Transformation Smart Sierra Leone Project	OFID IDA China Exim Bank	- - 50	50.0 50.0
Total Loan and Grant			460.2	171.0

GOVERNMENT OF SIERRA LEONE
ANNEX 11: SUMMARY OF SOCIAL SPENDING, FY2025
In thousands of Leones

Expenditure Category	Non-salary, Non-interest Recurrent Expenditure	Domestic Capital Expenditure
Total Discretionary Primary Expenditure	7,059,343.6	2,193,999.5
Total Social Related Expenditure	2,119,311.6	123,396.0
Climate Change mitigation for poor and Vulnerable farmers	-	2,348.0
Subsidized School Bus Transportation	11,419.4	-
Procurement of Free Health Care and Cost Recovery Drugs	61,413.6	-
Support to Youth in Fisheries	-	4,000.0
Support to Youth in Agriculture (Cash for Work)	-	5,600.0
School Feeding Programme	870,000.0	-
Tuition Fees Subsidies for School Going Pupils	120,000.0	-
Examination Fees for NPSE, BECE and WASCE	100,000.0	-
Welfare and Hygiene Packages for School Going Girls	25,000.0	-
Support to National Emergency Medical Services (NEMS) - Ambulance Services	15,695.1	-
Diet for Boarding Home Schools	15,214.4	-
Sierra Leone Social Safety Net (Cash Transfers to the Aged)	4,005.5	45,298.0
Energy Subsidies (Payment of Arrears to IPPs)	875,100.0	-
National Tree Planting (Cash for Work)	-	5,700.0
Disaster/Relief Response Fund	5,423.5	-
Social Protection Programme for Children	12,976.9	2,500.0
Grants to Physically Challenged Schools	3,063.2	-
Support to National Commission for Social Action Pro-Poor Interventions	45,298.0	-
Empowering Women in Agriculture and Fisheries	12,652.0	-
Other Discretionary Expenditures	4,940,032.0	2,070,603.5
Summary:		
Total Discretionary Primary Expenditure	7,059,343.6	2,193,999.5
Total Social Related Expenditure	2,119,311.6	123,396.0

GOVERNMENT OF SIERRA LEONE
ANNEX 12: SUMMARY OF POVERTY RELATED EXPENDITURE, FY2025
In thousands of Leones

Expenditure Category	Non-salary, Non-interest Recurrent Expenditure	Domestic Capital Expenditure
Total Discretionary Primary Expenditure	7,024,343.6	2,193,999.5
Total Poverty Related Expenditure	3,501,914.5	1,911,896.8
Anti-Corruption Commission (ACC)	13,607.8	-
Statistics - Sierra Leone	7,921.5	150,000.0
Sierra Leone Police	300,806.8	15,000.0
Sierra Leone Correctional Services	148,483.6	16,960.0
National Fire Authority	12,808.3	-
Ministry of Technical and Higher Education	191,015.9	35,300.0
Ministry of Basic and Secondary Education	1,105,971.0	3,600.0
Ministry of Health and Sanitation	131,692.7	110,710.3
National Medical Supplies Agency	64,355.8	-
Ministry of Social Welfare	23,040.0	2,500.0
Ministry of Gender and Children's Affairs	6,860.8	1,000.0
Health Service Commission	6,526.5	-
Ministry of Transport and Aviation (MoTA)	60,586.1	24,600.0
Ministry of Agriculture, Forestry and Food Security	95,334.9	720,233.7
Ministry of Environment and Climate Change	9,696.3	5,700.0
Ministry of Energy	880,966.0	162,791.3
National Commission for Social Action(NaCSA)	8,640.8	55,048.6
Sierra Leone Electricity and Water Regulatory Commission	1,358.0	-
Ministry of Water Resources	19,464.2	105,300.0
Ministry of Works	37,913.8	463,152.9
Local Councils	344,103.7	40,000.0
National Disaster Management Agency	11,423.5	-
National Public Health Agency	9,000.0	-
Student's Loan Scheme Secretariat	10,336.5	-
Other Discretionary Expenditures	3,522,429.1	282,102.7
Summary:		
Total Discretionary Primary Expenditure	7,024,343.6	2,193,999.5
Total Poverty Related Expenditure	3,501,914.5	1,911,896.8
Poverty Related Expenditure as a % of Total Discretionary Primary Expenditure	49.9%	87.1%

**GOVERNMENT OF SIERRA LEONE
ANNEX 13: TREASURY SINGLE ACCOUNT (TSA) AGENCIES REVENUE AND EXPENDITURE PROJECTIONS FOR FY2023-2025**
In thousands of Leones

Details	FY202023 Actuals			FY2024 Estimate			FY2025 Budget					
	Revenue	Transfer	% Transfer	Amount Retained	Revenue	Transfer	% Transfer	Amount Retained	Revenue	Transfer	% Transfer	Amount Retained
National Telecommunications Authority (NatCA)	252,461	245,140	90%	7,321	454,031	408,628	90%	45,403	474,520	427,068	90%	47,452
Petroleum Regulatory Agency	67,344	86,947	90%	(19,603)	71,744	64,570	90%	7,174	83,293	74,964	90%	8,329
Sierra Leone Maritime Administration	142,501	128,331	80%	14,170	163,068	130,454	80%	32,614	178,068	142,454	80%	35,614
Environment Protection Agency	89,173	88,492	90%	681	108,719	97,847	90%	10,872	123,719	111,347	90%	12,372
Sierra Leone Civil Aviation Authority	190,771	149,949	75%	40,822	188,354	141,266	75%	47,089	165,313	123,985	75%	41,328
Sierra Leone Road Safety Authority	74,279	63,694	90%	10,585	142,827	128,544	90%	14,283	162,827	146,544	90%	16,283
Petroleum Directorate	39,037	43,547	70%	(4,510)	187,606	87,440	60%	100,166	152,606	17,386	60%	135,220
Cargo Tracking					145,000	87,000	60%		170,000	102,000	60%	
Sub-Total	855,566	806,101	70%	49,465	1,461,350	1,145,749	75%	257,600	1,510,347	1,145,749	75%	296,598
Transfer to Road Maintenance Fund	402,170	385,159	100%	17,011	197,860	197,860	100%	-	249,087	249,087	100%	-
Transfer to Road Maintenance Fund												
Administration (RMFA)	206,138	206,138	100%	-	197,860	197,860	100%	-	249,087	249,087	100%	-
o/w Transfer to RMFA from SLRSA	-	10,585	100%	-	-	14,283	100%	-	-	16,283	100%	-
Parastatals (Cargo Tracking)	196,032	179,021		17,011	-				-			
Grand Total	1,257,736	1,191,259	86%	66,476	1,659,210	1,343,609	81%	257,600	1,759,434	1,394,836	79%	296,598

GOVERNMENT OF SIERRA LEONE

**ANNEX 14 - FY2025 TRANSFERS TO LOCAL COUNCILS
In thousands of Leones**

No.	Grant Type	FY2025 Budget	Local Council	Education	Library	Agriculture	Environment	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 DDC Com.	Council Total	
Total Transfers to Local Councils		384,103.7																				269,103.7
Transfers to Local Councils		269,103.7																				
Direct Transfers		216,284.3	Direct Transfers	22,892	5,400	34,473	7,709	24,059	27,137	7,444	67,039	19,592	12,143	6,400	6,126	11,143	4,500	4,600	19,850	2,817	216,284	
to Local Councils																						
1	Administrative Grant	2,816.6	Bo District	1,154	300	2,300	429	1,305	-	633	2,264	1,211	488	290	277	568	242	-	746	179	10,123	
	Support to DDC Operations	2,816.6	Bo City	811	278	572	81	821	-	163	1,189	-	401	184	177	295	128	-	693	-	4,605	
2	Block Education Grant	22,891.5	Bombali District	891	300	2,182	192	861	-	447	1,523	974	438	251	241	479	200	-	879	179	8,514	
	of which: Administration, Education Development Grant	9,004.4	Makeni City	694	212	535	71	496	-	33	653	-	356	162	155	246	107	-	587	-	3,655	
	Science Equipment	10,000.7	Bonthe District	679	131	1,956	181	693	-	514	1,380	1,228	228	186	178	330	134	992	474	179	8,083	
	Library Board Grant	3,886.4	Bonthe Municipal	236	75	890	144	266	1,400	12	1,872	-	152	66	63	89	46	205	206	-	3,851	
3	Library Board Grant	5,400.4	Freetown	2,637	937	482	107	2,913	5,195	212	9,446	-	996	909	870	1,355	567	220	3,432	153	20,984	
4	Unconditional Block Grant	19,849.7	o/w : Lumley Hospital	-	-	-	-	-	800	-	2,883	-	-	-	-	-	-	-	-	-	2,643	
	of which: Solid Waste Management	14,243.0	o/w : Lumley Hosp	-	-	-	-	-	800	-	800	-	-	-	-	-	-	-	-	-	800	
	Other Recurrent Administrative Expenses	5,006.6	King Harman rd	-	-	-	-	-	1,752	-	1,912	-	-	-	-	-	-	-	-	-	1,752	
	Other Recurrent Administrative Expenses on LCs buildings	600.0	Kailahun District	1,371	396	1,965	1,150	1,395	1,692	531	4,120	1,825	1,031	441	422	791	315	-	1,193	179	14,698	
5	Fire Prevention	4,500.0	Kambia District	1,122	180	3,031	255	1,181	1,902	367	3,918	1,138	415	259	248	519	209	451	791	179	12,246	
6	Youth Affairs	6,400.0	Kenema District	1,073	300	1,985	926	1,198	-	658	2,155	1,467	486	298	285	573	239	-	815	179	10,483	
7	Sports	6,126.1	Kenema City	884	347	526	165	650	-	85	897	-	422	203	194	324	142	-	767	-	4,709	
8	Environment & Forestry	7,709.3	Koinadugu District	780	174	1,346	718	787	3,402	288	4,984	885	418	207	198	367	152	-	587	179	10,490	
9	Fisheries and Marine Resources	4,600.1	Kono District	1,096	-	1,745	843	1,234	-	509	2,051	1,752	459	326	312	595	227	-	675	179	9,951	
10	Social Welfare	12,143.0	Koidu New Sembehun	660	128	476	157	937	4,023	22	5,882	-	385	155	149	249	104	-	577	-	8,022	
11	Gender and Children's Affairs	11,143.0	Moyamba District	1,068	185	3,243	286	1,192	2,359	586	4,650	1,512	696	229	220	463	201	702	638	179	13,760	
12	Health Care Services	58,639.8	Port Loko District	1,539	234	2,692	162	1,521	1,774	541	4,377	1,349	613	364	348	715	288	448	1,075	179	13,843	
	a) Primary Health Care services (PHC)	31,503	Pujehun District	926	185	1,887	317	1,102	2,220	494	4,292	1,610	567	312	299	565	215	1,261	670	179	12,809	
	b) Secondary Health Services (District Hospitals)	27,137	Tonkolili District	1,630	262	2,374	379	2,027	3,170	519	6,509	1,848	1,756	422	404	795	321	-	1,131	179	17,218	
13	Agriculture and Food Security	34,472.8	Western Area Rural District	1,787	335	642	157	1,461	-	271	2,096	754	600	598	572	861	262	321	1,909	153	10,681	
14	Rural Water Services	19,592.0	Port Loko City Council	324	128	549	71	404	-	6	510	-	470	89	85	132	63	-	509	-	2,830	
15	General Monthly Cleaning Day	1,400.0	Karene District Council	892	171	1,764	416	944	-	326	1,505	1,172	480	245	234	463	185	-	795	179	8,268	
16	School Bus Expenses	11,419.4	Falaba District Council	638	142	1,330	502	670	-	227	1,064	868	284	203	194	367	153	-	702	179	6,460	
17	Local Councils Development Grant	40,000.0																				40,000
Indirect Transfers		115,000.0	Others- Direct Transfer																			
	School Fees Subsidy	40,000.0	General Monthly Cleaning																			1,400
	Examination Fees for NPSE	20,000.0	School Bus Expenses																			11,419

GOVERNMENT OF SIERRA LEONE

ANNEX 14a: PROJECTED OWN SOURCE REVENUES OF LOCAL COUNCILS FOR FY 2024

In thousands of Leones

No	Local Council	Taxation Revenue			Non Tax Revenue							Total Own Source Revenue
		Property Tax	Local Tax	Local Tax	Business Registration	Business Licenses	Fees and Charges	Market Dues	Fees from Evacuation	Mining Revenue	Fees Miscellaneous and Other Charges	
1	Bo City	3,000	10		740	1,010	2,124	1,368	260	-	402	8,914
2	Bo District	1,301	75		49	84	310	221	480	477	-	2,996
3	Bombali District	564	38		-	225	211	2	120	956	65	2,180
4	Bonthe District	564	38		85	160	211	2	80	956	65	2,160
5	Bonthe Municipal	68	10		9	25	84	4	2	-	-	201
6	Falaba District	150	79		51	45	110	17	-	-	-	453
7	Freetown	35,061	2,284		-	7,962	15,375	5,491	-	-	-	66,172
8	Kailahun District	730	41		50	572	173	19	600	190	69	2,443
9	Kambia District	1,450	52		878	-	2,600	638	-	350	-	5,968
10	Karene District	150	65		80	150	150	50	800	400	450	2,295
11	Kenema City	4,752	15		243	350	784	2,400	350	-	-	8,895
12	Kenema District	1,765	60		89	293	26	21	816	516	141	3,726
13	Koidu New Sembehun	1,922	15		58	508	78	624	-	113	-	3,317
14	Koinadugu District	770	120		200	108	200	108	10	100	60	1,676
15	Kono District	2,113	77		159	778	401	1	-	1,388	100	5,015
16	Makeni City	1,685	10		445	893	706	1,008	-	-	100	4,846
17	Moyamba District	290	30		104	271	569	38	26	2,229	104	3,660
18	Port Loko City	406	30		54	133	18	24	-	100	110	874
19	Port Loko District	930	50		50	300	1,150	30	-	2,300	-	4,810
20	Pujehun District	800	40		68	253	2,613	150	-	77	-	4,000
21	Tonkolili District	1,299	155		69	1,005	340	187	40	240	16	3,351
22	Western Area District	27,658	323		775	4,879	640	1,800	59	732	320	37,186
Total		87,427.6	3,615.4		4,254.4	20,001.2	28,870.4	14,201.3	3,643.0	11,123.0	2,001.6	175,138.0

**GOVERNMENT OF SIERRA LEONE
ANNEX 15: PUBLIC DEBT STOCK 2020-2023**

In millions of Leones

Details	FY2020	FY2021	FY2022	FY2023	
				Stock	% Share End Dec
Total Domestic Debt	10,215.2	11,863.0	16,059.4	20,781.1	32.6%
Treasury Bills	6,316.1	8,407.9	11,542.8	15,007.8	
1-Year T-Bond	-	-	-	33.7	
1.4-Year T-Bond	161.3	-	-	-	
2-Year T-Bond	235.9	317.6	778.3	1,484.0	
2.4-Year T-Bond	48.2	25.1	-	275.3	
3-Year T-Bond	314.7	358.9	1,068.6	1,572.0	
5-Year T-Bond	811.0	733.3	845.2	957.2	
10-Year T-Bond	26.3	18.8	11.3	3.8	
Verified Arrears (Pre-April 2018)	2,061.9	1,805.4	1,695.2	1,261.5	
Judgement Debt owed to Thunderball	26.3	-	-	-	
Ways and Means Advances	213.6	196.2	118.0	186.0	
Total External Debt (Le 'mn)	20,048.7	22,755.9	35,642.6	42,907.4	67.4%
Multilateral	15,744.8	17,970.9	28,055.2	34,447.7	
Bilateral	2,467.5	2,874.7	4,522.1	4,966.5	
Commercial	1,836.4	1,910.2	3,065.3	3,493.2	
Total Debt Stock	30,263.9	34,618.8	51,702.0	63,688.5	100.0%

GOVERNMENT OF SIERRA LEONE
ANNEX 15a - PROJECTED EXTERNAL DEBT STOCK JUNE 2022 - 2027
 In millions of USD

Creditor	2022	2023	2024	2025	2026	2027
Multilateral	1,482.0	1,503.5	1,456.9	1,446.2	1,428.1	1,394.7
World Bank	463.6	479.3	472.2	445.9	433.9	419.5
IMF	491.0	480.0	441.2	425.0	401.0	382.0
ADB	156.6	162.4	162.2	157.9	160.3	161.6
IFAD	47.9	56.3	56.1	50.5	53.9	57.1
IDB	117.1	119.7	121.5	129.4	131.4	125.4
EEC/EIB	65.2	60.7	58.2	55.1	50.0	44.9
BADEA	51.5	60.3	65.6	88.9	89.9	89.4
OFID	59.7	56.6	53.5	62.4	73.0	77.4
EBID	29.5	28.3	26.5	31.1	34.7	37.5
Bilaterals	239.0	216.8	212.0	246.9	264.2	272.4
Govt. of China	11.2	10.5	10.5	13.0	13.0	13.0
Exim Bank of China	55.6	49.0	46.8	51.9	53.2	53.3
Kuwait Fund	59.2	55.5	56.2	63.9	68.4	66.9
Saudi Fund	28.5	26.1	25.4	27.7	26.7	25.3
Exim Bank of India	24.5	16.5	14.2	31.4	43.4	55.1
Exim Bank of Korea	50.2	50.7	50.7	51.9	53.2	53.3
Abu Dhabi	9.8	8.5	8.2	7.0	6.4	5.5
Commercial Creditors	161.9	152.5	167.2	158.2	149.2	140.2
Total	1,882.9	1,872.8	1,836.1	1,851.3	1,841.5	1,807.3

GOVERNMENT OF SIERRA LEONE

ANNEX 15b - EXTERNAL CREDITORS AS AT 1ST JANUARY 2023 AND 31ST DECEMBER 2023 (IN UNITS OF LOAN CURRENCIES EXCEPT OTHERWISE STATED)

Loan Key	Type of Loan	Currency	Year Signed	Total Loan Approved	Year of first Disbursement	Grace Period (in year)	First Repayment year	Number of payments per year	Total Number of Payments	Last year of Repayment	Annual Principal Repayment	Interest Rate	Disbursed Outstanding Debt Including Principal Arrears As At 1st January, 2023	Disbursements			Disbursed Outstanding Debt Including Principal Arrears As At 31 December 2023	Confirmation Status
														Principal Repayment	In Specific Loan Currency	In SLE Equivalent		
														In SLE Equivalent	In SLE Equivalent by Creditor Total	Yes= Y / No=N		
Govt. of the People's Rep. of China																		
1993020 /SL GOSL	Chinese U S Dollar Clearing Account	USD	1993	11,220,227.4	1993	1	1994	2	20	2004	1,122,022.7	0	8,415,200.0	0.0	8,415,200.0	192,802,330.24		
2005281 /SL GOSL	Chinese Loan Account No. 12	CNY	2005	20,000,000.0	2011	10	2015	1	10	2024	2,000,000.0	0	2,460,000.0	0.0	2,000,000.0	6,446,790.38		
2006281 /SL GOSL	Chinese Loan Account No. 2006/1	CNY	2006	20,000,000.0	2007	15	2021	1	10	2030	2,000,000.0	0	18,100,000.0	0.0	13,050,000.0	42,065,307.22		N
Exim Bank of China																		
2007281 /SL GOSL	SIERRATEL Wireless Local Loop	CNY	2007	115,984,112.7	2007	5	2012	2	30	2027	7,732,274.2	2	34,795,200.0	0.0	27,063,000.0	87,234,744.00		
2011283 /SL GOSL	Cr.No.(2007) 011(182) Dedicated Security Info system	CNY	2011	100,000,000.0	2011	5	2017	2	30	2031	6,666,666.7	2	60,000,000.0	0.0	53,333,300.0	171,914,666.70		
2012284 /SL GOSL	S.L. National Fibre Optic Backbone Proj. Cr.No:GCL 024	CNY	2012	97000000	2012	5	2018	2	30			2	55610700	0	49144100	158,410,941.30		
2012286 /SL GOSL	S.L. National Fibre Optic Backbone Proj. Phase II	USD	2019	30,000,000.0	2020	5	2024	2	30			2	29,433,100.0	0.0	29,433,100.0	674,347,640.72		
2020006 /SL GOSL	"Agreement on Debt Suspension with China EXIM"Bank (1st Jan to 31st Dec 2020)"	CNY	2020	12,448,318.9	2020	1	2022	2				n/a	8,298,900.0	0.0	4,149,400.0	13,375,303.70		
2021007 /SL GOSL	"Agreement on Debt Suspension with China EXIM"Bank (1st Jan to 30 th June 2021)"	CNY	2020	4,340,383.2	2020	1	2022	2				n/a	4,340,400.0	0.0	3,472,300.0	11,192,633.10		
2021010 /SL GOSL	"Agreement on Debt Suspension with China EXIM"Bank (1st July to 31st Dec 2021)"	CNY	2020	7,897,049.0	2020	1	2022	2				n/a	7,897,000.0	0.0	6,317,600.0	20,364,278.10		Y
Kuwait Fund for Arab Econ. Development																		
2008010 /DR GOSL	Resch. WATERLOO-KENT	KWD	2008	3,513,348.0	2008	16	2024	2	50	2048	48,000.0	0.5	3,513,300.0	0.0	3,513,300.0	265,282,959.06		
2002010 /SL GOSL	Waterloo - Kent-Tokeh Road Project Cr.No:640	KWD	2002	3,100,000.0	2002	3	2005	2	46	2027	140,800.0	2	523,900.0	0.0	383,100.0	28,927,191.42		
2004060 /SL GOSL	Tokeh - Lumley Road Project No. 684	KWD	2004	2,500,000.0	2005	3	2008	2	12	2030	114,000.0	2	847,000.0	0.0	733,000.0	55,347,510.60		
2007040 /SL GOSL	Kenema-Pendembu Road Project Cr.No: 753	KWD	2007	3,000,000.0	2009	6	2013	2	11	2033	150,000.0	2	1,522,400.0	0.0	1,372,400.0	103,627,453.68		
2011060 /SL GOSL	Three Tertiary Hospitals Project Cr.No:830	KWD	2011	4,250,000.0	2013	5	2017	2	39	2036	210,000.0	1.5	1,001,700.0	0.0	791,700.0	59,779,841.94		
2013284 /SL GOSL	Reconstruction of the Motokata Sefadu Road Project	KWD	2013	4,000,000.0	2014	5	2018	2	40	2037	100,000.0	2	3,086,500.0	0.0	2,886,500.0	217,954,419.30		
2016003 /SL GOSL	The Hillside Bypass Road Project Phase II	KWD	2016	6,000,000.0	2017	4	2021	2				2	3,998,000.0	0.0	3,698,000.0	279,229,323.60		
2017003 /SL GOSL	"Tokeh - Lumley Road Improvement Project"	KWD	2017	5,000,000.0	2017	5	2021	2				2	2,887,500.0	0.0	2,637,500.0	199,152,877.50		
2020008 /SL GOSL	"Debt Service Suspension Agreement with Kuwait-Fund"	KWD	2020	711,483.4	2020	2	2022	2				2	474,300.0	0.0	355,700.0	26,858,266.74		
2021004 /SL GOSL	"Supplementary Loan for Developing Three Hospitals Project"	KWD	2021	630,000.0	2023	5	2023	2				2	0.0	0.0	0.0	1,236,159,843.8		N
2006030 /SL GOSL	Saudi Fund For Economic Development SFED Western Area Power Generation Project Phase 2 Cr.No. 0455/02	SAR	2006	31,000,000.0	2009	10	2017	2	40	2036	1,550,000.0	1	21,519,200.0	0.0	19,969,200.0	121,967,879.76		

GOVERNMENT OF SIERRA LEONE

ANNEX 15b - EXTERNAL CREDITORS AS AT 1ST JANUARY 2023 AND 31ST DECEMBER 2023 (IN UNITS OF LOAN CURRENCIES EXCEPT OTHERWISE STATED)

Loan Key	Type of Loan	Cur-rency	Year Signed	Total Loan Approved	Year of first Disburs-ment	Grace Period (in year)	First Repayment year	Number of pay-ments per year	Total Number of Pay-ments	Last year of Repay-ment	Annual Principal Repaymeny	Interest Rate	Disbursed Outstanding Debt Including Principal Arrears As At 1st January, 2023	Disbursements			Disbursed Outstanding Debt Including Principal Arrears As At 31 December 2023	Confir-mation Status	
														Disbursements	Principal Repayment	In Specific Loan Currency			In SLE Equivalent
2008040 /SL GOSL	SFED Kenema Pendembu Road Proj Cr.No 0485/03	SAR	2008	37,500,000.0	2010	10	2018	2	40	2038	1,876,000.0	1	28,332,000.0	0.0	1,876,000.0	26,456,000.0	161,587,956.80		
2010050 /SL GOSL	SFED Western Area Power Gen Proj Ph.1 Cr.No. 0521/04	SAR	2010	6,000,000.0	2011	10	2020	2	40	2040	300,000.0	1	5,627,400.0	0.0	300,000.0	5,327,400.0	32,538,693.72		
2016001 /SL GOSL	"SFED Rehabilitation and Expansion of Fourah Bay College"	SAR	2016	45,000,000.0	2017	10	2027	2	40	2046	2,250,000.0	1	42,052,000.0	0.0	0.0	42,052,000.0	256,845,205.60		
2021005 /SL GOSL	"Support of the Education Project 6/778"	SAR	2021	93,750,000.0	2022	10	2032	2	40		825,000.0	1	825,000.0	0.0	0.0	825,000.0	5,038,935.00		
2022001 /SL GOSL	"Debt Service Suspension Initiative I Saudi Fund"	SAR	2020	2,381,673.2	2020	2	2022	2			1,600,000.0	1	1,600,000.0	0.0	800,000.0	800,000.0	4,886,240.00		
2022002 /SL GOSL	"Debt Service Suspension Initiative I Saudi Fund"	SAR	2020	4,737,552.8	2020	2	2022	2			3,800,000.0	1	3,800,000.0	0.0	950,000.0	2,850,000.0	17,407,230.00		Y
2008050 /SL GOSL	EXIM BANK of India Dollar Credit Line Agreement - Agrc. Sector Project Cr.No.95	USD	2008	15,000,000.0	2009	5	2014	2	30	2028	1,000,000.0	1.75	5,756,400.0	0.0	1,000,000.0	4,756,400.0	108,974,831.68		
2010030 /SL GOSL	Dollar Credit Line Agreement - Portable Water Projects Cr.No.110	USD	2010	30,000,000.0	2011	5	2016	2	30	2031	1,935,483.9	1.75	16,270,500.0	0.0	1,935,500.0	14,335,000.0	328,432,052.00		Y
2016006 /SL GOSL	"Dollar Line of Credit - "Substation" Transmission Line and"	USD	2010	78,000,000.0	2017	5	2023	2	30	2042	3,900,000.0	1.75	587,700.0	0.0	0.0	587,700.0	13,464,912.24		Y
2013100 /SL GOSL	EXIM BANK OF KOREA FCC Administrative Building Complex - Korea Loan	USD	2013	54,986,000.0	2014	14	2027	2	50	2052	2,199,440.0	0.01	4,865,900.0	0.0	0.0	50,728,300.0	1,162,246,226.96		Y
2021003 /SL GOSL	"Debt Relief under DSSI from Korea Exim Bank"	USD	2020	3,652.0	2020	2	2022	2			6,800.0	0.0	6,800.0	0.0	1,000.0	5,700.0	130,593.84		Y
2012286 /SL GOSL	Abu Dhabi Fund for Development ADHF- Token-Lumley Road Project	AED	2012	20,000,000.0	2014	5	2017	2	30	2032	1,333,333.3	2	9,632,000.0	0.0	1,333,300.0	8,298,700.0	51,766,849.50		Y
2014105 /SL GOSL	Solar Park Freetown Project	AED	2014	33,057,000.0	0	5	2019	2	30	2034	2,203,800.0	2	25,343,500.0	0.0	2,203,800.0	23,139,700.0	144,343,932.30		Y
1994023 /CF GOSL	African Development Fund Matotoka-Sefadu Road Rehab Proj- ExclMDRI - EUR	EUR	1994	17,591.1	2007	13	2007	2	72	2042	344.1	0.75	10,500.0	0.0	300.0	10,200.0	259,459.10		Y
1998023 /CF GOSL	Health Services Rehab. Proj. - USD excl. MDRI	USD	1998	99,139.5	2005	10	2008	2	80	2048	2,974.2	0.75	75,800.0	0.0	3,000.0	72,900.0	1,670,226.48		Y
1999025 /CF GOSL	Health Services proj. - EUR - excels MDRI ass.	EUR	1999	4,298,204.8	2005	8	2008	2	80	2048	45,018.1	0.75	3,271,700.0	0.0	128,300.0	3,143,400.0	79,651,684.30		Y
1999028 /CF GOSL	ADF Education II - EUR - excels MDRI.	EUR	1999	158,098.4	2007	8	2007	2	65	2039	3,439.0	0.75	69,000.0	0.0	4,000.0	65,100.0	1,648,669.60		Y
2002033 /CF GOSL	Artisanal Fisheries - excl. MDRI_EUR	EUR	2002	2,134,609.4	2007	10	2012	2	80	2051	21,346.1	0.75	1,857,100.0	0.0	64,000.0	1,793,100.0	45,435,490.80		Y
2002034 /CF GOSL	Artisanal Fisheries Devnt Proj. - USD excl MDRI	USD	2002	5,133,617.8	2009	10	2012	2	80	2051	51,336.2	0.75	4,466,200.0	0.0	154,000.0	4,312,200.0	98,797,676.64		Y
2002035 /CF GOSL	Artisanal Fisheries Dev Project - JPK xcl MDRI	JPY	2002	306,705.6	2008	10	2012	2	80	2052	3,067.1	0.75	276,000.0	0.0	9,200.0	266,800.0	43,195,059.50		Y
2003012 /CF GOSL	ADF-Rehab Basic Non-Form Educ. - xcl MDRI_EUR	EUR	2003	1,706,466.7	2007	10	2013	2	80	2052	17,064.7	0.75	1,535,800.0	0.0	51,200.0	1,484,600.0	37,619,637.00		Y
2003013 /CF GOSL	ADF- Rehab of Basic Non-Form Educ. - JPK xclMDRI	JPY	2003	609,808.0	2005	10	2013	2	80	2052	7,007.9	0.75	539,700.0	0.0	18,000.0	521,700.0	84,458,962.80		Y
2003014 /CF GOSL	ADF-Rehab of Basic non-formal education -USD xlc MDRI	USD	2003	13,964,722.5	2008	10	2013	2	80	2052	139,646.0	0.75	12,459,400.0	0.0	418,900.0	12,040,500.0	275,862,303.60		Y

GOVERNMENT OF SIERRA LEONE

ANNEX 15b - EXTERNAL CREDITORS AS AT 1ST JANUARY 2023 AND 31ST DECEMBER 2023 (IN UNITS OF LOAN CURRENCIES EXCEPT OTHERWISE STATED)

Loan Key	Type of Loan	Cur-rency	Year Signed	Total Loan Approved	Year of first Disbursement	Grace Period (in year)	First Repayment year	Number of payments per year	Total Number of Payments	Last year of Repayment	Annual Principal Repayment	Interest Rate	Disbursed Outstanding Debt Including Principal Arrears As At 1st January, 2023	In Specific Loan Currency			Disbursed Outstanding Debt Including Principal Arrears As At 31 December 2023	Confirmation Status
														Disbursements	Principal Repayment	In SLE Equivalent		
														In SLE Equivalent	In SLE Equivalent by Creditor/Total	Yes= Y / No=N		
2003072 /CF GOSL	ADF - Social Action Support Project - USS xcl MDRI	USD	2003	3,311,051.4	2005	10	2013	2	80	2052	33,110.5	0.75	2,996,500.0	0.0	66,200.0	2,930,300.0	67,136,689.36	
2003073 /CF GOSL	Social Action Support Project - JPK xcl MDRI	JPk/2	2003	218,152.8	2005	10	2013	2	80	2052	2,181,528.0	0.75	197,400.0	0.0	4,400.0	193,100.0	31,253,406.20	
2003074 /CF GOSL	ADF-SAS Project - EUR xcl MDRI	EUR	2003	3,879,974.5	2006	10	2013	2	80	2052	38,799.8	0.75	3,511,400.0	0.0	77,600.0	3,433,800.0	87,010,100.00	
2003081 /CF GOSL	ADF-Nerica Rice Dissemination Proj. - EUR xcl MDRI	EUR	2003	442,520.2	2005	10	2013	2	80	2052	4,425.2	0.75	400,500.0	0.0	8,900.0	391,600.0	9,923,706.20	
2003082 /CF GOSL	ADF - Nerica Rice Dissemination Project - USS/USD	USD	2003	1,985,046.6	2008	10	2013	2	80	2053	19,850.5	0.75	1,779,800.0	0.0	39,700.0	1,740,100.0	39,867,779.12	
2003083 /CF GOSL	JPK xcl MDRI	JPk/2	2003	104,938.2	2008	10	2013	2	80	2054	1,049.4	0.75	95,000.0	0.0	500.0	94,400.0	15,288,659.10	
2003284 /CF GOSL	ADF - Nerica Rice Dissemination - GBP	GBP	2003	243,358.1	2012	10	2013	2	80	2053	2,433.6	0.75	220,200.0	0.0	4,900.0	215,400.0	6,286,943.40	
2004011 /CF GOSL	ERRL II excl. MDRI - ADF - USS	USD	2004	10,512,538.4	2005	10	2014	2	80	2053	105,125.4	0.75	9,544,000.0	0.0	105,100.0	9,438,900.0	216,256,525.68	
2005011 /CF GOSL	ADF- Agricultural Sector Rehab. Project - JPK xcl MDRI	JPk/2	2005	249,233.4	2006	10	2015	2	80	2055	1,246.2	0.75	230,500.0	0.0	2,500.0	228,000.0	36,916,496.80	
2005012 /CF GOSL	ADF-Agricultural Sector Rehab proj - EUR	EUR	2005	2,140,639.2	2007	10	2015	2	80	2055	21,406.3	0.75	1,980,100.0	0.0	21,400.0	1,958,700.0	49,632,035.20	
2005013 /CF GOSL	ADF-Agricultural Sector Rehab. Proj. - USD	USD	2005	7,219,328.2	2008	10	2015	2	80	2055	72,193.3	0.75	4,405,000.0	0.0	48,800.0	4,356,200.0	99,805,769.44	
2005014 /CF GOSL	ADF - Agriculture Sector Rehabilitation Project - GBP	GBP	2005	3,811,601.0	2012	10	2015	2	80	2054	38,116.0	0.75	2,943,700.0	0.0	31,800.0	2,911,900.0	85,001,878.80	
2008071 /CF GOSL	ADF- Bumbuna Hydro Power Project - USD - Add. Financing	USD	2008	8,227,911.3	2009	11	2020	2	80	2060	82,279.1	0.75	7,898,800.0	0.0	82,300.0	7,816,500.0	179,085,394.80	
2008072 /CF GOSL	ADF-Bumbuna Hydo Project - JPK -Add. Financing	JPk/2	2008	194,068.4	2009	9	2018	2	80	2058	1,940.7	0.75	186,300.0	0.0	1,900.0	184,400.0	29,845,006.20	
2010061 /CF GOSL	ADF- Three Towns Water Supply System Proj. - USD	USD	2010	8,907,971.6	2013	9	2020	2	80	2060	79,622.0	0.75	8,640,700.0	0.0	178,200.0	8,462,600.0	193,888,321.12	
2010401 /CF GOSL	ADF/NTF- Supp loan Bumbuna Hydro Power Proj - USD	USD	2010	1,099,819.6	2012	6	2017	2	40	2036	54,991.0	0.75	824,900.0	0.0	55,000.0	769,900.0	17,639,332.88	
2012051 /CF GOSL	ADF Matotoka -Yeyi Road Proj. - USD	USD	2012	4,021,702.3	2013	10	2022	2	80	2062	40,217.0	0.75	4,528,400.0	0.0	45,700.0	4,482,700.0	102,704,036.24	
2013287 /SL GOSL	Cote D'Ivoire, Liberia, Sierra Leone, Guinea (CLSG) Electricity Networks Interconnection Project)	SDR	2013	14,500,000.0	2018	10	2023	2	80	2062	104,916.8	0.75	10,251,000.0	0.0	72,500.0	10,178,500.0	311,339,242.90	
2013288 /SL GOSL	NTF- Cote D'Ivoire, Liberia, Sierra Leone, Guinea (CLSG) Electricity Networks Interconnection Project)	SDR	2013	667,000.0	2018	6	2020	2	40	2039	241,308.68	0.75	509,470.0	0	333,500	476,120.0	145,633,479.20	
2013298 /CF GOSL	ADF- Rural Water Supply and Sanitation Proj - USD	USD	2013	9,503,430.7	2014	10	2023	2	80	2063	13,069.9	0.75	9,503,400.0	0.0	47,500.0	9,455,900.0	216,646,016.08	
2014106 /SL GOSL	ADF-Ebola Sector Budget Support - Fight Back Programme	SDR	2014	19,800,000.0	2014	10	2024	2	60	2054	396,000.0	0.75	19,800,000.0	0.0	0.0	19,800,000.0	605,639,826.00	
2014107 /SL GOSL	FSF Ebola Sector Budget Support - Fight Back Programme	SDR	2014	4,800,000.0	2014	10	2024	2	60	2054	96,000.0	0.75	4,800,000.0	0.0	0.0	4,800,000.0	146,821,776.00	
2016004 /SL GOSL	"Mano River Union Rehabilitation of Bo-Bandajuma"	SDR	2016	3,710,000.0	2018	10	2027	2	60	2056	96,000.0	0.75	2,276,700.0	0.0	0.0	2,276,700.0	69,640,429.50	
2016005 /SL GOSL	"Mano River Union Rehabilitation of Bo-Bandajuma" Road Project - Transition Support Facility"	SDR	2016	3,230,000.0	2018	10	2027	2	60	2056	96,000.0	0.75	2,299,200.0	0.0	0.0	2,299,200.0	70,326,416.70	
2017004 /SL GOSL	"Rehabilitation and Extension of Bo-Kenema" Distribution Systems Project"	SDR	2017	4,621,000.0	2019	10	2027	2	60	2056	165,035.7	0.75	1,986,800.0	0.0	0.0	1,986,800.0	60,772,779.70	

GOVERNMENT OF SIERRA LEONE

ANNEX 15b - EXTERNAL CREDITORS AS AT 1ST JANUARY 2023 AND 31ST DECEMBER 2023 (IN UNITS OF LOAN CURRENCIES EXCEPT OTHERWISE STATED)

Loan Key	Type of Loan	Cur-rency	Year Signed	Total Loan Approved	Year of first Disburse-ment	Year of Grace Period (in year)	First Repayment year	Number of pay-ments per year	Total Number of Pay-ments	Last year of Repay-ment	Annual Principal Repayment	Interest Rate	Disbursed Outstanding Debt Including Principal Arrears As At 1st January, 2023	In Specific Loan Currency			Disbursed Outstanding Debt Equivalent by Creditor Total	Confir-mation Status
														Disbursements	Principal Repayment	Disbursed Outstanding Debt Equivalent		
2019004 /SL GOSL	"FREETOWN WASH AND AQUATIC-ENVIRONMENT RENOVATING PROJECT"	SDR	2019	6,270,000.0	2016	10	2027	2	60	2056	223,928.6	0.75	35,000.0	0.0	0.0	1,070,844.00	3,564,032,060.4	Y
2001060 /SL GOSL	Arab Bank For Economic Dev. In Africa	USD	2001	4,991,694.0	2022	11	2013	2	68	2047	146,814.0	1	3,523,500.0	0.0	0.0	77,364,249.04		
2003060 /SL GOSL	Kent-Tokoh Road Project - BADEA	USD	2003	7,200,000.0	2005	12	2020	2	68	2054	211,764.7	0	6,670,600.0	0.0	146,800.0	147,978,858.56		
2004030 /SL GOSL	Rehab. Njala University Cr. No.346	USD	2004	6,000,000.0	2007	12	2016	2	40	2036	274,000.0	1	3,754,900.0	0.0	211,800.0	3,463,900.0		
2005040 /SL GOSL	Hillside Bypass Road Proj. Cr.No.346	USD	2005	8,000,000.0	2006	16	2022	2	68	2055	235,294.1	0	7,882,400.0	0.0	291,000.0	177,898,594.64		
2006020 /SL GOSL	BADEA - Western Area Power Gen Proj. Ph. 1 Cr.No.503	USD	2006	4,000,000.0	2010	11	2017	2	40	2037	182,000.0	0	2,795,000.0	0.0	117,600.0	2,603,000.0		
2006080 /SL GOSL	Rehabilitation of Kabala Water Supply Proj. Cr.No.561	USD	2006	7,000,000.0	2009	15	2022	2	70	2056	200,000.0	0	6,725,900.0	0.0	192,000.0	59,637,853.60		
2008030 /SL GOSL	Western Area Power Gen.Proj. Ph. 2 Cr.No.559	USD	2008	10,000,000.0	2010	17	2025	2	68	2058	294,117.7	0	9,917,000.0	0.0	200,000.0	149,516,200.08		
2011070 /SL GOSL	Keneria - Pendembu Road project Cr.No. 592	USD	2011	5,700,000.0	2018	10	2021	2	40	2041	258,000.0	1	4,000,600.0	0.0	6,525,900.0	9,917,000.0		
2013291 /SL GOSL	Primary Health Care Support Project Cr.No.	USD	2013	8,000,000.0	2014	10	2023	2	40	2042	364,000.0	1	7,276,200.0	0.0	9,917,000.0	227,210,370.40		
2008020 /DR GOSL	Rehabilitation and Expansion of Fourah Bay College Resch. Agreement under HIPC relief - BADEA	USD	2008	7,491,287.0	2008	0	2008	2	44	2030	341,318.0	0	2,542,200.0	0.0	0.0	102,958,350.56	158,366,796.64	Y
2010040 /SL BSL	INTERNATIONAL MONETARY FUND	SDR	2010	22,200,000.0	2010	5	2015	2	10	2019	888,000.0	0	0.0	0.0	0.0	50,425,260.08	1,230,718,639.3	Y
2013020 /SL GOSL	ECF - Three Year Arrangement - IMF	SDR	2013	162,215,000.0	2013	5	2018	2	10	2022	1,778,000.0	0	444,000.0	0.0	0.0	2,428,722,759.80		
2017005 /SL GOSL	ECF - Three Year Loan 2 - IMF	SDR	2017	39,166,000.0	2017	5	2022	2	10	2022	7,833,200.0	0	35,249,400.0	0.0	79,401,500.0	838,603,161.50		
2018001 /SL GOSL	"ECF-Four Year Arrangement"	SDR	2018	15,500,000.0	2018	5	2024	2	10	2028	3,100,000.0	0	93,330,000.0	0.0	27,416,200.0	2,854,765,907.10		
2020001 /SL GOSL	"ECF-Four Year Arrangement"	SDR	2020	103,700,000.0	2021	5	2026	2	10	2030	103,700,000.0	0	35,260,000.0	0.0	93,330,000.0	3,171,962,119.00		
2020006 /SL GOSL	"Rapid Credit Facility RCF/CCRT"	SDR	2020	35,260,000.0	2021	5	2026	2	10	2030	35,260,000.0	0	35,260,000.0	0.0	103,700,000.0	1,078,528,296.20		
2023001 /SL GOSL	"Rapid Credit Facility Programme RCF"	SDR	2023	31,110,000.0	2021	5	2026	2	10	2030	31,110,000.0	0	31,110,000.0	0.0	31,110,000.0	11,324,170,879.3		
1978060 /SL GOSL	European Economic Community/ Economic Investment Bank	EURO	1978	462,811.8	1980	10	1989	2	60	2018	28,772.8	1	200.0	0.0	0.0	5,062.90		
1983080 /SL GOSL	Promotion of Small and Med.Scale Ent.	EURO	1983	1,325,228.0	1991	10	1993	2	60	2023	77,260.0	1	52,400.0	0.0	200.0	22,783.05		
1987020 /SL GOSL	North-West IADP, Kambia Rehabilitation of Telecoms.	EURO	1987	10,900,000.0	1993	10	1998	2	60	2027	251,939.4	0.75	1,863,100.0	0.0	388,100.0	37,338,887.50		
1989030 /SL GOSL	Network Ph.I	EURO	1989	1,421,113.7	1992	11	2000	2	60	2030	5,932.2	0.5	626,800.0	0.0	82,300.0	13,783,745.25		
2012287 /SL GOSL	Rehab. of Telecoms. Network Phase II	EURO	2012	75,000,000.0	2017	7	2019	2	40	2039	4,166.7	1.95	61,015,000.0	0.0	4,125,400.0	56,889,600.0	1,440,131,779.20	Y
1996052 /SL GOSL	International Development Association	SDR	1996	1,003,831.7	2004	10	2006	2	60	2036	20,076.6	0.75	533,800.0	0.0	0.0	494,300.0	15,118,252.70	
2001201 /SL GOSL	Transport Sector Project - Cr.No.2895 excl MDR1 2nd PSMIS Cr.No.3462 - excl MDR1	SDR	2001	637,752.6	2004	10	2011	2	60	2040	6,567.9	0.75	236,500.0	0.0	13,100.0	223,300.0	6,831,298.50	

GOVERNMENT OF SIERRA LEONE

ANNEX 15b - EXTERNAL CREDITORS AS AT 1ST JANUARY 2023 AND 31ST DECEMBER 2023 (IN UNITS OF LOAN CURRENCIES EXCEPT OTHERWISE STATED)

Loan Key	Type of Loan	Cur-rency	Year Signed	Total Loan Approved	Year of first Disburse-ment	Grace Period (in year)	First Repayment year	Number of pay-ments per year	Total Number of pay-ments	Last year of Repay-ment	Annual Principal Repayment	Interest Rate	Disbursed Outstanding Debt Including Principal Arrears As At 1st January, 2023	Disbursements	Principal Repayment	Disbursed Outstanding Debt Including Principal Arrears As At 31 December 2023	Confir-mation Status	
																		In Specific Loan Currency
2002051 /SL GOSL	HIV/Aids Response Proj. Cr. No.3627/SL excl MDRI	SDR	2002	9,859,758.5	2004	10	2012	2	60	2041	197,195.2	0.75	7,296,200.0	0.0	394,400.0	6,901,800.0	211,112,307.20	
2003020 /SL GOSL	National Social Action Project cr. 3748 excl MDRI	SDR	2003	24,543,962.7	2004	10	2013	2	60	2043	490,879.3	0.75	19,877,200.0	0.0	736,200.0	19,141,000.0	585,481,870.10	
2003030 /SL GOSL	Econ.Rehab.& Recovery Credit III - 3765 excl MDRI	SDR	2003	11,000,000.0	2003	12	0	2	60	0	0.0	0.75	8,910,000.0	0.0	330,000.0	8,580,000.0	262,443,924.60	
2004040 /SL GOSL	Power and Water Project Cr.No. 3945-0SL	SDR	2004	24,200,000.0	2004	10	2014	2	60	2044	484,000.0	0.75	18,812,500.0	0.0	453,300.0	18,359,200.0	561,568,091.30	
2005030 /SL GOSL	Urban Water Supply Project Cr.No. 2702-1 SL	SDR	2005	2,035,358.1	2005	10	2015	2	60	2044	40,707.0	0.75	1,730,100.0	0.0	40,700.0	1,689,300.0	51,673,574.70	
2008060 /SL GOSL	Second Government Reform and Growth Credit Cr.No 45200-SL	SDR	2008	6,400,000.0	2008	10	2019	2	60	2048	128,000.0	0.75	5,888,000.0	0.0	128,000.0	5,760,000.0	176,186,131.20	
2008080 /SL GOSL	Infrastructure Development Project (Transport) Cr.No 44690-SL	SDR	2008	3,700,000.0	2010	10	2018	2	60	2048	37,000.0	0.75	2,902,200.0	0.0	74,000.0	2,828,200.0	86,509,653.00	
2009030 /SL GOSL	Third Governance Reform and Growth-3 Cr.No 46610-SL	SDR	2009	6,400,000.0	2009	10	2020	2	60	2049	128,000.0	0.75	6,016,000.0	0.0	128,000.0	5,888,000.0	180,101,378.60	
2009040 /SL GOSL	Decentralized Service Delivery Programme Cr. No. 4656-0SL	SDR	2009	12,900,000.0	2010	10	2020	2	60	2049	258,000.0	0.75	12,055,500.0	0.0	256,500.0	11,799,000.0	360,904,924.40	
2009050 /SL GOSL	West Africa Regional Fisheries Prgm SL Cr. No.46630-SL	SDR	2009	9,700,000.0	2011	10	2020	2	60	2049	194,000.0	0.75	2,246,500.0	0.0	47,800.0	2,198,700.0	67,254,617.90	
2010100 /SL GOSL	Third Gov. Reform and Growth Cr-3 No 4775-SL Supr. Financing Youth Employment Support Cr.No 47900-SL	SDR	2010	4,700,000.0	2010	10	2020	2	60	2049	94,000.0	0.75	4,465,000.0	0.0	94,000.0	4,371,000.0	133,699,579.80	
2010200 /SL GOSL	Fourth Governance Reform and Growth Devt. Policy Financing Cr.No 48600-SL	SDR	2010	7,500,000.0	2010	10	2020	2	60	2050	150,000.0	0.75	7,070,900.0	0.0	148,900.0	6,922,000.0	211,730,627.30	
2010300 /SL GOSL	"West Africa Regional Communications"Infrastructure Prog. Cr. No 48560-SL"	SDR	2010	6,400,000.0	2010	10	2021	2	60	2050	128,000.0	0.75	6,144,000.0	0.0	128,000.0	6,016,000.0	184,016,625.90	
2011010 /SL GOSL	Public Financial Management Improvement and Consolidated Project Cr. No. P133424	SDR	2011	19,788,375.2	2011	10	2021	2	20	2050	395,767.5	0.75	18,996,800.0	0.0	395,800.0	18,601,100.0	568,967,194.40	
2014104 /SL GOSL	Fifth Governance Reform and Growth Credit- Cr.No 50360-SL	SDR	2014	7,900,000.0	2014	10	2024	2	60	2053	158,000.0	0.75	7,666,600.0	0.0	0.0	7,666,600.0	234,504,603.50	
2012010 /SL GOSL	S.L. Public Sector Payment & Performance Cr.No 51220-SL	SDR	2012	15,500,000.0	2012	10	2022	2	60	2051	310,000.0	0.75	15,190,000.0	0.0	310,000.0	14,880,000.0	455,147,505.60	
2012030 /SL GOSL	Energy Sector Utility Reform Project Smallholder Commercialisation and Agri-Business Development Project	SDR	2012	11,000,000.0	2013	10	2022	2	60	2051	220,000.0	0.75	7,989,400.0	0.0	220,000.0	7,769,400.0	237,650,130.30	
2014110 /SL GOSL	Health Service Delivery and Systems Support-Project"	SDR	2014	26,100,000.0	2015	10	2024	2	60	2053	361,000.0	0.75	26,099,300.0	0.0	0.0	26,099,300.0	798,321,103.20	
2016002 /SL GOSL	"Regional Disease Surveillance Systems"Enhancement (REDISSE)"XDR	USD	2016	28,900,000.0	2016	6	2022	2	60	2051	963,333.3	0.75	23,252,700.0	3,911,000.0	963,300.0	26,200,400.0	801,414,743.90	
2016008 /SL GOSL	"Productivity and Transparency Support Credit"	XDR	2016	7,100,000.0	2017	6	2022	2	60	2054	221,875.0	0.75	6,987,900.0	0.0	221,900.0	6,766,000.0	206,957,904.70	
2016009 /SL GOSL	"Additional Financing for the Revitalising Education"Development in Sierra Leone Project"	XDR	2016	14,200,000.0	2017	6	2022	2	60	2054	443,750.0	0.75	12,303,000.0	1,356,800.0	443,800.0	13,216,000.0	404,249,448.69	
2017002 /SL GOSL		XDR	2017	16,100,000.0	2017	6	2023	2	60	2055	503,305.0	0.75	16,100,000.0	0.0	251,600.0	15,848,400.0	484,768,989.30	
2017007 /SL GOSL		XDR	2017	7,300,000.0	2018	5	2023	2	64	2054	228,125.0	0.75	7,299,600.0	0.0	228,100.0	7,071,500.0	216,300,867.10	

GOVERNMENT OF SIERRA LEONE

ANNEX 15b - EXTERNAL CREDITORS AS AT 1ST JANUARY 2023 AND 31ST DECEMBER 2023 (IN UNITS OF LOAN CURRENCIES EXCEPT OTHERWISE STATED)

Loan Key	Type of Loan	Cur-ency	Year Signed	Total Loan Approved	Year of first Disbursement	Grace Period (in year)	First Repayment year	Number of payments per year	Total Number of Payments	Last year of Repayment	Annual Principal Repayment	Interest Rate	Disbursed Outstanding Debt Including Principal Arrears As At 1st January, 2023	In Specific Loan Currency			Disbursed Outstanding Debt Including Principal Arrears As At 31 December 2023	Confirmation Status
														Disbursements	Principal Repayment	Disbursed Outstanding Debt		
2017006/SL GOSL	"Additional Financing for the Public Financial Management Improvement and Consolidated Project"	XDR	2017	7,300,000.0	2018	5	2023	2	62	2054	235,483.9	0.75	7,218,100.0	114,100.0	7,104,100.0	217,298,311.20		
2018002/SL GOSL	"Sierra Leone Skills Development Project"	XDR	2018	14,300,000.0	2018	5	2024	2	62	2055	461,290.3	0.75	13,485,600.0	0.0	14,122,900.0	431,988,035.60		
2018003/SL GOSL	"Sierra Leone Agro-Processing Competitiveness Project"	XDR	2018	7,100,000.0	2019	5	2024	2	64	2056	221,875.0	0.75	5,549,800.0	0.0	7,070,700.0	216,279,150.30		
2018004/SL GOSL	"CLSG Add Financing"	USD	2018	7,100,000.0	2019	5	2024	2	64	2056	221,875.0	0.75	59,570,000.0	0.0	59,570,000.0	1,364,816,014.10		
2019001/SL GOSL	"Financial Inclusion"	USD	2018	7,100,000.0	2019	5	2024	2	64	2056	221,875.0	0.75	4,605,400.0	0.0	7,763,100.0	177,861,670.80		
2019001/SL GOSL	"Additional Financing for the Energy Sector Utility Project"	XDR	2019	36,100,000.0	2020	5	2025	2	64	2057	1,128,125.0	0.75	27,156,600.0	0.0	34,268,100.0	1,048,188,866.70	Y	
	International Fund for Agric Development																	
1979060 /SL GOSL	Magbosi Int. Agric. Develop. Project 021	SDR	1979	9,600,000.0	0	10	1992	2	76	2029	140,000.0	1	1,680,000.0	0.0	1,440,000.0	44,018,208.00		
1981040 /SL GOSL	Int. Agric. Develop. Project-IFAD 064	SDR	1981	4,900,000.0	0	10	1992	2	80	2031	46,984.0	1	399,400.0	0.0	47,000.0	10,772,233.68		
1984040 /SL GOSL	Agric. Sector Support Project-I FAD 0152	SDR	1984	2,987,214.0	1992	10	1995	2	80	2034	109,044.5	1	1,308,500.0	0.0	1,09,000.0	36,666,555.90		
1992090 /SL GOSL	North-Central Agric. Dev. Proj. IFAD 33	SDR	1992	1,128,940.8	1993	10	2003	2	80	2042	37,631.4	1	752,600.0	0.0	37,600.0	21,856,263.00		
1992100 /SL GOSL	North-Central Agric. Dev. Proj. IFAD Reg 308	SDR	1992	6,600,000.0	1993	10	2003	2	57	2031	165,000.0	1	1,403,700.0	0.0	165,000.0	37,864,829.34		
2004020 /SL GOSL	Rehab. & Community Based Povty Reductn Cr.No.619 SL	SDR	2004	5,900,000.0	2007	10	2014	2	60	2043	196,668.0	0.75	4,129,700.0	0.0	196,700.0	120,224,730.60		
2011030 /SL GOSL	Rehab.&Comm Based Povty Reductn Cr.No.619-A-SL	SDR	2011	7,050,000.0	2011	10	2021	2	60	2050	235,000.0	0.75	6,580,000.0	0.0	235,000.0	193,955,229.00		
2012060 /SL GOSL	Rural Finance & Community Improvement Prog. Cr.No. 1-873A-SL	SDR	2012	695,000.0	2013	10	2022	2	60	2052	23,168.0	0.75	584,700.0	0.0	18,200.0	17,316,885.30		
2013285 /SL GOSL	Rehabilitation and Community Based Poverty Reduction Project - 619-B-SL	SDR	2013	4,215,000.0	2014	10	2023	2	60	2052	140,500.0	0.75	4,214,800.0	0.0	4,074,300.0	124,544,017.26		
2013286 /SL GOSL	Rural Finance and Community Improvement Programme - Phase II - L-1-893	SDR	2013	7,375,000.0	2014	10	2023	2	60	2052	245,833.3	0.75	7,374,700.0	0.0	245,600.0	217,926,811.44		
2019003 /SL GOSL	"Agriculture Value Chain Development Project"	USD	2019	5,900,000.0	2019	10	2029	2	60	2059	196,666.7	0.75	5,294,500.0	0.0	5,294,500.0	121,303,348.40		
2019010 /SL GOSL	"Agriculture Value Chain - Additional Loan"	USD	2019	20,800,000.0	2021	10	2029	2	60	2059	693,333.3	0.75	534,900.0	0.0	534,900.0	12,255,200.88		
2018005 /SL GOSL	"Rural Finance and Community Improvement-Programme - Phase II"	USD	2018	4,500,000.0	2019	10	2029	2	2	60	2059	50,000.0	0.75	4,447,500.0	0.0	0.0	101,897,562.00	
1,060,601,874.8	Y																	
1996020 /SL GOSL	Islamic Development Bank /3 Emergency Assistance Project Cr.No.SL-0042	USD	1996	1,500,000.0	1997	10	2006	2	42	2026	67,072.7	2.5	367,400.0	0.0	75,000.0	292,400.0	6,699,234.88	
1996040 /SL GOSL	Bo - Rural Water & Sanitation Project Cr.No.SL-0040	ID	1996	622,000.0	1997	10	2006	2	42	2026	31,100.0	2.5	108,800.0	0.0	31,100.0	77,800.0	2,378,205.96	
2000040 /SL GOSL	IDB - Integrated Rural Dev. Project Cr.No. SL-0043/ SL-0044	ID	2000	5,181,164.3	2001	7	2008	2	42	2028	89,766.0	2.5	1,282,400.0	0.0	277,900.0	1,004,600.0	30,708,813.72	

GOVERNMENT OF SIERRA LEONE

ANNEX 15b - EXTERNAL CREDITORS AS AT 1ST JANUARY 2023 AND 31ST DECEMBER 2023 (IN UNITS OF LOAN CURRENCIES EXCEPT OTHERWISE STATED)

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														Disbursements	Principal Repayment		
2001020 /SL GOSL	Constr. of Primary Sch. W/A & S/Prov. No.SL-0045	ID	2001	1,446,000.0	2004	7	2008	2	40	2027	74,153.9	2.5	577,900.0	72,200.0	505,600.0	15,455,281.92	
2001030 /SL GOSL	Const. & Recons. of Pr.Schs.East & N/Prov. Cr.No. SL-0046/SL-0047	ID	2001	3,934,000.00	2004	7	2008	2	48	2031	135710.27	2.5	965300	193500	771900	23,595,593.58	
2002200 /SL GOSL	Reconstruction of Kissy Mental Hospital Cr.No. 2SL-0051	ID	2002	1,632,578.2	2003	7	2009	2	38	2027	15,482.0	2.5	408,100.0	90,700.0	317,400.0	9,702,346.68	
2003040 /SL GOSL	Rural Water SS and Sanitation Proj.SL-0052	ID	2003	3,100,000.0	2004	10	2013	2	42	2033	103,825.8	2.5	1,090,200.0	103,800.0	986,300.0	30,149,415.66	
2003050 /SL GOSL	Social Action Support Project -SASP Cr.No.0054/0055	ID	2003	6,940,000.0	2004	7	2010	2	48	2033	58,500.0	2.5	2,377,300.0	379,100.0	1,998,300.0	61,084,434.06	
2004050 /SL GOSL	Rural Infrastructure Devmt Project No. 57 & 58	ID	2004	6,681,771.5	2005	7	2011	2	48	2034	82,000.0	2.5	2,684,000.0	362,100.0	2,321,900.0	70,976,303.58	
2005020 /SL GOSL	IDB- Cap Buid for Palm Oil Prodn and Processing Cr.No.SL-0060	ID	2005	710,000.0	2006	10	2015	2	42	2035	35,500.0	2.5	352,300.0	29,400.0	323,000.0	9,873,528.60	
2006010 /SL GOSL	Diversified Food Prod. Proj.SL-061	ID	2006	7,000,000.0	2008	7	2013	2	38	2031	388,888.0	2.5	2,444,700.0	305,600.0	2,139,100.0	65,388,436.62	
2007010 /SL GOSL	Technical and Vocational Educ. & Training 2SL-0063	ID	2007	5,391,000.0	2007	7	2014	2	36	2031	299,526.0	2.5	2,686,700.0	299,500.0	2,387,200.0	72,972,407.04	
2007020 /SL GOSL	Reinforcement of Medium & Low Voltage Netw 2SL-0065	ID	2007	7,000,000.0	2012	7	2014	2	38	2032	388,888.9	2.5	3,444,200.0	388,900.0	3,055,300.0	93,395,021.46	
2009010 /SL GOSL	Construction of Kenema - Pendembu Road Project - 3SL-0068	ID	2009	7,653,000.0	2010	10	2019	2	40	2038	382,650.0	2.5	6,122,400.0	382,600.0	5,739,700.0	175,452,297.54	
2010010 /SL GOSL	ID.B-S.L. Community Driven Dev't Project Cr.No. 2SL-0070	ID	2010	5,620,000.0	2011	7	2017	2	36	2034	312,222.2	2.5	3,744,500.0	312,200.0	3,432,300.0	104,919,232.86	
2010020 /SL GOSL	I.S.F.D. Resources S.L. Community Driven Dev't Project Cr.No. 7SL-0071/ID	ID	2010	5,620,000.0	2011	7	2017	2	36	2034	312,222.2	2.5	4,234,800.0	421,500.0	3,813,300.0	116,565,717.06	
2010070 /SL GOSL	IDB- Palm Oil Prodn Cap Building Proj. Cr.No.2SL-0074	ID	2010	2,770,000.0	2011	8	2018	2	38	2036	153,888.9	2.5	1,598,300.0	153,900.0	1,444,400.0	44,152,708.08	
2010080 /SL GOSL	I.S.F.D.- Palm Oil Production Capacity Building Project Cr.No.SL-0076	ID	2010	1,033,000.0	2016	8	2018	2	38	2036	57,388.9	2.5	1,096,900.0	79,200.0	1,017,700.0	31,109,257.14	
2010090 /SL GOSL	ISTISNA/A- Palm Oil Production Capacity Building Project Cr.No. SL-073	USD	2010	4,680,000.0	2015	10	2020	2	30	2034	312,000.0	2.5	1,073,100.0	312,000.0	761,100.0	17,437,714.32	
2011040 /SL GOSL	Kabala Water Supply Project 2SL- 0079	ID	2011	8,000,000.0	2012	7	2018	2	38	2036	444,444.4	2.5	6,937,100.0	513,900.0	6,423,300.0	196,348,719.06	
2011050 /SL GOSL	IDB- Implement. of National Compo. - (ECOWAN) Project 2 SL-0077	ID	2011	2,830,000.0	2011	8	2019	2	36	2036	157,222.2	2.5	2,046,200.0	157,400.0	1,888,800.0	57,737,216.16	
2011080 /SL GOSL	ISTISNA/A- Implement. National Compo. ECOWAN (SALCAB) Cr.No. 2SL-0078	USD	2011	20,350,000.0	2014	5	2016	2	24	2027	1,695,833.3	2.5	10,175,000.0	1,695,800.0	8,479,200.0	194,267,279.90	
2012020 /SL GOSL	Construction of Pendembu - Kailahun Road Project - 3SL-0080	ID	2012	16,817,523.8	2016	7	2019	2	36	2037	529,444.4	2.5	13,075,900.0	934,300.0	12,141,600.0	371,146,857.12	
2013010 /SL GOSL	ISTISNA/A- Linking Small Holder Farmers to Market in S/L Cr.No. SL-0081	USD	2013	20,000,000.0	2014	4	2017	2	30	2031	1,333,333.3	2.5	9,840,900.0	1,333,300.0	8,507,500.0	194,917,034.00	
2015003 /SL GOSL	Regarding Health System Strengthening Project 7SL-0087	USD	2015	10,000,000.0	2016	12	2027	2	40	2046	500,000.0	2.5	7,597,100.0	0.0	8,891,100.0	203,705,770.32	
2015004 /SL GOSL	Sierra Leone Community Development Project II - Istisnaa 2SL-0084	USD	2015	31,680,000.0	2017	5	2020	2	30	2034	2,112,000.0	2.5	7,133,400.0	2,112,000.0	14,548,100.0	333,314,428.72	

GOVERNMENT OF SIERRA LEONE

ANNEX 15b - EXTERNAL CREDITORS AS AT 1ST JANUARY 2023 AND 31ST DECEMBER 2023 (IN UNITS OF LOAN CURRENCIES EXCEPT OTHERWISE STATED)

Loan Key	Type of Loan	Cur-rency	Year Signed	Total Loan Approved	Year of first Disbursement	Grace Period (in year)	First Repayment year	Number of payments per year	Total Number of Payments	Last year of Repayment	Annual Principal Repayment	Interest Rate	Disbursed Outstanding Debt Including Principal Arrears As At 1st January, 2023	Disbursements	Principal Repayment	Disbursed Outstanding Debt Including Principal Arrears As At 31 December 2023	Confir-mation Status	
																		In Specific Loan Currency
2015005 /SL GOSL	Sierra Leone Community Development Project II -2SL 0088	USD	2015	15,000,000.0	2016	5	2020	2	40	2039	750,000.0	2.5	4,743,400.0	0.0	750,000.0	3,993,400.0		
2015005 /SL GOSL	"Regional Rice Value Development Program -"Instalment Sale"	USD	2020	20,000,000.0	2021	5	2026	2	40	2038	1,000,000.0	2.5	4,091,600.0	1,091,400.0	0.0	5,183,000.0		
2020010 /SL GOSL	"Regarding The Maternal Neonatal and Child-Health Strengthening Project"	XID	2020	4,760,000.0	2021	7	2027	2	36	2044	264,444.4	2.5	495,300.0	315,000.0	0.0	810,300.0	Y	
	Opec Fund for International Development																	
2003100 /SL GOSL	OEPC - Commodity Import Program Cr.No.952G	USD	2003	9,500,000.0	2004	5	2008	2	30	2023	633,320.0	1	950,200.0	0.0	633,300.0	316,900.0		
2005050 /SL GOSL	OEPC- Tokeh - Lumley Road Project 1017P	USD	2005	7,000,000.0	2007	5	2010	2	30	2024	466,666.7	2	1,132,000.0	0.0	466,700.0	665,300.0		
2005060 /SL GOSL	OEPC -Hillside Bypass Road Cr.No. 1016P	USD	2005	6,000,000.0	2011	5	2010	2	30	2024	400,000.0	1	529,600.0	0.0	400,000.0	129,600.0		
2006060 /SL GOSL	-OEPC- Bumbuna Hydroelectric Power Project 1088P	USD	2006	10,000,000.0	2008	5	2011	2	30	2026	666,666.7	2	2,316,000.0	0.0	666,700.0	1,649,300.0		
2007030 /SL GOSL	-OEPC- Kenema - Pendembu Road Project 1160P	USD	2007	12,510,000.0	2010	5	2012	2	30	2027	834,000.0	1	4,170,000.0	0.0	834,000.0	3,336,000.0		
2007050 /SL GOSL	OEPC- Debt Relief Agreement Cr. No. 1161H	USD	2007	5,400,000.0	2009	5	2012	2	30	2027	360,000.0	1	1,800,000.0	0.0	360,000.0	1,440,000.0		
2011090 /SL GOSL	-OEPC- Three Towns Water Supply and Sanitation Project Cr.No.1377P	USD	2011	19,000,000.0	2013	5	2016	2	30	2030	1,266,666.0	1	10,955,000.0	0.0	1,266,700.0	9,688,300.0		
2012040 /SL GOSL	-OEPC- Matatoka - Yiye Road Project Cr.No.1445P	USD	2012	10,000,000.0	2013	5	2017	2	30	2032	666,666.7	2	6,333,400.0	0.0	666,700.0	5,666,700.0		
2013290 /SL GOSL	-OEPC- Fourah Bay College "Rehabilitation of Bo-Bandajuma Road Project"	USD	2013	13,000,000.0	2017	5	2018	2	30	2032	866,666.7	2	7,979,400.0	0.0	433,300.0	7,546,100.0		
2016007 /SL GOSL	"Three Towns Water Supply and Sanitation Project"(Additional Loan)"	USD	2016	20,000,000.0	2018	5	2021	2	30	2050	1,333,333.3	2	13,554,800.0	0.0	1,333,300.0	12,221,400.0		
2017003 /SL GOSL	"Education Sector Support Project"	USD	2017	13,150,000.0	2018	5	2022	2	30	2036	876,666.7	2	12,273,200.0	0.0	876,700.0	11,396,500.0	Y	
2022002 /SL GOSL		USD										0.0	0.0	2,840,300.0	0.0	2,840,300.0		
	ECOWAS Bank for International Devmt																	
2005001 /SL GOSL	SL Maritime Administration Project Cr.No.008	SDR	2005	4,110,000.0	2008	6	2011	2	34	2027	241,764.7	3	1,453,600.0	0.0	0.0	0.0		
2009020 /SL GOSL	SIERRATEL-Modernation & Expansion of Network & Telecom. Infra.	USD	2009	29,452,856.0	2012	6	2015	2	30	2029	1,963,523.7	2.75	19,148,800.0	0.0	1,891,200.0	17,257,600.0	Y	
2011020 /SL GOSL	Solar Street Light Project	USD	2011	20,000,000.0	2012	6	2017	2	30	2031	1,333,333.3	2.75	14,233,400.0	0.0	1,229,800.0	13,003,600.0	Y	
Total (Multilateral and Bilateral) - (A)		Leones														152,465.6	39,456,491,881.06	Y
External Commercial - (B)	See list of breakdown as attached	USD														3,493,170,473.55	3,493,170,473.55	Y
Grand Total (Disbursed Outstanding Debt) - (A) + (B)		Leones														42,949,662,354.61	42,949,662,354.61	Y

GOVERNMENT OF SIERRA LEONE
ANNEX 15c: GOVERNMENT OF SIERRA LEONE. EXTERNAL LOANS SIGNED AND RATIFIED IN 2020-END-SEPTEMBER 2024, IN MILLIONS OF DOLLARS
 In thousands of Leones

No.	Title of Agreement	Signature Date	Date ratified by Parliament	Funding Agency	Amount Signed	Equivalent in (Million USD)	Commitment Charge(%)	Maturity Period (Yr)	Grace Period (Yr)	Interest Rate/Service	Grant Element
1	Land and Infrastructure Development	13-Oct-19	14-May-20	Indian EXIM Bank	US\$30 million	30.00	0	25.00	5.00	1.50	35.46
2	Revamping of Aquatic Env. in the Greater Freetown	17-Nov-19	14-May-20	Kuwait Fund	KD5.0 million	17.10	0.5	26.00	6.00	1.00	37.09
3	Agriculture Value Chain Development	27-Nov-19	14-May-20	IFAD	US\$20.8 million	20.80	1.46	40.00	10.00	0.00	45.00
Total 2020						67.90				Average	39.18
1	Maternal, Neonatal and Child Health	27-Jun-20	4-Feb-21	IDB	US\$20.0 million	20.00	0	25.00	7.00	1.50	37.33
2	Partial Financing of the Construction of the Kono University	31-Aug-20	23-Feb-21	EBID	US\$32.0 million	32.00	0	30.00	5.00	1.75	35.97
3	Construction of Pendembu-Kailahun Road	18-Dec-20	15-Jun-21	IDB	US\$10 million	10.00	0	25.00	7.00	0.40	51.39
4	Rehabilitation of existing potable water facilities in four communities	17-Dec-20	21-Dec-21	Indian Exim Bank	US\$15 million	15.00	0	25.00	5.00		35.46
5	Construction of Tikonko-Kpetemba-Mattru Jong Road Lot Kpetemba Mattru Jong, 1st component /2	22-Dec-20	15-Jun-21	BADEA	US\$20 million	20.00	0	26.00	7.00	1.50	35.60
6	Construction of Tikonko-Kpetemba-Mattru Jong Road Lot Kpetemba Mattru Jong, 2nd component /2	22-Dec-20	15-Jun-21	BADEA	US\$5 million	5.00	0	25.00	6.00	2.50	
7	Supplemental Loan for Developing Three Tertiary Hospitals Project in Freetown	17-Dec-20	21-Dec-21	Kuwait Fund	KD630,000	2.08	0	25.00	5.00	1.50	35.46
Total 2021						104.08				Average	38.54
1	Education Sector Support /1	19-Oct-19	27-Oct-20 (3rd component became effective on 05-Jan-2022)	OFID	US\$20.0 million	20.00	0	20.00	5.00	2.25	24.98
2	Support of Education Sector /1	17-Nov-19	27-Oct-20 (3rd component became effective on 05-Jan-2022)	BADEA	US\$20.0 million	20.00	0	20.00	5.00	1.75	29.44
3	Education Sector Support /1	26-Apr-21	5-Jan-22	SDF	US\$25.0 million	25.00	0	30.00	10.00	1.00	49.00
4	GIGA Project for Digital Schools Connectivity	22-Dec-21	26-Oct-22	IsDB	US\$5.0 million	5.00	0	25.00	5.00	IsDB terms	50.89
5	Agriculture Value Chain	22-Dec-21	19-Dec-22	OFID/OPEC	US\$15.0 million	15.00	0	22.00	5.00	1.25	30.87
6	Freetown WASH and Aquatic Environment Revamping	22-Dec-21	19-Dec-22	OFID/OPEC	US\$520.0 million	20.00	0	22.00	5.00	1.25	30.87
Total 2022						105.00					
1	Rice Value Chain Development Project	20-Dec-22	30-Mar-23	BADEA	US\$10.0 million	10.00	0.0	25.0	5.0	1.5	35.5
2	Tikonko-Kpetemba-Mattru	20-Dec-22	30-Mar-23	BADEA	US\$20.0 million	20.00	0.0	26.0	7.0	1.5	38.0
3	Tikonko-Kpetemba-Mattru	20-Dec-22	30-Mar-23	BADEA	US\$5.0 million	5.00	0.0	25.0	6.0	2.5	26.1
Total 2023						35.0					
1	Agricultural Value Chain Development Project /3	22-Mar-23	Now in Parliament	IFAD	US\$9.00 million	9.00	0.0	40.0	10.0	TBD	TBD
2	Agricultural Value Chain Development Project	22-Mar-23	Now in Parliament	IFAD Grant	US\$3.33 million	3.33	0.0	0.0	0.0		
2	Construction and Equipping of Riyadh Hospital	9-Nov-22	Now in Parliament	Saudi Fund	Riyah187.5 million	50.00	0.0	20.0	5.0	1.0	36.1
Total 2024						62.3					

Note

/1 A joint financing project with BADEA and Saudi Fund, providing the amount of US\$20 million and US\$25 million respectively. Combined average grant element 36.67%.

/2 The Tikonko-Kpetemba-Mattru Jong Road loan has two components: US\$20 million with a Grant Element (GE) of 38% and US\$5 million with a GE of 26.11 percent. The weighted average GE is 35.6%.

/3 The AVDP financing combines a grant of \$ 3.33 million and a loan of US\$9 million.

GOVERNMENT OF SIERRA LEONE
ANNEX 15d - STOCK OF DOMESTIC DEBT BY INSTRUMENT JUNE 2021 - 2024
 In millions of Leones

Categories of Instruments	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	Est. Share of Total End-2024
Marketable Securities (A)	9,161.82	13,505.39	18,603.94	23,129.37	89.9
T-Bills	8,407.88	11,542.83	15,007.75	18,703.21	72.7
91 -days T-bills	-	2.21	-	30.06	0.1
182 -days T-bills	2.00	0.98	50.91	90.14	0.4
364-days T-bills	8,405.88	11,539.64	14,956.84	18,583.01	72.3
T-Bonds	363.60	1,489.02	2,731.76	3,267.15	12.7
1-Year T-Bond	-	-	33.66	33.66	0.1
2-Year T-Bond	257.11	682.85	1,399.00	1,875.88	7.3
3-Year T-Bond	106.49	806.17	1,299.10	1,357.60	5.3
Zero-Coupon Bonds	390.34	473.54	864.43	1,159.01	4.5
2.35-yr Zero Coupon Bond Securiport	25.07	-	275.27	272.37	1.1
SLCB Zero-Coupon Bond	-	-	124.34	565.09	2.2
CSE Zero-Coupon Bond (Discounted to Commercial Bank)	365.28	473.54	464.82	321.55	1.3
Non-Marketable Securities (B)	2,701.16	2,550.33	2,177.17	2,584.64	10.1
T-Bonds	699.61	737.11	729.61	937.76	3.6
2-Year T-Bond	85.49	95.49	55.00	60.00	0.2
3-Year T-Bond	227.38	262.38	302.87	509.77	2.0
5-Year T-Bond	367.99	367.99	367.99	367.99	1.4
10-Year T-Bond	18.75	11.25	3.75	-	-
Others (C.)	2,001.55	1,813.22	1,447.56	1,646.88	6.4
Ways and Means	196.19	117.99	186.02	446.75	1.7
Verified Domestic Arrears	1,805.36	1,695.24	1,261.54	1,200.13	4.7
Total (A+B+C)	11,862.98	16,055.72	20,781.11	25,714.01	100.0

GOVERNMENT OF SIERRA LEONE
ANNEX 15e: PROJECTED EXTERNAL DEBT SERVICE PAYMENT 2023 - 2027
 In millions of US\$

Creditor/International	2023 Actuals		2024 Estimate		2025 Projection		2026 Projection		2027 Projection	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Financial Institution										
IDA	8,667.2	4,032.5	8,552	2,146.3	12,615.7	3,859.5	14,529.1	3,186.7	14,529.1	3,098.8
IMF 1/	7,470.1	-	48,332.3	-	62,671.0	-	73,964.3	-	65,176.7	-
ADB	2,521.4	1,1	13,829,972	1,120.	1 3,720.5	1,197.5	3,825.9	1,216.3	4,122.9	1,233.4
IFAD	1,952.0	727.4	1,286	288.2	1,922.2	393.5	1,922.3	453.3	1,922.3	512.4
IDB	11,714.6	537.4	20,111	1,169.1	13,957.0	2,478.6	14,761.4	1,234.0	16,276.3	1,354.5
EIB/EEC	5,156.7	1,180.9	5,079	1,227.6	5,089.1	1,133.6	5,093.0	1,040.8	5,095.0	948.1
BADEA	2,532.5	105.2	1,957	143.2	2,560.4	317.1	2,571.3	431.6	3,991.3	474.6
OFID	7,537.3	1,154.6	7,432	923.2	6,204.0	937.4	7,870.7	1,096.8	8,999.2	1,236.9
EBID	3,573.3	812.6	4,774	1,420.8	3,619.6	691.8	4,419.6	733.9	5,219.6	750.3
Multilateral Total	51,125.1	9,664.2	100,494.8	8,438.5	112,359.5	11,009.0	128,957.6	9,393.4	125,332.4	9,609.0
China EXIM Bank	4,008.0	794.8	2,931.9	335.5	5,280.0	597.3	5,280.0	518.4	4,736.0	436.5
Govt. Of China	-	-	2,392.1	-	-	-	3,359.8	-	3,359.8	-
India EXIM Bank	4,098.2	438.8	6,462.4	370.2	6,835.4	346.8	7,210.5	503.7	7,585.5	676.7
Korea EXIM Bank	2.2	7.6	2.0	5.0	0.8	5.2	0.7	5.3	1,100.4	5.4
Kuwait Fund	5,625.9	1,432.3	4,748.6	696.4	4,794.4	900.7	5,386.4	1,010.9	5,394.3	1,033.8
Saudi Fund	1,343.1	392.7	1,226.7	248.2	1,246.6	280.4	1,246.6	273.6	1,593.1	264.7
Abu Dhabi Fund	1,546.4	133.9	963.0	167.4	963.0	151.7	963.0	137.8	963.0	124.0
Bilateral Total	16,623.9	3,200.2	18,726.7	1,822.7	19,120.2	2,282.1	23,447.0	2,449.7	24,732.1	2,541.1
Commercial	11,191.0	-	10,350.0	-	9,000.0	-	9,000.0	-	9,000.0	-
Grand Total (A+B+C)	78,940.0	12,864.5	129,571.5	10,261.3	140,479.7	13,291.1	161,404.6	11,843.1	159,064.5	12,150.1
Grand Total (Excluding IMF Repayment)	71,469.8	12,864.5	81,239.2	10,261.3	77,808.7	13,291.1	87,440.3	11,843.1	93,887.8	12,150.1
Grand Total (Excluding IMF Repayment, NLe'000) / 2	1,870,000.0	274,000.0	1,703,000.0	313,000.0	1,893,000.0	319,000.0	2,250,000.0	441,000.0	2,366,000.0	516,000.0

Note:

1/ Repayment of IMF Loans rest with the Bank of Sierra Leone
 /2 We applied the fiscal assumptions to get the Leone equivalent of external debt service

Note:

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

**GOVERNMENT OF SIERRA LEONE
ANNEX 15f: Domestic Interest Payments - FY2023-27
In Million of Leones**

Instruments	2023 Actual	2024 Estimates		Projections		
		Interest	Share TOTAL 2024	2025	2026	2027
Marketable Securities (A)						
T-Bills	2,789.9	4,193.2	95.6	6,793.4	4,126.1	3,534.4
91 -days T-bills	0.1	4.1	0.1	6.7	4.1	3.5
182 -days T-bills	0.2	12.9	0.3	20.8	12.7	10.8
364-days T-bills	2,399.2	3,423.1	78.0	5,545.8	3,368.4	2,885.3
T-Bonds	390.41	753.09	17.17	1,220.08	741.04	634.76
1-Year T-Bond	0.0	9.8	0.2	15.8	9.6	8.2
2-Year T-Bond	194.7	439.6	10.0	712.1	432.5	370.5
3-Year T-Bond	195.7	303.8	6.9	492.1	298.9	256.0
Non-Marketable Securities (B)	127.3	193.0	4.4	312.6	189.9	162.6
T-Bonds	127.3	167.8	3.8	271.8	165.1	141.4
2-Year T-Bond	14.4	16.3	0.4	26.4	16.0	13.7
3-Year T-Bond	75.1	111.7	2.5	181.0	109.9	94.2
5-Year T-Bond	37.0	39.6	0.9	64.1	39.0	33.4
10-Year T-Bond	0.8	0.2	0.0	0.2	0.1	0.1
Others (C.)	9.3	25.2	0.6	40.8	24.8	21.2
Ways and Means	9.3	25.2	0.6	40.8	24.8	21.2
Total	2,926.4	4,386.2	100.0	7,106.0	4,316.0	3,697.0

**GOVERNMENT OF SIERRA LEONE
ANNEX 16: TOTAL DUTY AND TAX EXEMPTIONS BY CATEGORY OF BENEFICIARIES: 2021 TO 2023
in thousand of Leones**

Category of Beneficiaries	2021		2022		Jan-Sept.2024	
	Total Waivers	Proportion of Total	Total Waivers	Proportion of Total %	Total Waivers	Proportion of %
Diplomats (Embassies)	6,485	2.13	31,062	2.95	15,871	1.65
Donor Funded Projects	88,911	29.14	102,555	9.75	61,539	6.41
International Organisations	30,411	9.97	102,662	9.76	95,675	9.97
MDAs	25,334	8.30	207,072	19.69	93,674	9.76
Returning Diplomats & Students	322	0.11	3,354	0.32	1,031	0.11
SOEs	0	0.00	406	0.04	5,589	0.58
NGO	41,924	13.74	886	0.08	70,293	7.32
Political Class (MPs & Ministers)	467	0.15	78,889	7.50	1,995	0.21
Private Investment Concessions	111,218	36.46	524,950	49.91	614,129	63.99
<i>o/w Agriculture</i>	17,910	16.10	74,505	14.19	63,844	6.65
<i>Construction</i>	46	0.04	639	0.12	450	0.05
<i>Education</i>	0	0.00	373	0.07	313	0.03
<i>Energy</i>	26,798	24.10	151,115	28.79	270,331	28.17
<i>o/w Kawpowership</i>	25,535	22.96	67,376	12.83	60,759	9.89
<i>Others</i>	1,263	1.14	83,739	15.95	209,572	34.13
Fisheries	0	0.00	353	0.07	0	0.00
Health	12	0.01	0	0.00	699	0.07
Local Government	228	0.21	0	0.00	0	0.00
Internal Affairs	3,237	2.91	0	0.00	0	0.00
Manufacturing	51,463	46.27	233,011	44.39	235,753	24.56
Marine Resources	0	0.00	0	0.00	0	0.00
Mining	9,594	8.63	21,621	4.12	29,555	3.08
Road Construction	0	0.00	0	0.00	0	0.00
Telecommunications	546	0.49	10,758	2.05	10,156	1.06
Tourism	0	0.00	442	0.08	1,172	0.12
Trade	597	0.54	27,132	5.17	999	0.10
Transport	787	0.71	5,002	0.95	202	0.02
Environment	0	0.00	0	0.00	656	0.07
Water Services	0	0.00	0	0.00	0	0.00
Grand Total	305,072	100	1,051,836	100	959,796	100

**GOVERNMENT OF SIERRA LEONE
ANNEX 16a: Total Duty and Tax Exemptions on Rice Importation:2010-2024 (Jan-Sept)
In thousands of Leones**

Year	Total Import 10%	Total Import GST GST is Paid on Rice*	Total Import GST assuming 15%	Total Revenue Loss
2010	27,686	41,529		69,215
2011	57,455	86,183		143,638
2012	51,535	77,302		128,837
2013	57,790	86,685		144,476
2014	54,781	82,171		136,952
2015	71,619	107,429		179,048
2016	63,395	95,092		158,487
2017	137,550	206,324		343,874
2018	138,581	207,871		346,452
2019	117,335	176,003		293,338
2020	198,406	327,370		525,776
2021	140,048	231,079		371,127
2022	266,607	399,911		666,518
2023	357,509	536,264		893,773
2024 (Jan - Sep)**	138,930	416,790		555,720
Total	1,879,226	3,078,004		4,957,230