

**ANNEX 1: NON SALARY, NON INTEREST RECURRENT (SUBSIDIES AND TRANSFERS) INDICATIVE CEILINGS FOR FY2025 - 2027**
**In thousands of Leones (NLe' t)**

Details	FY2025 Indicative Ceilings	% of Total Subsidies and Transfers	FY2026 Indicative	% of Total Subsidies and Transfers	FY2027 Indicative	% of Total Subsidies and Transfers
<b>1 GENERAL SERVICES</b>	<b>593,156.5</b>	<b>17.9%</b>	<b>724,129.9</b>	<b>20.8%</b>	<b>842,730.4</b>	<b>21.2%</b>
130 National Revenue Authority (NRA)	<b>575,656.5</b>	17.4%	<b>705,716.0</b>	20.3%	<b>821,679.9</b>	20.7%
134 Electoral Commission Sierra Leone (ECSL)	<b>17,500.0</b>	0.5%	<b>18,413.8</b>	0.5%	<b>21,050.5</b>	0.5%
Domestic	17,500.0	0.5%	18,413.8	0.5%	21,050.5	0.5%
<b>3 SOCIAL SERVICES</b>	<b>136,989.3</b>	<b>4.1%</b>	<b>144,142.6</b>	<b>4.1%</b>	<b>164,782.3</b>	<b>4.1%</b>
300 Ministry of Technical and Higher Education	<b>136,989.3</b>	4.1%	<b>144,142.6</b>	4.1%	<b>164,782.3</b>	4.1%
Grants to Tertiary Institutions	136,989.3	4.1%	144,142.6	4.1%	164,782.3	4.1%
Grants to Tertiary Education	136,989.3	4.1%	144,142.6	4.1%	164,782.3	4.1%
<b>4 ECONOMIC SERVICES</b>	<b>2,348,050.5</b>	<b>71.0%</b>	<b>2,370,660.6</b>	<b>68.1%</b>	<b>2,695,649.1</b>	<b>67.8%</b>
406 Ministry of Energy	<b>813,300.0</b>	24.6%	<b>541,000.0</b>	15.5%	<b>605,000.0</b>	15.2%
Energy Subsidies(Incl. Fuel)	813,300.0	24.6%	541,000.0	15.5%	605,000.0	15.2%
<i>Energy Subsidies for IPPs (Karpower &amp; CLSG)</i>	813,300.0	24.6%	541,000.0	15.5%	605,000.0	15.2%
411 Road Maintenance Fund	<b>199,000.0</b>	6.0%	<b>226,391.3</b>	6.5%	<b>257,808.2</b>	6.5%
Road Maintenance Fund Administration	27,617.2	0.8%	29,059.3	0.8%	33,220.3	0.8%
Sierra Leone Roads Authority	53,349.2	1.6%	56,135.0	1.6%	64,172.9	1.6%
Road Maintenance Activities	118,033.5	3.6%	141,197.0	4.1%	160,415.0	4.0%
412 National Telecommunications Authority (NatCA)	<b>461,932.5</b>	14.0%	<b>506,053.6</b>	14.5%	<b>578,515.3</b>	14.5%
415 Sierra Leone Maritime Administration (SLMA)	<b>106,898.2</b>	3.2%	<b>125,249.0</b>	3.6%	<b>143,183.3</b>	3.6%
416 Civil Aviation Authority	<b>107,148.3</b>	3.2%	<b>112,743.3</b>	3.2%	<b>128,887.0</b>	3.2%
420 Sierra Leone Environment Protection Agency (SLEPA)	<b>100,786.3</b>	3.0%	<b>121,049.2</b>	3.5%	<b>138,382.2</b>	3.5%

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423 Sierra Leone Petroleum Regulation Agency	<b>70,264.9</b>	2.1%	<b>98,934.0</b>	2.8%	<b>113,100.3</b>	2.8%
424 Sierra Leone Petroleum Directorate	<b>38,012.7</b>	1.1%	<b>54,997.7</b>	1.6%	<b>62,872.8</b>	1.6%
425 Sierra Leone Road Safety Authority	<b>107,564.0</b>	3.3%	<b>138,180.8</b>	4.0%	<b>157,966.8</b>	4.0%
430 Cargo Tracking Fees Transfers to SLPA	<b>343,143.6</b>	10.4%	<b>446,061.8</b>	12.8%	<b>509,933.2</b>	12.8%
<b>7 TRANSFERS TO LOCAL COUNCILS</b>	<b>229,103.7</b>	<b>11.3%</b>	<b>241,067.0</b>	<b>6.9%</b>	<b>275,138.3</b>	<b>6.9%</b>
Grants for General Administrative Expenses	29,163.8	0.9%	30,686.7	0.9%	34,633.7	0.9%
Local Government Grants	26,347.2	0.8%	27,723.0	0.8%	31,288.8	0.8%
Support to Local Councils DDCCs	2,816.6	0.1%	2,963.7	0.1%	3,344.9	0.1%
Grants for Devolved Functions	199,939.9	6.0%	210,380.3	6.0%	240,504.6	6.0%
Sensitisation on Fire Prevention Services	4,006.3	0.1%	4,215.5	0.1%	4,819.1	0.1%
Education Services	46,361.3	1.4%	48,782.1	1.4%	55,767.2	1.4%
Administration	3,413.3	0.1%	3,591.5	0.1%	4,105.8	0.1%
Pre-primary and Primary Education	5,709.7	0.2%	6,007.9	0.2%	6,868.1	0.2%
Examination Fees for NPSE	20,000.0	0.6%	21,044.4	0.6%	24,057.7	0.6%
Secondary Education	9,061.0	0.3%	9,534.1	0.3%	10,899.3	0.3%
<i>of which:</i> Science Equipment	3,563.2	0.1%	3,749.3	0.1%	4,286.1	0.1%
Examination Fees for BECE	35,000.0	1.1%	36,827.6	1.1%	42,101.0	1.1%
Government Libraries	4,974.4	0.2%	5,234.2	0.2%	5,983.7	0.2%
Education Development	11,783.4	0.4%	12,398.7	0.4%	14,174.0	0.4%
School Bus Services	11,419.4	0.3%	12,015.7	0.3%	13,736.3	0.3%
Youths and Sports Services	9,686.4	0.3%	10,192.2	0.3%	11,651.7	0.3%
Sports Equipment	2,560.3	0.1%	2,694.0	0.1%	3,079.8	0.1%
Youths Division	7,126.1	0.2%	7,498.2	0.2%	8,571.9	0.2%
Solid Waste Management Services	12,830.2	0.4%	13,500.1	0.4%	15,433.2	0.4%
Environment and Forestry	7,709.3	0.2%	8,111.8	0.2%	9,273.4	0.2%

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Monthly Cleaning	10,188.0	0.3%	10,720.0	0.3%	12,255.0	0.3%
Health Care Services	38,747.2	1.2%	40,770.5	1.2%	46,608.4	1.2%
District Peripheral Health Care Services (PHCs)	28,480.3	0.9%	29,967.5	0.9%	34,258.6	0.9%
Secondary Health Services (District Hospitals except, Bo, Kenema & M)	10,266.9	0.3%	10,803.0	0.3%	12,349.8	0.3%
Social Welfare, Gender and Children's Affairs	10,777.4	0.3%	11,340.2	0.3%	12,964.0	0.3%
Social Welfare Division	5,693.1	0.2%	5,990.4	0.2%	6,848.1	0.2%
Gender and Children's Affairs Division	5,084.3	0.2%	5,349.8	0.2%	6,115.8	0.2%
Agriculture and Food Security Services	47,093.9	1.4%	49,553.1	1.4%	56,648.5	1.4%
Fisheries and Marine Resources	4,947.9	0.1%	5,206.2	0.1%	5,951.7	0.1%
Water services	7,592.1	0.2%	7,988.5	0.2%	9,132.4	0.2%
Rural Water Services	7,592.1	0.2%	7,988.5	0.2%	9,132.4	0.2%
<b>Total Subsidies and Transfers Provisions</b>	<b>3,307,300.0</b>	<b>100.0%</b>	<b>3,480,000.0</b>	<b>100.0%</b>	<b>3,978,300.0</b>	<b>100.0%</b>
<b>Transfers to Local Councils</b>	<b>229,103.7</b>	<b>6.9%</b>	<b>241,067.0</b>	<b>6.9%</b>	<b>275,138.3</b>	<b>6.9%</b>
Grants for Admin. Expenses	29,163.8	0.9%	30,686.7	0.9%	34,633.7	0.9%
Grants for Devolved Functions	199,939.9	6.0%	210,380.3	6.0%	240,504.6	6.0%
<i>o/w Free Education Programme</i>	14,770.7	0.4%	15,542.0	0.4%	17,767.5	0.4%
<b>Grants to Tertiary Educational Institutions</b>	<b>136,989.3</b>	<b>4.1%</b>	<b>144,142.6</b>	<b>4.1%</b>	<b>164,782.3</b>	<b>4.1%</b>
<b>Transfer to Road Maintenance Fund</b>	<b>199,000.0</b>	<b>6.0%</b>	<b>226,391.3</b>	<b>6.5%</b>	<b>257,808.2</b>	<b>6.5%</b>
<b>Transfers to Treasury Single Account Agencies</b>	<b>1,335,750.6</b>	<b>40.4%</b>	<b>1,603,269.3</b>	<b>46.1%</b>	<b>1,832,840.9</b>	<b>46.1%</b>
<b>Transfer to Agricultural Development Fund (Feed Salone)</b>	<b>0.0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0.0%</b>
<b>National Revenue Authority</b>	<b>575,656.5</b>	<b>17.4%</b>	<b>705,716.0</b>	<b>20.3%</b>	<b>821,679.9</b>	<b>20.7%</b>
<b>Energy Subsidies(Incl. Fuel)</b>	<b>813,300.0</b>	<b>24.6%</b>	<b>541,000.0</b>	<b>15.5%</b>	<b>605,000.0</b>	<b>15.2%</b>
<i>Energy Subsidies for IPPs</i>	813,300.0	24.6%	541,000.0	15.5%	605,000.0	15.2%
<b>Elections and Democratisation</b>	<b>17,500.0</b>	<b>0.5%</b>	<b>18,413.8</b>	<b>0.5%</b>	<b>21,050.5</b>	<b>0.5%</b>
Domestic	17,500.0	0.5%	18,413.8	0.5%	21,050.5	0.5%
Foreign	0.0	0.0%	0.0	0.0%	0.0	0.0%