

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

Details	FY2025	% of Total	FY2026	% of Total	FY2027	% of Total
	Indicative Ceilings	Goods & Services	Indicative	Goods & Services	Indicative	Goods & Services
	Jan - Dec		Jan - Dec		Jan - Dec	
1 GENERAL SERVICES	1,427,664.1	29.8%	1,711,360.6	29.8%	2,063,768.0	29.8%
105 Ministry of Public Administration and Political Affairs	10,040.3	0.2%	12,035.5	0.2%	14,513.9	0.2%
African Peer Review Mechanism (APRM)	3,769.0	0.1%	4,518.0	0.1%	5,448.3	0.1%
106 Office of the Chief Minister	30,835.6	0.6%	36,963.0	0.6%	44,574.5	0.6%
Administrative and Operating Costs	18,581.5	0.4%	22,273.8	0.4%	26,860.5	0.4%
Office of Presidential Infrastructure Initiative	1,845.6	0.0%	2,212.3	0.0%	2,667.9	0.0%
Governance Advisory Unit	926.1	0.0%	1,110.1	0.0%	1,338.7	0.0%
Delivery and Performance Tracking	1,392.3	0.0%	1,669.0	0.0%	2,012.7	0.0%
Coordination/Facilitation Support	1,290.3	0.0%	1,546.7	0.0%	1,865.3	0.0%
Outreach and Strategic Engagement	4,015.1	0.1%	4,812.9	0.1%	5,804.0	0.1%
Research	1,392.3	0.0%	1,669.0	0.0%	2,012.7	0.0%
Capacity Building	1,392.3	0.0%	1,669.0	0.0%	2,012.7	0.0%
107 Ministry of Local Government & Community Affairs	30,629.9	0.6%	36,716.5	0.6%	44,277.3	0.6%
Administrative and Operating Costs	11,363.6	0.2%	13,621.7	0.2%	16,426.7	0.2%
o/w: Social Capital Approaches Development in Sierra Leone (SCARD)	2,679.7	0.1%	3,212.2	0.1%	3,873.6	0.1%
o/w: Decentralisation Secretariat	4,545.5	0.1%	5,448.7	0.1%	6,570.7	0.1%
Southern Province	5,197.3	0.1%	6,230.0	0.1%	7,512.9	0.1%
o/w: District Offices (Bo, Moyamba, Pujehun, Bonthe)	2,980.9	0.1%	3,573.2	0.1%	4,309.0	0.1%
Eastern Province	4,609.9	0.1%	5,526.0	0.1%	6,663.9	0.1%
o/w: District Offices (Kenema, Kono, Kailahun)	2,523.9	0.1%	3,025.5	0.1%	3,648.5	0.1%
Northern Province	5,127.6	0.1%	6,146.6	0.1%	7,412.3	0.1%
o/w: District Offices (Bombali, Tonkolili, Koinadugu, Falaba)	2,911.3	0.1%	3,489.8	0.1%	4,208.4	0.1%
North West Province	4,331.5	0.1%	5,192.2	0.1%	6,261.4	0.1%
o/w: District Offices (Port Loko, Kambia, Karene)	2,354.3	0.0%	2,822.2	0.0%	3,403.3	0.0%
108 Sierra Leone Small Arms Commission	4,263.3	0.1%	5,110.4	0.1%	6,162.8	0.1%
109 Independent Commission for Peace and National Cohesion	6,100.0	0.1%	7,312.2	0.1%	8,817.9	0.1%

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	Jan - Dec		Jan - Dec		Jan - Dec	
110 Office of the President	201,207.1	4.2%	241,189.7	4.2%	290,856.1	4.2%
Office of the Secretary to the President	136,435.8	2.8%	163,547.5	2.8%	197,225.6	2.8%
o/w: Overseas & Local Travelling	43,063.5	0.9%	51,620.8	0.9%	62,250.7	0.9%
Presidential Advisors	7,997.5	0.2%	9,586.7	0.2%	11,560.8	0.2%
Office of the Chief of Staff	4,328.5	0.1%	5,188.6	0.1%	6,257.1	0.1%
o/w Press Secretary and Communication	1,867.7	0.0%	2,238.9	0.0%	2,699.9	0.0%
National Assets and Government Property Commission	2,007.5	0.0%	2,406.5	0.0%	2,902.0	0.0%
Public Sector Reform Unit (PSRU)	3,992.4	0.1%	4,785.7	0.1%	5,771.2	0.1%
Anti-Corruption Commission (ACC)	13,607.8	0.3%	16,311.9	0.3%	19,670.8	0.3%
Office of the Ombudsman	3,526.9	0.1%	4,227.8	0.1%	5,098.4	0.1%
Independent Media Commission (IMC)	2,580.7	0.1%	3,093.5	0.1%	3,730.5	0.1%
Political Parties Registration Commission (PPRC)	6,144.1	0.1%	7,365.0	0.1%	8,881.6	0.1%
Law Reform Commission	2,299.7	0.0%	2,756.7	0.0%	3,324.3	0.0%
Sierra Leone Insurance Commission	2,784.7	0.1%	3,338.1	0.1%	4,025.4	0.1%
Local Government Service Commission	2,473.8	0.1%	2,965.4	0.1%	3,576.1	0.1%
National Monitoring and Evaluation Department	5,069.4	0.1%	6,076.8	0.1%	7,328.1	0.1%
Presidential Initiative for Climate Change, Renewable Energy and Food Security	15,955.8	0.3%	19,126.4	0.3%	23,065.0	0.3%
112 Office of the Vice President	57,305.3	1.2%	68,692.6	1.2%	82,838.0	1.2%
Office of the Secretary to the Vice President	41,290.3	0.9%	49,495.3	0.9%	59,687.4	0.9%
Scaling Up Nutrition	5,551.9	0.1%	6,655.2	0.1%	8,025.6	0.1%
Millennium Challenge Compact Secretariat	1,949.3	0.0%	2,336.6	0.0%	2,817.8	0.0%
Extractive Industry Transparency Initiative Secretariat	2,876.0	0.1%	3,447.5	0.1%	4,157.4	0.1%
National Early Warning Responses & Mechanism Center	5,637.8	0.1%	6,758.1	0.1%	8,149.8	0.1%
116 Parliament	65,823.1	1.4%	78,903.1	1.4%	95,151.0	1.4%
o/w Mobility Facilitation Support/Allowance	14,764.6	0.3%	17,698.6	0.3%	21,343.1	0.3%
Parliamentary Service Commission	6,961.7	0.1%	8,345.1	0.1%	10,063.6	0.1%
Public Accounts Committee	4,921.5	0.1%	5,899.5	0.1%	7,114.4	0.1%
117 Cabinet Secretariat	7,874.5	0.2%	9,439.2	0.2%	11,383.0	0.2%
o/w Mobility Facilitation Support	4,455.5	0.1%	5,340.9	0.1%	6,440.7	0.1%
Cabinet Oversight and Monitoring Unit	737.9	0.0%	884.6	0.0%	1,066.7	0.0%

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	Jan - Dec		Jan - Dec		Jan - Dec	
118 The Judiciary	31,911.6	0.7%	38,252.8	0.7%	46,129.9	0.7%
121 Audit Service Sierra Leone	19,065.1	0.4%	22,853.6	0.4%	27,559.7	0.4%
122 Human Resource Management Office	5,765.6	0.1%	6,911.3	0.1%	8,334.5	0.1%
123 Public Service Commission	5,180.8	0.1%	6,210.3	0.1%	7,489.2	0.1%
124 Law Officers' Department	42,664.0	0.9%	51,142.0	0.9%	61,673.2	0.9%
Office of the Solicitor General	19,998.8	0.4%	23,972.9	0.4%	28,909.4	0.4%
Justice Sector Coordinating Office	3,515.1	0.1%	4,213.6	0.1%	5,081.2	0.1%
Sierra Leone Law School	1,916.9	0.0%	2,297.8	0.0%	2,771.0	0.0%
Legal Aid Board	9,089.2	0.2%	10,895.3	0.2%	13,138.9	0.2%
Administrator and Registrar General	8,144.0	0.2%	9,762.4	0.2%	11,772.7	0.2%
125 Local Courts	1,004.5	0.0%	1,204.1	0.0%	1,452.1	0.0%
126 Independent Police Complaints Board	1,949.3	0.0%	2,336.6	0.0%	2,817.8	0.0%
127 Ministry of Planning and Economic Development	19,411.9	0.4%	23,269.3	0.4%	28,061.0	0.4%
Office of the Development Secretary	14,619.7	0.3%	17,524.8	0.3%	21,133.5	0.3%
National Authorising Office	4,177.0	0.1%	5,007.1	0.1%	6,038.2	0.1%
Rural Development	615.2	0.0%	737.4	0.0%	889.3	0.0%
128 Ministry of Foreign Affairs & International Co-operation	244,520.4	5.1%	293,110.0	5.1%	353,467.8	5.1%
Administrative and Operating Costs	86,986.0	1.8%	104,271.3	1.8%	125,743.1	1.8%
o/w Postings of New Ambassadors and Diplomats	36,911.6	0.8%	44,246.4	0.8%	53,357.7	0.8%
o/w Rent for Foreign Missions	18,455.8	0.4%	22,123.2	0.4%	26,678.9	0.4%
o/w Vehicle for Foreign Missions	30,759.6	0.6%	36,872.0	0.6%	44,464.8	0.6%
High Commission, London	6,674.5	0.1%	8,000.9	0.1%	9,648.4	0.1%
U.N. Delegation, New York	19,916.5	0.4%	23,874.2	0.4%	28,790.5	0.4%
o/w Support to Security Council Office	4,921.5	0.1%	5,899.5	0.1%	7,114.4	0.1%
High Commission, Abuja	5,917.6	0.1%	7,093.5	0.1%	8,554.2	0.1%
Embassy, Monrovia	5,256.8	0.1%	6,301.4	0.1%	7,599.0	0.1%

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	Jan - Dec		Jan - Dec		Jan - Dec	
Embassy, Conakry	5,048.0	0.1%	6,051.1	0.1%	7,297.1	0.1%
Embassy, Washington, D.C.	6,056.8	0.1%	7,260.4	0.1%	8,755.5	0.1%
Embassy, Moscow	5,778.4	0.1%	6,926.6	0.1%	8,352.9	0.1%
Embassy, Addis Ababa	5,917.6	0.1%	7,093.5	0.1%	8,554.2	0.1%
Embassy, Beijing	5,778.4	0.1%	6,926.6	0.1%	8,352.9	0.1%
High Commission, Banjul	4,748.0	0.1%	5,691.5	0.1%	6,863.5	0.1%
Embassy, Brussels	5,917.6	0.1%	7,093.5	0.1%	8,554.2	0.1%
Embassy, Riyadh	5,778.4	0.1%	6,926.6	0.1%	8,352.9	0.1%
Embassy, Berlin	5,841.0	0.1%	7,001.7	0.1%	8,443.5	0.1%
Embassy, Theran	5,502.4	0.1%	6,595.8	0.1%	7,954.0	0.1%
High Commission, Accra	6,056.8	0.1%	7,260.4	0.1%	8,755.5	0.1%
Embassy, Cairo	5,778.4	0.1%	6,926.6	0.1%	8,352.9	0.1%
Embassy, Dakar	5,363.2	0.1%	6,428.9	0.1%	7,752.8	0.1%
Embassy, Dubai	5,969.3	0.1%	7,155.5	0.1%	8,628.9	0.1%
Embassy, Nairobi	5,878.4	0.1%	7,046.5	0.1%	8,497.5	0.1%
Sierra Leone Mission, Geneva	6,156.8	0.1%	7,380.3	0.1%	8,900.0	0.1%
Embassy, Kuwait	5,878.4	0.1%	7,046.5	0.1%	8,497.5	0.1%
Embassy, Seoul	5,263.2	0.1%	6,309.0	0.1%	7,608.2	0.1%
Embassy, Rabat	5,164.5	0.1%	6,190.7	0.1%	7,465.6	0.1%
Embassy, Ankara	6,591.0	0.1%	7,900.8	0.1%	9,527.7	0.1%
Sierra Leone Mission, Islamic Military Counter Terrorism, Saudi Arabia	3,158.1	0.1%	3,785.7	0.1%	4,565.3	0.1%
UNESCO Delegation, Paris	2,144.3	0.0%	2,570.4	0.0%	3,099.7	0.0%
129 Ministry of Finance	518,481.8	10.8%	621,511.3	10.8%	749,494.4	10.8%
Office of the Financial Secretary	128,312.2	2.7%	153,809.6	2.7%	185,482.5	2.7%
Subscriptions to International Organisations	378,334.7	7.9%	453,515.0	7.9%	546,903.8	7.9%
Financial Intelligence Unit	6,461.7	0.1%	7,745.8	0.1%	9,340.8	0.1%
Independent Procurement Review Panel (IPRP)	2,784.7	0.1%	3,338.1	0.1%	4,025.4	0.1%
Establishment of Wages and Compensation Commission	2,588.5	0.1%	3,102.9	0.1%	3,741.9	0.1%
131 Revenue Appellate Board	1,392.3	0.0%	1,669.0	0.0%	2,012.7	0.0%
132 Accountant General's Department	43,029.7	0.9%	51,580.3	0.9%	62,201.9	0.9%

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133 Ministry of Information and Civic Education	13,544.4	0.3%	16,235.9	0.3%	19,579.2	0.3%
Administrative and Operating Costs	7,918.8	0.2%	9,492.3	0.2%	11,447.0	0.2%
Outreach Coordination Unit	1,898.7	0.0%	2,276.0	0.0%	2,744.7	0.0%
National Council for Civic Education and Development	3,726.9	0.1%	4,467.5	0.1%	5,387.5	0.1%
135 Ministry of Communication, Technology and Innovation	11,025.1	0.2%	13,216.0	0.2%	15,937.4	0.2%
Administrative and Operating Costs	6,151.9	0.1%	7,374.4	0.1%	8,893.0	0.1%
Directorate of Science, Technology and Innovation	4,873.2	0.1%	5,841.6	0.1%	7,044.5	0.1%
137 National Commission for Democracy	4,734.0	0.1%	5,674.7	0.1%	6,843.2	0.1%
138 Statistics - Sierra Leone	8,746.4	0.2%	10,484.5	0.2%	12,643.5	0.2%
139 National Commission for Privatisation (NCP)	3,002.4	0.1%	3,599.0	0.1%	4,340.1	0.1%
140 Mass Media Services	5,461.5	0.1%	6,546.8	0.1%	7,895.0	0.1%
141 Government Printing Department	4,112.5	0.1%	4,929.7	0.1%	5,944.8	0.1%
142 National Public Procurement Authority (NPPA)	13,021.2	0.3%	15,608.7	0.3%	18,822.9	0.3%
143 Justice and Legal Service Commission	1,311.4	0.0%	1,572.0	0.0%	1,895.7	0.0%
144 Human Rights Commission of Sierra Leone	5,645.7	0.1%	6,767.5	0.1%	8,161.1	0.1%
145 Rights to Access Information Commission	4,957.3	0.1%	5,942.4	0.1%	7,166.1	0.1%
146 Ministry of Western Region	3,646.0	0.1%	4,370.5	0.1%	5,270.4	0.1%
2 SECURITY SERVICES	1,226,712.5	25.6%	1,470,477.2	25.6%	1,773,281.3	25.6%
201 Ministry of Defence	542,643.3	11.3%	650,474.0	11.3%	784,421.1	11.3%
Rice for Officers and Other Ranks	116,048.2	2.4%	139,108.5	2.4%	167,754.1	2.4%
Logistics and Other Operating Costs	426,595.1	8.9%	511,365.5	8.9%	616,667.1	8.9%

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o/w: Payment for on-going Contracts	220,417.9	4.6%	264,218.0	4.6%	318,626.4	4.6%
Drugs and Medical Supplies	45,396.3	0.9%	54,417.2	0.9%	65,622.9	0.9%
Payment for Uniforms	14,668.0	0.3%	17,582.7	0.3%	21,203.4	0.3%
203 National Civil Registration Authority	8,716.7	0.2%	10,448.8	0.2%	12,600.4	0.2%
205 Ministry of Internal Affairs	6,323.8	0.1%	7,580.5	0.1%	9,141.4	0.1%
Administrative and Operating Costs	5,488.4	0.1%	6,579.0	0.1%	7,933.8	0.1%
Office of the Chief Examiner	835.4	0.0%	1,001.4	0.0%	1,207.6	0.0%
206 Sierra Leone Police	378,720.4	7.9%	453,977.4	7.9%	547,461.5	7.9%
Administrative and Operating Costs	102,403.1	2.1%	122,752.0	2.1%	148,029.4	2.1%
o/w Family Support Unit	1,322.7	0.0%	1,585.6	0.0%	1,912.1	0.0%
o/w Fuel	48,732.2	1.0%	58,416.0	1.0%	70,445.1	1.0%
o/w Spares	4,177.0	0.1%	5,007.1	0.1%	6,038.2	0.1%
Rice for Officers and Other Ranks	204,952.3	4.3%	245,679.1	4.3%	296,269.9	4.3%
Security Hardware, Uniforms and Other Logistics	71,365.0	1.5%	85,546.3	1.5%	103,162.1	1.5%
o/w: Outstanding payment for Vehicles	19,636.4	0.4%	23,538.4	0.4%	28,385.5	0.4%
Procurement of Communication Equipment	28,688.1	0.6%	34,388.8	0.6%	41,470.3	0.6%
207 Sierra Leone Correctional Services	193,150.3	4.0%	231,531.9	4.0%	279,209.5	4.0%
Administrative and Operating Cost	67,671.2	1.4%	81,118.4	1.4%	97,822.5	1.4%
o/w: Inmates Welfare (Diets, Toiletries, Drugs etc)	86,325.6	1.8%	103,479.7	1.8%	124,788.5	1.8%
Uniforms and Regalia for Correctional Officers	10,513.7	0.2%	12,602.9	0.2%	15,198.1	0.2%
Rice for Officers and Other Ranks	28,639.8	0.6%	34,330.9	0.6%	41,400.4	0.6%
208 National Fire Authority	15,759.1	0.3%	18,890.7	0.3%	22,780.7	0.3%
Administrative and Operating Costs	5,941.6	0.1%	7,122.3	0.1%	8,589.0	0.1%
Improve Delivery of Fire Services	9,817.5	0.2%	11,768.4	0.2%	14,191.7	0.2%
o/w: Fire Engines	4,131.6	0.1%	4,952.6	0.1%	5,972.4	0.1%
209 Central Intelligence & Security Agency	16,954.0	0.4%	20,322.9	0.4%	24,507.9	0.4%

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210 Office of National Security	21,500.4	0.4%	25,772.9	0.4%	31,080.1	0.4%
Administrative and Operating Costs	8,678.0	0.2%	10,402.5	0.2%	12,544.6	0.2%
Coordination of the Security Sector	12,822.4	0.3%	15,370.4	0.3%	18,535.5	0.3%
211 Immigration Department	9,999.6	0.2%	11,986.6	0.2%	14,454.9	0.2%
Administrative and Operating Costs	3,202.4	0.1%	3,838.8	0.1%	4,629.3	0.1%
Manning of Various Border Immigration Posts	6,797.2	0.1%	8,147.8	0.1%	9,825.7	0.1%
212 National Drugs Law Enforcement Agency	2,553.1	0.1%	3,060.5	0.1%	3,690.7	0.1%
213 National Disaster Management Agency	25,923.5	0.5%	31,074.8	0.5%	37,473.8	0.5%
Administrative and Operating Costs	12,000.0	0.3%	14,384.6	0.3%	17,346.7	0.3%
National Emergency Relief Fund	13,923.5	0.3%	16,690.3	0.3%	20,127.2	0.3%
214 National Cybersecurity Coordination Centre	4,468.3	0.1%	5,356.2	0.1%	6,459.2	0.1%
3 SOCIAL SERVICES	1,367,666.7	28.3%	1,639,440.9	28.3%	1,977,038.4	28.3%
300 Ministry of Technical and Higher Education	81,029.7	1.7%	97,131.4	1.7%	117,132.9	1.7%
Administrative and Operating Costs	17,218.2	0.4%	20,639.7	0.4%	24,889.9	0.4%
Tertiary Education and Technical and Vocational Education and Training	61,890.0	1.3%	74,188.4	1.3%	89,465.4	1.3%
Grants-in-Aid	38,556.8	0.8%	46,218.5	0.8%	55,736.0	0.8%
Tertiary Education Commission	7,354.1	0.2%	8,815.5	0.2%	10,630.8	0.2%
Technical/Vocational Education	15,979.1	0.3%	19,154.4	0.3%	23,098.7	0.3%
Science and Technology Committee	529.1	0.0%	634.2	0.0%	764.8	0.0%
Barefoot Solar Technicians Training Centre	1,392.3	0.0%	1,669.0	0.0%	2,012.7	0.0%
301 Ministry of Basic and Secondary Education	729,188.0	15.2%	874,087.7	15.2%	1,054,081.8	15.2%
Administrative and Operating Costs	13,949.1	0.3%	16,721.0	0.3%	20,164.2	0.3%
Improving Access to and Free Quality Education	715,238.9	14.9%	857,366.7	14.9%	1,033,917.7	14.9%
of which: Sierra Leone Library Board	445.6	0.0%	534.1	0.0%	644.1	0.0%
Planning and Development Services	6,544.0	0.1%	7,844.4	0.1%	9,459.8	0.1%
Pre-primary and Primary Education	6,961.7	0.1%	8,345.1	0.1%	10,063.6	0.1%
of which: Grants to Physically Challenged Schools	3,063.2	0.1%	3,671.9	0.1%	4,428.0	0.1%

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

Details	FY2025	% of Total	FY2026	% of Total	FY2027	% of Total
	Indicative Ceilings	Goods & Services	Indicative	Goods & Services	Indicative	Goods & Services
	Jan - Dec		Jan - Dec		Jan - Dec	
Secondary Education (Free Quality School Education Programme	701,733.1	14.7%	841,177.1	14.7%	1,014,394.3	14.7%
<i>of which:</i> Grants in Aid to Government Boarding Schools	19,214.4	0.4%	23,032.6	0.4%	27,775.5	0.4%
<i>of which:</i> Examination Fees to WAEC for WASCE	45,000.0	0.9%	53,942.1	0.9%	65,050.0	0.9%
of which: School Feeding Programme	450,000.0	9.4%	539,421.2	9.4%	650,500.1	9.4%
of which: Free Quality Education Coordination Programme	7,518.7	0.2%	9,012.8	0.2%	10,868.7	0.2%
<i>of which:</i> Teaching and Learning Materials	60,000.0	1.3%	71,922.8	1.3%	86,733.3	1.3%
<i>of which:</i> School Fees Subsidies	120,000.0	2.5%	143,845.7	2.5%	173,466.7	2.5%
Diet for Boarding Home Schools	55,000.0	1.1%	65,929.3	1.1%	79,505.6	1.1%
Inspectorate Division	2,367.0	0.0%	2,837.3	0.0%	3,421.6	0.0%
Non Formal Education	1,810.1	0.0%	2,169.7	0.0%	2,616.5	0.0%
302 Ministry of Sports	6,799.8	0.1%	8,151.0	0.1%	9,829.5	0.1%
Administrative and Operating Costs	6,799.8	0.1%	8,151.0	0.1%	9,829.5	0.1%
303 Ministry of Tourism and Cultural Affairs	13,775.8	0.3%	16,513.2	0.3%	19,913.6	0.3%
Administrative and Operating Costs	6,453.1	0.1%	7,735.4	0.1%	9,328.4	0.1%
Promoting Local and International Tourism	7,322.6	0.2%	8,777.7	0.2%	10,585.3	0.2%
Culture Division	2,762.0	0.1%	3,310.8	0.1%	3,992.6	0.1%
Tourism Division	2,715.1	0.1%	3,254.6	0.1%	3,924.8	0.1%
Formulate Ecotourism Development Plan	1,810.1	0.0%	2,169.7	0.0%	2,616.5	0.0%
Office of the Entertainment Ambassador	1,845.6	0.0%	2,212.3	0.0%	2,667.9	0.0%
304 Ministry of Health	163,837.0	3.4%	196,393.7	3.4%	236,835.6	3.4%
Administrative and Operating Costs	67,341.5	1.4%	80,723.2	1.4%	97,345.9	1.4%
Improving Access and Quality of Basic Health Services	37,732.7	0.8%	45,230.7	0.8%	54,544.7	0.8%
Human Resources Management	7,101.0	0.1%	8,512.0	0.1%	10,264.9	0.1%
Primary Health Care Services	19,771.4	0.4%	23,700.2	0.4%	28,580.6	0.4%
of which: Malaria Prevention and Control	9,468.0	0.2%	11,349.4	0.2%	13,686.5	0.2%
STI/HIV/AIDS Prevention and Control Programme	5,012.5	0.1%	6,008.5	0.1%	7,245.8	0.1%
Tuberculosis and Leprosy Control Programme	2,645.5	0.1%	3,171.2	0.1%	3,824.2	0.1%
Reproductive and Child Health Care Services	10,860.3	0.2%	13,018.4	0.2%	15,699.2	0.2%
National School Health Programme	2,367.0	0.0%	2,837.3	0.0%	3,421.6	0.0%
Immunization Programme/EPI	7,657.9	0.2%	9,179.7	0.2%	11,069.9	0.2%
Reproductive Health/Family Planning	835.4	0.0%	1,001.4	0.0%	1,207.6	0.0%

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

Details	FY2025	% of Total	FY2026	% of Total	FY2027	% of Total
	Indicative Ceilings	Goods & Services	Indicative	Goods & Services	Indicative	Goods & Services
	Jan - Dec		Jan - Dec		Jan - Dec	
Secondary Health Care Services	1,392.3	0.0%	1,669.0	0.0%	2,012.7	0.0%
Tertiary Hospitals and Ambulance Services	54,864.3	1.1%	65,766.6	1.1%	79,309.4	1.1%
o/w Support to Ambulance Services	19,311.1	0.4%	23,148.4	0.4%	27,915.2	0.4%
Directorate of Hospitals and Laboratory	2,506.2	0.1%	3,004.3	0.1%	3,622.9	0.1%
305 Ministry of Social Welfare	28,348.1	0.6%	33,981.2	0.6%	40,978.7	0.6%
Administrative and Operating Costs	12,381.5	0.3%	14,841.9	0.3%	17,898.2	0.3%
o/w Pilgrimage	8,834.2	0.2%	10,589.6	0.2%	12,770.3	0.2%
Social Protection Programmes	15,966.6	0.3%	19,139.3	0.3%	23,080.5	0.3%
Grants to Welfare Institutions	3,202.4	0.1%	3,838.8	0.1%	4,629.3	0.1%
Diets for Approved School & Remand Home	1,810.1	0.0%	2,169.7	0.0%	2,616.5	0.0%
Social Development Activities	3,202.4	0.1%	3,838.8	0.1%	4,629.3	0.1%
Programme for Disabled Persons - Disability Commission	3,898.6	0.1%	4,673.3	0.1%	5,635.6	0.1%
Policy Development and Strategic Planning	1,392.3	0.0%	1,669.0	0.0%	2,012.7	0.0%
National Tackforce on Human Trafficking Secretariat	2,460.8	0.1%	2,949.8	0.1%	3,557.2	0.1%
306 Ministry of Lands, Housing and Country Planning	8,982.1	0.2%	10,766.9	0.2%	12,984.1	0.2%
of which Housing Division	584.8	0.0%	701.0	0.0%	845.3	0.0%
307 National Medical Supplies Agency	102,250.5	2.1%	122,569.1	2.1%	147,808.8	2.1%
Administrative and Operating Costs	3,620.1	0.1%	4,339.5	0.1%	5,233.1	0.1%
Procurement of Free Health Care Drugs	74,960.4	1.6%	89,856.1	1.6%	108,359.5	1.6%
Procurement of Drugs and Other Medical Supplies	23,669.9	0.5%	28,373.5	0.5%	34,216.2	0.5%
308 National Commission for Social Action	10,631.5	0.2%	12,744.1	0.2%	15,368.4	0.2%
o/w Social Safety-Net Programme	6,151.9	0.1%	7,374.4	0.1%	8,893.0	0.1%
309 Dental and Medical Board	974.6	0.0%	1,168.3	0.0%	1,408.9	0.0%
310 Ministry of Youth Affairs	8,632.6	0.2%	10,348.0	0.2%	12,478.9	0.2%
Administrative and Operating Costs	3,202.4	0.1%	3,838.8	0.1%	4,629.3	0.1%
Coordination of Youth Policies and Programmes	974.6	0.0%	1,168.3	0.0%	1,408.9	0.0%
National Youth Commission	4,455.5	0.1%	5,340.9	0.1%	6,440.7	0.1%

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

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	Indicative Ceilings	Goods & Services	Indicative	Goods & Services	Indicative	Goods & Services
	Jan - Dec		Jan - Dec		Jan - Dec	
311 Health Service Commission	7,530.2	0.2%	9,026.5	0.2%	10,885.3	0.2%
312 Teaching Service Commission	7,461.2	0.2%	8,943.8	0.2%	10,785.6	0.2%
313 National Youth Service	4,177.0	0.1%	5,007.1	0.1%	6,038.2	0.1%
314 National HIV and AIDS Commission	3,480.9	0.1%	4,172.6	0.1%	5,031.8	0.1%
315 Teaching Hospitals Complex Administration	3,202.4	0.1%	3,838.8	0.1%	4,629.3	0.1%
316 Civil Service Training College	2,344.3	0.0%	2,810.1	0.0%	3,388.8	0.0%
317 Post Graduate College of Health Specialists	4,037.8	0.1%	4,840.2	0.1%	5,836.9	0.1%
318 Ministry of Environment and Climate Change	11,930.2	0.2%	14,300.9	0.2%	17,245.7	0.2%
Administrative, Operating and Environmental Safeguards Cost	8,449.3	0.2%	10,128.3	0.2%	12,213.9	0.2%
Forestry Conservation Division	3,480.9	0.1%	4,172.6	0.1%	5,031.8	0.1%
319 Ministry of Gender and Children's Affairs	8,141.5	0.2%	9,759.3	0.2%	11,769.0	0.2%
Gender and Children's Programmes	4,594.8	0.1%	5,507.8	0.1%	6,642.0	0.1%
Children's Commission	3,546.7	0.1%	4,251.5	0.1%	5,127.0	0.1%
320 National Sports Authority	121,894.7	2.5%	146,116.8	2.5%	176,205.5	2.5%
Administrative and Operating Costs	6,301.1	0.1%	7,553.2	0.1%	9,108.6	0.1%
Sports Programmes	115,593.6	2.4%	138,563.6	2.4%	167,097.0	2.4%
o/w: Contributions to Sporting Activities	115,593.6	2.4%	138,563.6	2.4%	167,097.0	2.4%
321 Student's Loan Scheme Secretariat	12,336.5	0.3%	14,787.9	0.3%	17,833.1	0.3%
322 National Land Commission of Sierra Leone	5,569.4	0.1%	6,676.1	0.1%	8,050.9	0.1%
323 National Public Health Commission	12,303.9	0.3%	14,748.8	0.3%	17,785.9	0.3%
345 Pharmacy Board Services	8,807.3	0.2%	10,557.5	0.2%	12,731.5	0.2%

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

Details	FY2025	% of Total	FY2026	% of Total	FY2027	% of Total
	Indicative Ceilings	Goods & Services	Indicative	Goods & Services	Indicative	Goods & Services
	Jan - Dec		Jan - Dec		Jan - Dec	
4 ECONOMIC SERVICES	767,256.7	16.0%	919,721.2	16.0%	1,109,112.4	16.0%
401 Ministry of Agriculture and Food Security	103,317.0	2.2%	123,847.5	2.2%	149,350.4	2.2%
Administrative and Operating Costs	21,607.7	0.5%	25,901.5	0.5%	31,235.1	0.5%
o/w: Support to Seed Multiplication Programme	3,765.9	0.1%	4,514.2	0.1%	5,443.8	0.1%
Increasing Agricultural Productivity and Value Added	47,317.2	1.0%	56,719.8	1.0%	68,399.7	1.0%
Production of Export/Cash Crops	23,361.4	0.5%	28,003.6	0.5%	33,770.2	0.5%
o/w: Rehabilitation of Existing Plantations	3,063.2	0.1%	3,671.9	0.1%	4,428.0	0.1%
Food Security Division	19,872.5	0.4%	23,821.5	0.4%	28,726.9	0.4%
Payment of Land Lease Rent	5,428.7	0.1%	6,507.5	0.1%	7,847.5	0.1%
Support to National Federation of Farmers	4,187.0	0.1%	5,019.0	0.1%	6,052.5	0.1%
Agricultural Engineering/Land and Water Development Division	4,083.3	0.1%	4,894.7	0.1%	5,902.6	0.1%
o/w: Rehabilitation of Inland Valley Swamps	2,830.2	0.1%	3,392.5	0.1%	4,091.1	0.1%
Agricultural Extension Services	17,807.5	0.4%	21,346.0	0.4%	25,741.7	0.4%
Planning, Evaluation, Monitoring and Statistics Division (PEMSD)	9,354.3	0.2%	11,213.2	0.2%	13,522.2	0.2%
o/w: Collection and Analysis of Agricultural Statistics	4,955.6	0.1%	5,940.4	0.1%	7,163.6	0.1%
Livestock Division	7,230.3	0.2%	8,667.0	0.2%	10,451.8	0.2%
Support to Vaccination Campaign	4,154.3	0.1%	4,979.8	0.1%	6,005.3	0.1%
402 Ministry of Fisheries and Marine Resources	29,229.4	0.6%	35,037.7	0.6%	42,252.7	0.6%
Administrative and Operating Costs	7,926.5	0.2%	9,501.6	0.2%	11,458.1	0.2%
Marine Artisanal Fisheries	15,315.8	0.3%	18,359.3	0.3%	22,139.9	0.3%
Promote Fish Export Activities	5,987.1	0.1%	7,176.8	0.1%	8,654.7	0.1%
Fish Quality Assurance	1,879.7	0.0%	2,253.2	0.0%	2,717.2	0.0%
Competent Authority	3,620.1	0.1%	4,339.5	0.1%	5,233.1	0.1%
403 Ministry of Mines and Mineral Resources	62,824.6	1.3%	75,308.7	1.3%	90,816.4	1.3%
Administrative and Operating Costs	4,131.6	0.1%	4,952.6	0.1%	5,972.4	0.1%
Mines Division	7,173.7	0.1%	8,599.2	0.1%	10,370.0	0.1%
Review the legal framework for mines and minerals	663.8	0.0%	795.7	0.0%	959.5	0.0%
Support to the National Minerals Agency	5,187.2	0.1%	6,218.0	0.1%	7,498.4	0.1%
Support to Artisanal Miners and Small Scale Mining Entrepreneurs	1,322.7	0.0%	1,585.6	0.0%	1,912.1	0.0%
Sierra Leone Mines and Minerals Development Management Corp. (SLM)	51,519.3	1.1%	61,756.8	1.1%	74,474.0	1.1%

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

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	Indicative Ceilings	Goods & Services	Indicative	Goods & Services	Indicative	Goods & Services
	Jan - Dec		Jan - Dec		Jan - Dec	
404 Ministry of Transport and Aviation	356,529.0	7.4%	427,376.2	7.4%	515,382.5	7.4%
Administrative and Operating Costs	6,637.8	0.1%	7,956.8	0.1%	9,595.3	0.1%
Procurement of Government Vehicles	343,415.3	7.2%	411,656.7	7.2%	496,426.0	7.2%
Directorate of Transport (TIDU)	3,237.9	0.1%	3,881.3	0.1%	4,680.6	0.1%
Sierra Leone Aircraft Accident & Incident Investigation Bureau	3,237.9	0.1%	3,881.3	0.1%	4,680.6	0.1%
405 Ministry of Tourism and Cultural Affairs	12,662.7	0.3%	15,179.0	0.3%	18,304.7	0.3%
National Tourist Board	6,718.7	0.1%	8,053.8	0.1%	9,712.2	0.1%
o/w Development and Implementation of Tourism Marketing Strategy	2,484.7	0.1%	2,978.4	0.1%	3,591.8	0.1%
Monuments and Relics Commission	3,777.0	0.1%	4,527.6	0.1%	5,459.9	0.1%
National and Railway Museums	2,167.0	0.0%	2,597.6	0.0%	3,132.5	0.0%
406 Ministry of Energy	7,217.5	0.2%	8,651.7	0.2%	10,433.3	0.2%
Administrative and Operating Expenses	7,217.5	0.2%	8,651.7	0.2%	10,433.3	0.2%
o/w Bumbuna Watershed Unit	1,531.6	0.0%	1,835.9	0.0%	2,214.0	0.0%
407 Ministry of Employment, Labour and Social Security	19,448.9	0.4%	23,313.7	0.4%	28,114.5	0.4%
Administrative and Operating Costs	7,200.0	0.2%	8,630.8	0.2%	10,408.0	0.2%
Strengthening the legal and Institutional Framework for Labour Administration	6,590.2	0.1%	7,899.8	0.1%	9,526.5	0.1%
Social Protection Programmes	5,658.7	0.1%	6,783.1	0.1%	8,179.9	0.1%
408 Ministry of Works and Public Assets	59,952.4	1.3%	71,865.8	1.3%	86,664.6	1.3%
Administrative and Operating Costs	4,898.6	0.1%	5,872.0	0.1%	7,081.2	0.1%
Architectural, Design, Construction and Maint. Div.	8,075.6	0.2%	9,680.4	0.2%	11,673.8	0.2%
of which: Repairs and Maintenance of Government Buildings	7,797.2	0.2%	9,346.6	0.2%	11,271.2	0.2%
Civil Engineering Works Division	905.0	0.0%	1,084.9	0.0%	1,308.3	0.0%
Mechanical Division	835.4	0.0%	1,001.4	0.0%	1,207.6	0.0%
Public Assets Division	44,430.2	0.9%	53,259.1	0.9%	64,226.4	0.9%
of which: Rent and Rates	42,094.8	0.9%	50,459.7	0.9%	60,850.4	0.9%
Works Project Implementation and Monitoring Unit	807.6	0.0%	968.0	0.0%	1,167.4	0.0%

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	Jan - Dec		Jan - Dec		Jan - Dec	
409 Ministry of Trade and Industry	23,881.0	0.5%	28,626.5	0.5%	34,521.3	0.5%
Administrative and Operating Costs	8,253.0	0.2%	9,893.0	0.2%	11,930.2	0.2%
Export Development	15,628.0	0.3%	18,733.5	0.3%	22,591.1	0.3%
Sierra Leone Standards Bureau	4,987.1	0.1%	5,978.1	0.1%	7,209.1	0.1%
Department of Co-operatives	2,355.1	0.0%	2,823.1	0.0%	3,404.5	0.0%
Support to Sierra Leone Produce Marketing Company	1,392.3	0.0%	1,669.0	0.0%	2,012.7	0.0%
Produce Monitoring Board	3,955.5	0.1%	4,741.5	0.1%	5,717.9	0.1%
Sierra Leone Business Forum	403.8	0.0%	484.0	0.0%	583.7	0.0%
Coordination of Doing Business Reforms Unit	556.9	0.0%	667.6	0.0%	805.1	0.0%
Industrial Planning and Development	348.1	0.0%	417.3	0.0%	503.2	0.0%
Consumer Protection Commission	1,629.1	0.0%	1,952.8	0.0%	2,354.9	0.0%
410 National Protected Area Authority	5,767.1	0.1%	6,913.1	0.1%	8,336.7	0.1%
o/w: Conservation Trust Fund Agency	2,067.0	0.0%	2,477.7	0.0%	2,988.0	0.0%
413 Sierra Leone Electricity and Water Regulatory Commission	1,370.8	0.0%	1,643.2	0.0%	1,981.6	0.0%
414 Ministry of Water Resources and Sanitation	21,948.4	0.5%	26,309.9	0.5%	31,727.6	0.5%
Administrative and Operating Costs	3,480.9	0.1%	4,172.6	0.1%	5,031.8	0.1%
Water Directorate	12,619.7	0.3%	15,127.4	0.3%	18,242.4	0.3%
o/w: Grants to SALWACO	10,252.7	0.2%	12,290.0	0.2%	14,820.8	0.2%
Water Resources Management Unit	556.9	0.0%	667.6	0.0%	805.1	0.0%
National Water Resources Management Agency	5,290.9	0.1%	6,342.3	0.1%	7,648.3	0.1%
417 Nuclear Safety and Radiation Protection Authority	7,226.3	0.2%	8,662.3	0.2%	10,446.1	0.2%
418 Sierra Leone Agricultural Research Institute (SLARI)	12,343.0	0.3%	14,795.8	0.3%	17,842.6	0.3%
419 Local Content Agency	4,455.5	0.1%	5,340.9	0.1%	6,440.7	0.1%
421 Small and Medium Enterprises Development Agency (SMEDA)	4,706.2	0.1%	5,641.4	0.1%	6,803.1	0.1%
422 Sierra Leone Meteorological Agency	7,337.1	0.2%	8,795.1	0.2%	10,606.2	0.2%

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In thousands of Leones (NLe' t)

Details	FY2025	% of Total	FY2026	% of Total	FY2027	% of Total
	Indicative Ceilings	Goods & Services	Indicative	Goods & Services	Indicative	Goods & Services
	Jan - Dec		Jan - Dec		Jan - Dec	
426 Sierra Leone Seed Certification Agency	3,782.2	0.1%	4,533.8	0.1%	5,467.4	0.1%
427 National Fertilizer Regulatory Agency	3,643.0	0.1%	4,366.9	0.1%	5,266.1	0.1%
428 National Investment Board	19,614.5	0.4%	23,512.2	0.4%	28,353.9	0.4%
Administrative and Operating Costs	7,433.6	0.2%	8,910.8	0.2%	10,745.7	0.2%
Investment Promotion	12,180.9	0.3%	14,601.4	0.3%	17,608.2	0.3%
Sierra Leone Investment and Export Promotion Agency	5,940.2	0.1%	7,120.6	0.1%	8,586.9	0.1%
Corporate Affairs Commission	2,203.7	0.0%	2,641.6	0.0%	3,185.6	0.0%
Public Private Partnership Unit	4,037.0	0.1%	4,839.2	0.1%	5,835.7	0.1%
6 CONTINGENCY EXPENDITURE	0.0	0.0%	0.0	0.0%	0.0	0.0%
Contingency Fund	0.0	0.0%	0.0	0.0%	0.0	0.0%
Special Presidential Warrants	0.0	0.0%	0.0	0.0%	0.0	0.0%
Unallocated Expenditures	0.0	0.0%	0.0	0.0%	0.0	0.0%
Total Goods and Services and Contingency Provisions	4,789,300.0	100.0%	5,741,000.0	100.0%	6,923,200.0	100.0%
Goods & Services	4,789,300.0	100.0%	5,741,000.0	100.0%	6,923,200.0	100.0%
Social and Economic	2,134,923.4	44.6%	2,559,162.1	44.6%	3,086,150.7	44.6%
<i>o/w Free Education Programme</i>	588,694.8	12.3%	705,676.6	12.3%	850,991.2	12.3%
General and Others	1,539,862.5	32.2%	1,845,854.5	32.2%	2,225,957.2	32.2%
<i>Statistics - Sierra Leone</i>	8,746.4	0.2%	10,484.5	0.2%	12,643.5	0.2%
Defence Expenditure	542,643.3	11.3%	650,474.0	11.3%	784,421.1	11.3%
Police	378,720.4	7.9%	453,977.4	7.9%	547,461.5	7.9%
Correctional Services	193,150.3	4.0%	231,531.9	4.0%	279,209.5	4.0%
Contingency Expenditure	0.0	0.0%	0.0	0.0%	0.0	0.0%