

BILL

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dated 22nd July, 2025

No.

2025



Sierra Leone

A BILL ENTITLED

The Supplementary Appropriation Act, 2025

Short title.

**Being an Act to make revisions and supplementary provision
for the services of Sierra Leone for the year 2025**

[

] Date of commencement.

WHEREAS by the Appropriation Act, 2025 a sum not exceeding twenty seven billion seven hundred and sixteen million three hundred and fifty seven thousand four hundred Leones was provided for the services of Sierra Leone for the year two thousand and twenty five;

WHEREAS it has become necessary to revised the expenditure downwards from the Consolidated Fund, a reduced sum of eight hundred and seventy one million eight hundred and thirty seven thousand two hundred Leones less of the provision in the Appropriation Act, 2025;

AND WHEREAS subsection (3) of section 112 of the 1991 Constitution states that where in respect of any financial year, it is found that the amount of moneys appropriated by the Appropriation Act for any purpose is insufficient or that a need has arisen for expenditure for a purpose for which no amount of moneys has been appropriated by the Act, a supplementary estimate showing the sum of money required shall be laid before Parliament;

AND WHEREAS section 42 (1) (a) to (e) of Public Financial Management Act 2016 provides that a supplementary estimate under paragraph (b) (ii) of sub section (3) of section 111 of the Constitution shall be submitted to Parliament subject to subsection (3) of section 112 of the Constitution and shall be appropriated by a Supplementary Appropriation Act under subsection (4) of section 112 of the Constitution;

AND WHEREAS sub-regulation (1) of Regulation 25 of the Public Financial Management Regulations 2018 provides that: a supplementary estimate shall not increase the total expenditure of the State budget, unless the increase in the total expenditure-

- (a) is required due to a natural disaster, epidemic of illness, or other significant and unforeseen economic and financial event;
- (b) can be financed by the increase in the revenue other than domestic or external borrowing

AND WHEREAS sub-regulation (2) of Regulation 25 of the Public Financial Management Regulations 2018 provides that supplementary estimate shall be accompanied by a justification for its proposal;

NOW, THEREFORE, be it enacted by the Members of Parliament in this present Parliament assembled, as follows:-

1. This Act shall be deemed to have come into operation on the 1st day of July, 2025. Commencement

2. The sum of fourteen billion four hundred and sixty one million seven hundred and sixty thousand four hundred Leones shall be and is hereby granted to the President, for and during the period to be applied for the several services July to December, 2025 set forth in the First Schedule. NLe14,461,760,400 revised estimate July to December 2025

3. (1) The sum of fourteen billion four hundred and sixty one million seven hundred and sixty thousand four hundred Leones shall be and is hereby declared to be charged upon and made payable from and out of the Consolidated Fund for the period July to December 2025 and the payment shall be taken to begin immediately after the commencement of this Act. NLe14,461,760,400 charged on revenue.

(2) Payment of the sums authorized by the Minister responsible for Finance to be issued from the Consolidated Fund shall be taken to have begun on the date of the warrant authorizing such payment.

4. The Accountant General is hereby authorized and required from time to time upon warrant or order of the Minister responsible for Finance to pay out of the Consolidated Fund - Accountant General's authority for payment.

- (a) the sum of fourteen billion four hundred and sixty one million seven hundred and sixty thousand four hundred Leones for the services specified in the First Schedule;

Excess of
expenditure

5. The amount from time to time paid for and in respect of expenditure authorized in section 2 shall not exceed the fourteen billion four hundred and sixty one million seven hundred and sixty thousand four hundred Leones from the 1st day of July, 2025 and any balances remaining unissued at the end of December, 2025 shall lapse and shall not be available from making any payment in the following year.

FIRST SCHEDULE

			FY 2025 Budget (Jan-Dec)	FY 2025 Revised Budget (Jan-Dec)	FY2025 Suppl'tary Budget (July-Dec)
<i>Vote</i>	<i>Division</i>	<i>Vote Description</i>	<i>Total Sum Voted</i>	<i>Total Sum Voted</i>	<i>Total Sum Voted</i>
101	00	Charged Emoluments	See Note 1	See Note 1	See Note 1
105	01	Ministry of Public Administration and Political Affairs	6,271,300	8,692,600	1,994,700
105	02	African Peer Review Mechanism (APRM)	5,069,000	2,435,900	1,675,500
106	01	Office of the Chief Minister	24,115,700	31,683,300	4,720,200
106	02	Office of Presidential Infrastructure Initiative	1,500,000	700,000	400,000
106	03	Governance Advisory Unit	752,700	350,500	200,000
106	04	Delivery and Performance Tracking	1,131,600	200,000	200,000
107	01	Ministry of Local Government & Community Affairs	13,361,300	9,811,100	5,280,700
107	02	Southern Province, Bo	4,630,500	3,476,500	1,715,200
107	03	Eastern Province, Kenema	4,234,400	4,162,400	1,717,200
107	04	Northern Province, Makeni	4,573,900	3,873,100	1,587,000
107	05	North-West Province, Port Loko	4,008,100	3,256,600	1,704,000
108	01	Sierra Leone Small Arms Commission	3,563,300	2,722,200	1,000,000

			FY 2025 Budget (Jan-Dec)	FY 2025 Revised Budget (Jan-Dec)	FY2025 Suppl'tary Budget (July-Dec)
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109	01	Independent Commission for Peace and National Cohesion	6,960,700	5,097,400	2,000,000
110	01	Office of the Secretary to the President	79,435,800	255,009,200	19,718,000
110	02	Office of the Chief of Staff	4,328,500	2,164,300	2,164,300
110	03	National Assets and Government Property Commission	2,007,500	3,272,900	1,003,800
110	04	Anti-Corruption Commission	13,607,800	12,507,400	6,803,900
110	05	Office of the Ombudsman	3,526,900	2,607,500	1,763,500
110	06	Independent Media Commission	2,580,700	1,677,400	1,290,300
110	07	Political Parties Registration Commission	6,144,100	6,976,100	1,272,000
110	08	Law Reform Commission	2,299,700	1,868,000	1,149,900
110	08	Sierra Leone Insurance Commission	2,784,700	2,125,000	1,392,400
110	10	Local Government Service Commission	2,473,800	1,236,900	1,236,900
110	11	Public Sector Reform Unit	3,992,400	3,996,200	1,996,200
110	12	National Monitoring and Evaluation Agency	5,069,400	3,534,700	2,534,700
110	13	Presidential Initiative for Climate Change, Renewable Energy and Food Security	15,955,800	12,871,300	7,977,900
112	01	Office of the Vice President	15,290,300	19,411,500	3,645,200
112	02	Scaling Up Nutrition	5,000,000	4,662,900	1,700,000
112	03	Millennium Challenge Compact Secretariat	1,584,300	200,000	200,000
112	04	Extractive Industry Transparency Initiative Secretariat	2,500,000	2,375,000	1,250,000
112	05	National Early Warning and Responses Mechanism Center	6,894,900	3,581,700	2,547,500
116	01	Parliament	83,823,100	83,201,600	41,911,600

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117	01	Cabinet Secretariat	6,400,000	5,467,600	2,600,000
118	01	The Judiciary	30,000,000	27,290,600	10,100,000
121	01	Audit Service Sierra Leone	16,145,500	20,284,000	8,072,700
122	01	Human Resource Management Office	5,092,400	4,699,200	2,146,200
123	01	Public Service Commission	4,210,700	3,868,300	2,105,400
124	01	Office of the Solicitor-General	17,879,600	30,095,200	4,139,800
124	02	Administrator and Registrar-General	7,431,900	5,271,400	3,715,900
124	03	Justice Sector Coordination Office	3,263,300	3,083,600	1,631,600
124	04	Sierra Leone Law School	1,558,000	779,000	779,000
124	05	Legal Aid Board	8,200,000	6,360,000	3,900,000
125	01	Local Courts	979,000	401,500	401,500
126	01	Independent Police Complaints Board	1,584,300	1,598,700	601,100
127	01	Ministry of Planning and Economic Development	15,777,100	14,721,900	5,788,600
128	01	Ministry of Foreign Affairs & International Co-operation	83,986,000	80,582,600	41,993,100
128	02	High Commission, London	6,674,500	9,340,200	1,523,900
128	03	U.N. Delegation	11,916,500	10,229,200	4,158,300
128	04	High Commission, Abuja	5,717,600	10,137,600	1,658,800
128	05	Embassy, Monrovia	5,256,800	4,545,000	1,528,400
128	06	Embassy, Conakry	5,048,000	2,024,000	2,024,000
128	07	Embassy, Washington DC	6,056,800	6,306,300	1,928,400
128	08	Embassy, Moscow	5,578,400	6,933,400	1,789,200
128	09	Embassy, Addis Ababa	5,917,600	6,781,000	1,858,800
128	10	Embassy, Beijing	5,778,400	3,756,200	2,889,200
128	11	High Commission, Banjul	4,748,000	6,128,200	1,674,000
128	12	Embassy, Brussels	5,517,600	11,312,200	1,758,800
128	13	Embassy, Riyadh	5,778,400	7,151,400	1,589,200
128	14	Embassy, Berlin	5,841,000	7,165,600	1,620,500
128	15	Embassy, Tehran	5,502,400	2,276,800	1,451,200
128	16	High Commission, Accra	5,656,800	8,031,400	1,628,400
128	17	Embassy, Cairo	5,778,400	4,085,400	1,789,200
128	18	Embassy, Dakar	5,363,200	4,988,500	1,781,600

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128	19	Embassy, Dubai	5,369,300	4,790,000	1,684,600
128	20	Embassy, Nairobi	5,378,400	4,725,220	1,789,200
128	21	Sierra Leone Mission, Geneva	5,556,800	7,579,400	1,778,400
128	22	Embassy, Kuwait	5,878,400	6,063,600	1,839,200
128	23	Embassy, Seoul	5,263,200	4,202,200	1,731,600
128	24	Embassy, Rabat	4,664,500	4,960,700	1,532,200
128	25	Embassy, Ankara	5,791,000	7,684,800	1,895,500
128	26	Sierra Leone Mission, Islamic Military Counter Terrorism, Saudi Arabia	3,158,100	1,579,100	1,579,100
128	27	UNESCO Representation	2,144,300	1,072,100	1,072,100
128	28	Embassy, Doha	3,000,000	2,956,700	1,100,000
128	29	Embassy, Algiers	3,000,000	1,500,000	1,500,000
129	01	Ministry of Finance	137,301,100	171,826,200	46,850,700
130	01	National Revenue Authority	425,647,000	425,647,000	176,407,000
131	01	Revenue Appellate Board	1,631,600	1,441,600	815,800
132	01	Accountant-General's Department	29,849,100	21,472,400	14,924,600
133	01	Ministry of Information and Civic Education	6,436,000	8,370,100	2,018,000
133	02	Outreach Coordination Unit	1,543,200	6,102,100	771,600
133	03	National Council for Civic Education and Development	3,029,100	2,618,400	1,200,000
133	04	Sierra Leone News Agency	800,000	520,000	400,000
134	01	Electoral Commission for Sierra Leone (ECSL)	97,000,000	91,999,800	46,294,000
135	01	Ministry of Communication, Technology and Innovation	4,500,000	2,903,100	2,250,000
135	02	Directorate of Science, Technology and Innovation	3,960,700	4,356,500	1,980,400
135	03	Felel Tech City	500,000	250,000	250,000
137	01	National Commission For Democracy	3,847,600	2,791,000	1,923,800
138	01	Statistics - Sierra Leone	7,921,500	7,317,500	2,960,700
139	01	National Commission for Privatisation	2,602,800	1,301,400	1,301,400
140	01	Mass Media Services	4,926,500	3,781,300	2,463,300
141	01	Government Printing Department	4,073,900	2,648,100	2,037,000

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142	01	National Public Procurement Authority	8,063,500	9,891,900	2,431,800
143	01	Justice and Legal Service Commission	1,065,800	639,900	400,900
144	01	Human Rights Commission of Sierra Leone	4,994,900	4,391,500	1,897,500
145	01	Rights to Access Information Commission	4,029,100	2,891,400	2,014,600
146	01	Ministry of Western Region	2,963,300	1,926,100	1,481,600
201	01	Ministry of Defence	340,435,300	299,075,800	72,018,000
203	01	National Civil Registration Authority	15,084,500	12,548,700	6,542,300
205	01	Ministry of Internal Affairs	4,460,700	4,778,100	1,390,400
206	01	Sierra Leone Police	300,806,800	310,306,000	59,503,700
207	01	Sierra Leone Correctional Services	148,483,600	128,582,100	66,241,900
208	01	National Fire Authority	12,808,300	8,179,000	6,404,200
209	01	Central Intelligence & Security Unit	15,811,300	11,605,700	5,105,700
210	01	Office of National Security	14,474,600	33,106,200	4,237,300
211	01	Immigration Department	4,939,900	400,000	400,000
212	01	National Drugs Law Enforcement Agency	2,075,100	1,470,600	1,037,500
213	01	National National Disaster Management Agency	11,423,500	5,249,900	3,711,700
214	01	National Cybersecurity Coordination Centre	3,631,600	1,015,800	1,015,800
215	01	Office of the Chief Medical Examiner	679,000	339,500	339,500
300	01	Ministry of Technical and Higher Education	47,237,100	33,389,000	19,268,600

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300	02	Grants to Tertiary Institutions	136,989,000	119,237,500	102,091,700
300	03	Tertiary Education Commission	6,789,800	5,394,900	3,394,900
301	01	Ministry of Basic and Senior Secondary Education	1,105,971,000	681,723,900	542,986,500
302	01	Ministry of Sports	5,799,800	4,563,500	1,899,900
303	01	Ministry of Tourism and Cultural Affairs	11,196,300	6,895,100	4,598,100
304	01	Ministry of Health	131,692,700	131,274,400	47,646,500
305	01	Ministry of Social Welfare	17,871,400	9,395,800	6,668,500
305	02	National Commission for Persons with Disability	3,168,600	1,912,600	1,200,000
305	03	National Taskforce on Human Trafficking Secretariat	2,000,000	1,050,000	600,000
306	01	Ministry of Lands and Country Planning	7,300,200	3,677,500	3,650,100
307	01	National Medical Supplies Agency	64,355,800	18,840,000	18,178,000
308	01	National Commission for Social Action	8,640,800	3,320,400	3,320,400
309	01	Dental and Medical Board	974,600	633,500	487,300
310	01	Ministry of Youth Affairs	4,177,100	3,261,500	2,088,500
310	02	National Youth Commission	6,455,500	5,876,100	1,627,800
311	01	Health Service Commission	6,526,500	4,542,300	2,163,300
312	01	Teaching Service Commission	4,960,700	2,130,400	1,680,400
313	01	National Youth Service	3,394,900	2,670,600	1,397,500
314	01	National HIV and AIDS Commission	2,829,100	2,487,500	1,214,500
315	01	Teaching Hospitals Complex Administration	2,602,800	1,991,700	1,301,400

<i>Vote</i>	<i>Division</i>	<i>Vote Description</i>	FY 2025 Budget (Jan-Dec)	FY 2025 Revised Budget (Jan-Dec)	FY2025 Suppl'y Budget (July-Dec)
316	01	Civil Service Training College	1,905,300	1,101,100	952,700
317	01	Sierra Leone Council for Post Graduate College of Health Specialities	3,281,700	2,917,700	1,440,900
318	01	Ministry of Environment and Climate Change	9,696,300	8,673,900	4,248,200
319	01	Ministry of Gender and Children's Affairs	3,734,400	3,274,200	1,567,221
319	02	National Children's Commission	3,126,400	2,762,700	963,200
320	01	National Sports Authority	71,714,800	58,997,100	25,857,500
321	01	Student's Loan Scheme Secretariat	10,336,500	8,630,000	2,500,000
322	01	National Land Commission of Sierra Leone	4,526,500	2,570,400	1,663,300
323	01	National Public Health Agency	9,000,000	59,887,000	3,500,000
341	01	Pensions, Gratuities and Other Retirement Benefits	See Note 1	See Note 1	See Note 1
342	01	Contributions to Social Security	See Note 2	See Note 2	See Note 2
345	01	Pharmacy Board Services	6,658,200	4,029,100	2,529,100
346	01	Allied Health Professions Council	500,000	250,000	250,000
401	01	Ministry of Agriculture and Food Security	95,334,900	62,573,000	47,667,600
402	01	Ministry of Fisheries and Marine Resources	23,756,300	21,294,800	9,478,200
403	01	Ministry of Mines and Mineral Resources	6,472,500	8,111,900	2,498,700
403	02	National Minerals Agency	4,215,900	5,000,000	1,000,000

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404	01	Ministry of Transport and Aviation	60,586,100	91,255,500	18,348,100
405	01	Ministry of Tourism and Cultural Affairs - National Tourist Board	6,110,800	6,032,600	2,255,400
405	02	Ministry of Tourism and Cultural Affairs - Monuments and Relics Commission	3,394,900	800,000	800,000
405	03	Ministry of Tourism and Cultural Affairs - National and Railway Museums	1,923,800	500,000	500,000
406	01	Ministry of Energy	880,966,000	1,092,077,900	921,678,500
407	01	Ministry of Labour and Social Security	15,026,300	10,505,400	4,831,900
408	01	Ministry of Works, Housing and Infrastructure	37,913,800	37,279,600	18,956,900
409	01	Ministry of Trade and Industry	9,958,700	6,487,000	3,979,300
409	02	Sierra Leone Standards Bureau	3,866,000	4,918,100	1,933,000
409	03	Department of Co-operatives	2,058,000	2,743,000	800,000
409	04	Sierra Leone Produce Marketing Company	1,131,600	565,800	565,800
409	05	Sierra Leone Produce Monitoring Board	3,421,200	1,710,600	1,710,600
409	06	Consumer Protection Commission	2,905,300	1,888,500	1,452,700
410	01	National Protected Area Authority	5,500,000	3,588,600	1,850,000
411	01	Road Maintenance Fund	249,087,100	249,087,100	134,948,700

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412	01	National Telecommunications Authority	322,950,800	400,989,500	155,673,200
413	01	Sierra Leone Electricity and Water Regulatory Commission	1,358,000	644,100	400,000
414	01	Ministry of Water Resources and Sanitation	19,464,200	15,268,400	9,232,100
415	01	Sierra Leone Maritime Administration	106,898,200	119,385,700	47,022,700
416	01	Civil Aviation Authority	107,148,300	149,827,800	37,968,200
417	01	Nuclear Safety and Radiation Protection Authority	7,092,400	4,432,900	2,546,200
418	01	Sierra Leone Agricultural Research Institute	10,031,900	5,865,200	4,315,900
419	01	Local Content Agency	3,621,200	3,428,700	1,810,600
420	01	Sierra Leone Environment Protection Agency	100,786,300	113,553,100	30,358,700
421	01	Small and Medium Enterprises Development Agency (SMEDA)	4,150,100	2,059,000	1,675,100
422	01	Sierra Leone Meteorological Agency	5,963,300	5,959,500	1,981,600
423	01	Sierra Leone Petroleum Regulation Agency	70,264,900	77,285,100	10,675,900
424	01	Sierra Leone Petroleum Directorate	38,012,700	34,250,000	12,686,800
425	01	Sierra Leone Road Safety Authority	107,564,000	102,021,700	45,387,600
426	01	Sierra Leone Seed Certification Agency	3,480,400	1,862,300	1,340,200

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427	01	National Fertilizer Regulatory Agency	3,366,800	1,983,100	1,183,400
428	01	National Investment Board	8,610,600	7,593,300	2,305,300
428	02	Sierra Leone Investment and Export Promotion Agency	4,884,500	1,842,300	1,842,300
428	03	Corporate Affairs Commission	1,697,500	650,000	650,000
428	04	Public Private Partnership Unit	3,036,900	2,466,600	650,000
429	01	Sierra Leone Mines and Minerals Development Management Corp. (SLMMDMC)	50,000,000	32,500,000	15,000,000
430	01	Cargo Tracking Fees Transfers to Sierra Leone Ports Authority	255,698,700	191,376,200	136,474,500
509	01	Domestic Suppliers' Arrears	259,583,500	259,583,600	85,889,500
601	01	Public Debt Charges	9,317,961,800	9,915,719,200	5,414,500,700
610	01	Contingency Fund (S36 PFM Act 2016)	15,000,000	2,500,000	2,500,000
611	01	Special Warrants of the President (S38 PFM Act, 2016)	10,000,000	3,500,000	3,500,000
612	01	Unallocated Head of Expenditures (S39 PFM Act, 2016)	10,000,000	29,000,000	4,921,100
701	01	Local Government Administration Grants	29,163,800	34,164,100	10,480,900
701	02	Sensitisation on Fire Prevention Services	4,006,300	1,690,500	1,690,500

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701	02	Devolved Function- Education Services	161,361,300	139,534,300	85,170,000
701	02	Devolved Function- Youth and Sports Services	9,686,400	9,686,300	9,686,300
701	02	Devolved Function-Solid Waste Management Services	12,830,200	12,829,800	12,829,800
701	02	Environment and Forestry	7,709,300	4,709,000	4,709,000
701	02	Devolved Function-Monthly Cleaning Services	10,188,000	10,187,900	10,187,900
701	02	Devolved Function - Agriculture and Food Security Services	47,093,900	19,871,700	19,871,700
701	02	Devolved Function-Rural Water Services	7,592,100	3,203,600	3,203,600
701	02	Devolved Function- Social Welfare Gender and Children's Affairs Services	10,777,400	10,777,600	10,777,600
701	02	Devolved Function- Health Care Services	38,747,200	38,747,700	38,747,700
701	02	Devolved Function- Fisheries and Marine Resources	4,947,900	2,087,800	2,087,800

			FY 2025 Budget (Jan-Dec)	FY 2025 Revised Budget (Jan-Dec)	FY2025 Suppl'tary Budget (July-Dec)
<i>Vote</i>	<i>Division</i>	<i>Vote Description</i>	<i>Total Sum Voted</i>	<i>Total Sum Voted</i>	<i>Total Sum Voted</i>
Various		Salaries and Wages (Notes 1 and 2)	7,626,683,100	7,475,380,000	3,930,744,000
Various		Capital Transfers - Recapitalisation	1,258,785,600	1,258,785,600	1,258,785,600
Various		Development Activities- Feed Salone	747,233,700	91,282,500	35,000,000
Various		Development Activities- Human Capital Development	208,158,900	141,540,100	10,000,000
Various		Development Activities- Youth Empowerment	19,600,000	11,654,300	0
Various		Development Activities- Infrastructure Technology and Innovation	776,344,200	583,822,200	115,000,000
Various		Development Activities- Revamping the Public Service Administration (Incl. SL HR Hub System)	5,000,000	10,000,000	10,000,000
Various		Development Activities- Enablers to the Five Game Changers	437,662,800	240,941,400	67,201,000
TOTAL			27,716,357,400	26,844,520,200	14,461,760,400

Note 1. The amounts for Charged Emoluments, Gratuities and Other Retirement Benefits, and Contributions to Social Security are included in the provision for Salaries and Wages.

Note 2. The Amount provided for Salaries and Wages is the provision for the Financial Year 2025 for all Ministries, Departments and Agencies, including Government's contribution to Social Security as Employer to the Social Security Scheme.

Note 3. Contingency Fund (Allocated) which is 0.04% of Estimated Total Recurrent Revenue

MEMORANDUM OF OBJECTS AND REASONS

The object of this Bill is stated in the preamble.

MADE this 21st day of July, 2025.

SHEKU AHMED FANTAMADI BANGURA
Minister of Finance.

FREETOWN,
SIERRA LEONE.