

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

Commencement.

1. This Act shall be deemed to have come into operation on the 1st day of January, 2026.

NLe
27,717,307,300
granted for
2026.

2. The sum of twenty seven billion seven hundred and seventeen million three hundred and seven thousand three hundred Leones shall be and is hereby granted to His Excellency the President for and during the year two thousand and twenty six to be applied and expended in the manner herein described and for the several services set forth in the Schedule.

NLe
27,717,307,300
Charged on
revenue.

3. The sum of twenty seven billion seven hundred and seventeen million three hundred and seven thousand three hundred Leones referred to in section 2, shall be and is hereby declared to be charged upon and made payable from and out of the Consolidated Fund for the year two thousand and twenty six and the payment thereof shall be taken to begin on and immediately after the first day of January, two thousand and twenty six.

Accountant
General's
authority for
payment.

4. The Accountant-General is hereby authorized and required to pay out of the Consolidated Fund for the several services specified in the Schedule, such sums as may be specified in the Warrant or Order of the Minister of Finance, issued from time to time up to the sum of twenty seven billion seven hundred and seventeen million three hundred and seven thousand three hundred Leones which shall come in course of payment during the year ending on the thirty-first day of December, two thousand and twenty six.

Excess of
Expenditure.

5. The amount from time to time paid for and in respect of the expenditure authorized in Section 4 shall not exceed in the gross the sum of twenty seven billion seven hundred and seventeen million three hundred and seven thousand three hundred Leones from the first day of January, two thousand and twenty six inclusive, and any balances remaining unissued at the end of December, two thousand and twenty six shall lapse and not be available for making any payment in the following year.

FIRST SCHEDULE

FY 2026
Budget
(Jan-Dec)

<i>Vote</i>	<i>Division</i>	<i>Vote Description</i>	<i>Total Sum Voted</i>
101	00	Charged Emoluments	See Note 1
105	01	Ministry of Public Administration and Political Affairs	5,068,000
106	01	Office of the Chief Minister	16,778,900-
106	02	Office of Presidential Infrastructure Initiative	1,605,800
106	03	Governance Advisory Unit	203,600
106	04	Delivery and Performance Tracking	- 606,200
107	01	Ministry of Local Government & Community Affairs	13,614,800
107	02	Southern Province, Bo	1,252,700
107	03	Eastern Province, Kenema	1,145,600
107	04	Northern Province, Makeni	1,237,400
107	05	North-West Province, Port Loko	1,084,300
108	01	Sierra Leone Small Arms Commission	1,564,000
109	01	Independent Commission for Peace and National Cohesion	4,883,100
110	01	Office of the Secretary to the President	141,877,800
110	02	National Assets and Government Property Commission	543,100
110	03	Anti-Corruption Commission	13,700,000
110	04	Public Sector Reform Unit	1,080,100
110	05	Office of the Ombudsman	3,526,900
110	06	Independent Media Commission	698,200
110	07	Political Parties Registration Commission	6,144,100
110	08	Law Reform Commission	622,200
110	10	Sierra Leone Insurance Commission	753,400
110	11	Local Government Service Commission	669,300
110	13	National Monitoring and Evaluation Agency	1,371,500
110	14	Presidential Initiative for Climate Change, Renewable Energy and Food Security	10,316,600
110	15	Office of the Chief of Staff	1,171,000
112	01	Office of the Vice President	17,000,000
112	02	Scaling Up Nutrition	5,000,000
112	03	Millennium Challenge Compact Secretariat	597,200
112	04	Extractive Industry Transparency Initiative Secretariat	942,400
112	05	National Early Warning and Responses Mechanism Center	6,894,900
116	01	Parliament	85,000,000
117	01	Cabinet Secretariat	6,421,000
118	01	The Judiciary	30,000,000
121	01	Audit Service Sierra Leone	19,015,800
122	01	Human Resource Management Office	5,935,900
123	01	Public Service Commission	4,600,700
124	01	Office of the Solicitor-General	45,742,700
124	02	Administrator and Registrar-General	7,431,900
124	03	Justice Sector Coordination Office	2,040,500
124	04	Sierra Leone Law School	592,300
124	05	Legal Aid Board	7,200,000
125	01	Local Courts	400,000
126	01	Independent Police Complaints Board	1,219,100

SCHEDULE

			<i>FY 2026 Budget (Jan-Dec)</i>
<i>Vote</i>	<i>Division</i>	<i>Vote Description</i>	<i>Total Sum Voted</i>
127	01	Ministry of Planning and Economic Development	18,180,200
128	01	Ministry of Foreign Affairs & International Co-operation	98,513,300
128	02	High Commission, London	9,876,800
128	03	U.N. Delegation, New York	10,492,300
128	04	High Commission, Abuja	9,034,300
128	05	Embassy, Monrovia	3,840,000
128	06	Embassy, Conakry	3,840,000
128	07	Embassy, Washington, DC	9,332,900
128	08	Embassy, Moscow	4,800,000
128	09	Embassy, Addis Ababa	3,840,000
128	10	Embassy, Beijing	5,087,800
128	11	High Commission, Banjul	3,840,000
128	12	Embassy, Brussels	5,517,600
128	13	Embassy, Riyadh	3,840,000
128	14	Embassy, Berlin	4,800,000
128	15	Embassy, Tehran	2,400,000
128	16	High Commission, Accra	5,656,800
128	17	Embassy, Cairo	4,800,000
128	18	Embassy, Dakar	3,840,000
128	19	Embassy, Dubai	4,800,000
128	20	Embassy, Nairobi	4,800,000
128	21	Sierra Leone Mission, Geneva	4,800,000
128	22	Embassy, Kuwait	4,800,000
128	23	Embassy, Seoul	4,800,000
128	24	Embassy, Rabat	3,840,000
128	25	Embassy, Ankara	4,800,000
128	26	Sierra Leone Mission, Islamic Military Counter Terrorism, Saudi Arabia	2,400,000
128	27	UNESCO Delegation, Paris	2,400,000
128	28	Embassy, Doha	2,400,000
128	29	Embassy, Algiers	2,400,000
128	30	Embassy, Paris	3,840,000
128	31	Embassy, Dublin	3,840,000
129	01	Ministry of Finance	207,047,800
130	01	National Revenue Authority	484,928,800
131	01	Revenue Appellate Board	400,000
132	01	Accountant-General's Department	29,849,100
133	01	Ministry of Information and Civic Education	6,436,000
133	02	Outreach Coordination Unit	1,543,200
133	03	National Council for Civic Education and Development	3,029,100
133	04	Sierra Leone News Agency	800,000
134	01	Electoral Commission for Sierra Leone (ECSL)	99,985,300
135	01	Ministry of Communication, Technology and Innovation	4,500,000
135	02	Directorate of Science, Technology and Innovation	3,960,700

SCHEDULE

FY 2026
Budget
(Jan-Dec)

Vote	Division	Vote Description	Total Sum Voted
135	03	Felei Tech City	500,000
137	01	National Commission For Democracy	2,000,000
138	01	Statistics - Sierra Leone	8,000,000
139	01	National Commission for Privatisation	3,000,000
140	01	Mass Media Services	1,300,000
141	01	Government Printing Department	4,073,900
142	01	National Public Procurement Authority	8,063,500
143	01	Justice and Legal Service Commission	500,000
144	01	Human Rights Commission of Sierra Leone	4,994,900
145	01	Rights to Access Information Commission	3,000,000
146	01	Ministry of Western Region	1,000,000
201	01	Ministry of Defence	274,447,400
203	01	National Civil Registration Authority	15,000,000
205	01	Ministry of Internal Affairs	4,743,200
206	01	Sierra Leone Police	240,806,800
207	01	Sierra Leone Correctional Services	128,937,200
208	01	National Fire Authority	9,005,400
209	01	Central Intelligence & Security Unit	15,000,000
210	01	Office of National Security	14,474,500
211	01	Immigration Department	1,500,000
212	01	National Drugs Law Enforcement Agency	5,000,000
213	01	National Disaster Management Agency	9,500,000
214	01	National Cybersecurity Coordination Centre	600,000
215	01	Office of the Chief Medical Examiner	600,000
300	01	Ministry of Technical and Higher Education	25,110,300
300	02	Grants to Tertiary Institutions	120,947,800
300	03	Tertiary Education Commission	6,800,000
301	01	Ministry of Basic and Senior Secondary Education	1,311,673,400
302	01	Ministry of Sports	2,266,500
303	01	Ministry of Tourism and Cultural Affairs	7,570,600
304	01	Ministry of Health	132,192,700
305	01	Ministry of Social Welfare	17,034,300
305	02	National Commission for Persons with Disability	3,168,600
305	03	National Tackforce on Human Trafficking Secretariat	1,000,000
306	01	Ministry of Lands and Country Planning	7,300,200
307	01	National Medical Supplies Agency	64,355,800
308	01	National Commission for Social Action	4,000,000
309	01	Dental and Medical Board	400,000
310	01	Ministry of Youth Affairs	4,177,100
310	02	National Youth Commission	6,455,500
311	01	Health Service Commission	4,000,000
312	01	Teaching Service Commission	4,000,000
313	01	National Youth Service	3,394,900
314	01	National HIV and AIDS Commission	1,000,000
315	01	Teaching Hospitals Complex Administration	1,000,000

FIRST SCHEDULE

			FY 2026 Budget (Jan-Dec)
Vote	Division	Vote Description	Total Sum Voted
316	01	Civil Service Training College	1,000,000
317	01	Sierra Leone Council for Post Graduate College of Health Specialities	1,000,000
318	01	Ministry of Environment and Climate Change	9,696,300
319	01	Ministry of Gender and Children's Affairs	3,459,400
319	02	National Children's Commission	3,126,400
320	01	National Sports Authority	18,594,900
321	01	Student's Loan Scheme Secretariat	9,500,000
322	01	National Lands Commission of Sierra Leone	4,300,000
323	01	National Public Health Agency	20,000,000
324	01	National Social Protection Agency	1,000,000
341	01	Pensions, Gratuities and Other Retirement Benefits	See Note 1
342	01	Contributions to Social Security	See Note 2
345	01	Pharmacy Board Services	4,000,000
346	01	Allied Health Professions Council	200,000
401	01	Ministry of Agriculture and Food Security	95,335,000
402	01	Ministry of Fisheries and Marine Resources	23,756,300
403	01	Ministry of Mines and Mineral Resources	5,529,400
403	02	National Minerals Agency	2,000,000
404	01	Ministry of Transport and Aviation	62,086,100
405	01	Ministry of Tourism and Cultural Affairs-National Tourist Board	2,388,100
405	02	Ministry of Tourism and Cultural Affairs-Monuments and Relics Commission	1,326,700
405	03	Ministry of Tourism and Cultural Affairs-National and Railway Museums	751,800
406	01	Ministry of Energy	489,239,400
407	01	Ministry of Labour and Social Security	5,872,200
408	01	Ministry of Works and Public Assets	25,316,500
409	01	Ministry of Trade and Industry	7,891,900
409	02	Sierra Leone Standards Bureau	1,510,800
409	03	Department of Co-operatives	804,200
409	04	Sierra Leone Produce Marketing Company	442,200
409	05	Sierra Leone Produce Monitoring Board	3,421,200
409	06	Consumer Protection Commission	3,135,400
410	01	National Protected Area Authority	5,500,000
411	01	Road Maintenance Fund	671,150,900
412	01	National Telecommunications Authority	401,714,800
413	01	Sierra Leone Electricity and Water Regulatory Commission	3,500,000
414	01	Ministry of Water Resources and Sanitation	9,606,500
415	01	Sierra Leone Maritime Administration	115,757,100
416	01	Civil Aviation Authority	141,058,900
417	01	Nuclear Safety and Radiation Protection Authority	6,000,000
418	01	Sierra Leone Agricultural Research Institute	8,000,000
419	01	Local Content Agency	2,000,000
420	01	Sierra Leone Environment Protection Agency	114,138,800
421	01	Small and Medium Enterprises Development Agency (SMEDA)	2,000,000

SCHEDULE

FY 2026
Budget
(Jan-Dec)

Vote	Division	Vote Description	Total Sum Voted
422	01	Sierra Leone Meteorological Agency	2,000,000
423	01	National Petroleum Regulatory Authority	96,088,000
424	01	Sierra Leone Petroleum Directorate	41,163,000
425	01	Sierra Leone Road Safety Authority	106,478,200
426	01	Sierra Leone Seed Certification Agency	2,000,000
427	01	National Fertilizer Regulatory Agency	2,000,000
428	01	National Investment Board	5,365,000
428	02	Sierra Leone Investment and Export Promotion Agency	2,500,000
428	03	Corporate Affairs Commission	1,000,000
428	04	Public Private Partnership Unit	1,500,000
429	01	Sierra Leone Mines and Minerals Development Management Corp. (SLMMDMC)	50,000,000
430	01	Cargo Tracking Fees Transfers to Sierra Leone Ports Authority	66,642,000
509	01	Domestic Suppliers' Arrears	259,000,000
601	01	Public Debt Charges	8,626,934,400
610	01	Contingency Fund (S36 PFM Act 2016)	15,000,000
611	01	Special Warrants of the President (S38 PFM Act, 2016)	10,000,000
612	01	Unallocated Head of Expenditures (S39 PFM Act, 2016)	10,000,000
701	01	Local Government Administration Grants	25,000,000
701	02	Sensitisation on Fire Prevention Services	4,338,300
701	02	Devolved Function - Education Services	165,769,200
701	02	Devolved Function - Youth and Sports Services	10,489,200
701	02	Devolved Function - Solid Waste Management Services	10,893,500
701	02	Environment and Forestry	9,348,200
701	02	Devolved Function - Monthly Cleaning Services	5,032,300
701	02	Devolved Function - Agriculture and Food Security Services	40,996,700
701	02	Devolved Function - Rural Water Services	8,249,700
701	02	Devolved Function - Social Welfare Gender and Children's Affairs Services	17,670,500
701	02	Devolved Function - Health Care Services	41,958,300
701	02	Devolved Function - Fisheries and Marine Resources	5,357,900
Various		Salaries and Wages (Notes 1 and 2)	7,869,000,000
Various		Capital Transfers - Recapitalisation	1,154,042,100
Various		Development Activities - Feed Salone	442,037,300
Various		Development Activities - Human Capital Development	203,512,900
Various		Development Activities - Youth Empowerment	41,100,000
Various		Development Activities - Infrastructure Technology and Innovation	1,247,306,300
Various		Development Activities - Transforming the Public Service Architecture	7,600,000
Various		Development Activities - Enablers to the Five Game Changers	757,443,600
TOTAL			NLe 27,717,307,300

- 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 0.4% of Estimated Total Recurrent Revenue.

Passed in Parliament this 19th *day of December* in the year of our Lord Two Thousand and Twenty Five

KARMOH K. CONTEH,
Clerk of Parliament.

THIS PRINTED IMPRESSION has been carefully compared by me with the Bill which has passed Parliament and found by me to be a true and correct printed copy of the said Bill.

KARMOH K. CONTEH,
Clerk of Parliament.