



Quarterly Fiscal Report

July - September

2020

The Quarterly Fiscal Report as set out on the pages below have been prepared in accordance with the provisions of the Public Financial Management Act of 2016 (PFM Act 2016 Section 66 (2))

Accountant
General's
Department,
Ministry of
Finance

Introduction

This quarterly report has been prepared by in accordance with Section 66(2) of the Public Financial Management Act, 2016.

1. Basis of Presentation

This report has been prepared using the IPSAS cash basis of accounting. The accompanying Statement of Receipts and Payments includes budget for the period January to December 2020 and actuals for the period July to September 2020. The report is broadly prepared in the form of a statement which categorises revenue and expenses and then followed by analysis of revenue by the various streams and expenditure by ministries, department, projects and agencies. This gives an insight of expenditure pattern across the central government. This report is prepared using a special format designed to provide the required information needs of various stakeholders.

On an annual basis, Parliamentary approval is required through the form of budget approval before money can be spent. Furthermore several ministerial and departmental level approvals and procedures are been instituted before final payment can be made.

The summary management report presented below provides an overview of the financial activities for the quarter ending September 2020, as well as the budget for the financial year 2020 and the previous quarter ending June 2020.

TABLE 1 - GOSL SUMMARY CASH ANALYSIS - QUARTER 3 2020							
	FY 2020 REVISED	QTR 3 2020	QTR 2 2020	Variance			
	Budget	Actual	Actual	Budget		Prior Period	
	Le' m	Le' m	Le' m	Le' m	%	Le' m	%
CASH RECEIPTS							
Domestic Revenue	6,470,437	1,478,086	1,276,982	(4,992,351)	-77%	201,104	16%
Direct Budgetary Support Grants	1,765,160	844,038	1,613,689	(921,122)	-52%	(769,651)	-48%
Total Cash Receipts	8,235,597	2,322,124	2,890,671	(5,913,473)	-72%	(568,547)	-20%
CASH PAYMENTS							
Wages, Salaries and Employee Benefits	3,174,476	854,759	870,796	2,319,717	73%	16,037	2%
Non-Salary, Non-Interest Recurrent Expenditure	1,620,388	824,300	502,497	796,088	49%	(321,802)	-64%
O/w:							
Transfers and Grants	113,183	20,289	4,783	92,894	82%	(15,506)	-324%
Transfers to Road Fund	124,829	25,355	26,813	99,474	80%	1,458	5%
Transfers to Agencies and Projects	330,753	200,794	171,979	129,959	39%	(28,815)	-17%
Capital/Development Expenditure	1,060,031	530,456	172,189	529,575	50%	(358,267)	-208%
Loan Interest	1,225,038	306,830	290,033	918,208	0%	(16,797)	0%
Total Cash Payments	7,535,515	2,742,495	2,034,307	4,693,547	62%	(709,645)	-35%
Cash Surplus/(Deficit) incl. Grants	700,082	(420,371)	856,364	(1,219,926)	-174%	(1,278,192)	-149%

Note: The Budget Figures Represent the Annual Budget for FY 2020 and NOT Disaggregated into Quarterly Budget

Revenue & Expenditure – General Operations

2. Total Revenue

Revenue collected in quarter 3, 2020 is Le 2,322,124 million, decreasing by 20% below the amount of Le 2,890,671 million collected in quarter 2, 2020. The total amount of domestic revenue for the quarter amounted to Le 1,478,086 million (Le 1,276,982 million – Q2 2020),

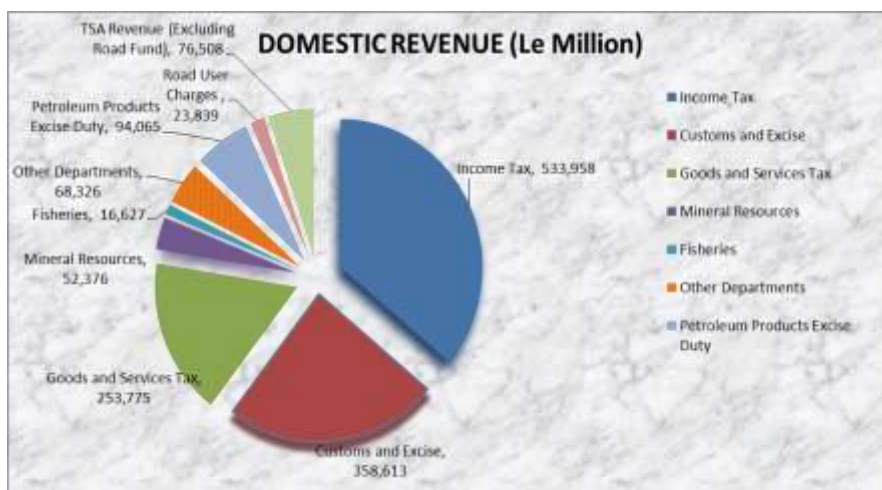


which signifies a decrease of 16% to that of the previous quarter. Direct budgetary support amounted to Le 844,038 million (Le 1,613,689 – Q2 2020), which is 48% below that of the quarter ending June 2020. This is also inclusive of the grant received by projects

and Sub-vented agencies which amounted to Le 6,469 million. The chart below illustrates the split between domestic revenue and direct budgetary support for the quarter ending September 2020.

3. Domestic Revenue

The domestic revenues for quarter 3, 2020, consists of Income tax revenue which contributed Le 533,958 million or 36% of the total domestic revenue for the quarter whereas Goods and Services Tax (GST) revenue amounted to Le 253,775 million or 17%, Customs and Excise (C &



E) Receipts Le 358,613 million or 24%, Mineral Revenues Le 52,376 million or 4% of total domestic revenue and other departmental receipt (Including projects and sub-vented agencies) Le 68,326 million or 5% respectively. In

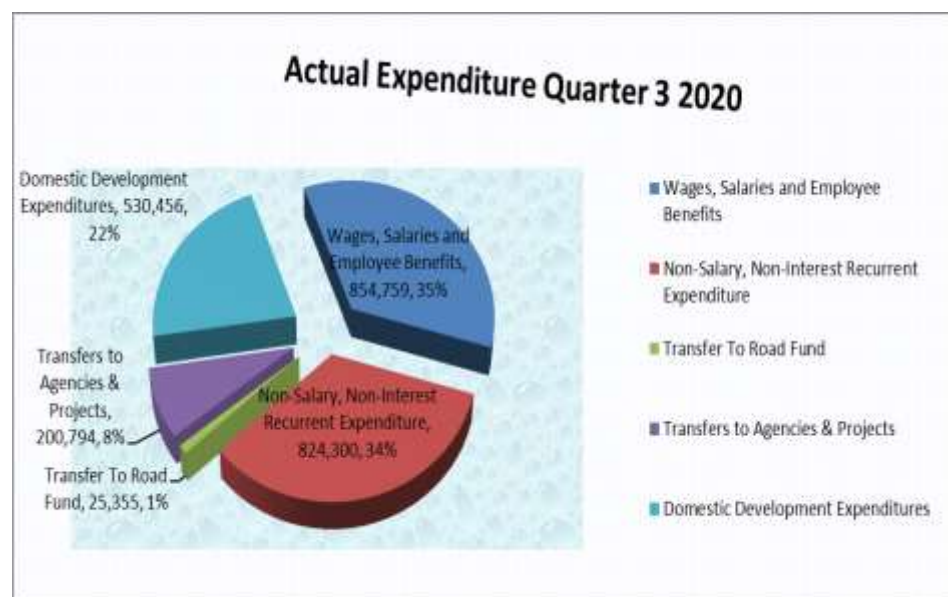
addition, Road Fund, Petroleum Product Excise Duty and and TSA revenue represent 2%, 6% and 5% respectively. The chart adjacent illustrates the composition of domestic revenues for quarter 3, 2020

4. Expenditure Payments

EXPENDITURE PAYMENTS ANALYSIS - Quarter 3, 2020

Description	Budget FY 2020	Jul-20	Aug-20	Sep-20	CRF 'Quarter Ending September 20	Project and Subvented Agencies	Total
	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m
OPERATING EXPENSES							
Wages, Salaries and Employee Benefits	3,174,476	274,112	296,005	264,382	834,498	20,261	854,759
Non-Salary, Non-Interest Recurrent Expenditure	1,620,388	267,079	220,077	267,091	754,247	70,053	824,300
Transfer To Road Fund	124,829	5,952	11,497	7,906	25,355	-	25,355
Transfers to Agencies	330,753	36,082	42,042	35,074	113,199	87,595	200,794
Domestic Development Expenditures	1,060,031	120,324	247,358	161,091	528,773	1,683	530,456
Total Operating Expenses	6,310,477	703,549	816,979	735,544	2,256,073	179,592	2,435,664
Finance Costs	1,225,038	142,419	77,206	87,205	306,830	-	306,830
Arrears Payments	266,000	38,818	69,955	4,786	113,559	-	113,559
Loan Amortization	1,813,625	76,989	5,894	120,197	203,080	-	203,080
Total Expenditure Payments	9,615,140	961,775	970,034	947,733	2,879,542	179,592	3,059,134

During the quarter ending September 2020, total amount expended was Le 3,059,134 million, which is only about 1% over that for the previous quarter ending June 2020. This consists of total operating expenses, finance costs, arrears payments and loan amortization. The total operating expenses amounted to Le2, 435,664 million (Le 1,714,549 million – Q 2 2020), which comprised of a total amount of Le854,759 million spent on Wages, Salaries and Employees Benefits, excluding wages arrears of Le3,821 million. Le824,300 million was spent on Non-Salary ,Non-Interest Recurrent Expenditure which is inclusive of transfers made to local councils, Transfers to Agencies and Domestic Development Expenditure amounted to Le200,794 million and Le 530,456 million respectively.



Loan Interest comprises of domestic and foreign interest which amounted to Le306,830 million (Le290,033 million – Q 2 2020). This is an increase of up to 5% of the previous quarter. The chart adjacent illustrates the composition of expenditure

payments for quarter 3, 2020

Projects and Sub-vented Agencies Receipts

The project grant receipts for the period under review was Le 8,472 million as compared to the grant receipts of Le 612 million during the previous quarter ending June 2020. Agencies generated revenue amounted to Le 6,469 million (Le 9,127 million – Q 2 2020) .Thus giving a total revenue from projects and sub-vented agencies amounting to Le 14,941 million.

Below is a chart highlighting the composition of it receipts.



5. Statement of Fiscal Operations

STATEMENT OF FISCAL OPERATIONS
For The Quarter Ending September 2020

Description	Revised Budget for the year	Actuals for 2020					
	Jan 20 - Dec 20	Jul-20	Aug-20	Sep-20	CRF 'Quarter Ending September 20	Project and Subvented Agencies	Total
	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m
Domestic Revenue Collection							
Income Tax	2,274,303	164,841	160,304	208,812	533,958	-	533,958
Customs and Excise	1,541,563	80,287	54,925	223,402	358,613	-	358,613
Goods and Services Tax	1,235,200	85,957	82,039	85,779	253,775	-	253,775
Mineral Resources	193,744	19,343	10,573	22,460	52,376	-	52,376
Fisheries	122,715	7,418	6,931	2,278	16,627	-	16,627
Other Departments	60,000	24,760	18,230	18,867	61,857	6,469	68,326
Petroleum Products Excise Duty	128,382	31,204	23,849	39,012	94,065	-	94,065
Road User Charges TSA Revenue (Excluding Road Fund)	124,829 789,701	7,484 33,071	8,482 21,531	7,873 21,906	23,839 76,508	-	23,839 76,508
Total Domestic Revenue	6,470,437	454,365	386,864	630,388	1,471,617	6,469	1,478,086
Grants Receipts (Direct Grant Budgetary Support)							
HIPC Debt Relief Assistance	-	1,785	-	2,758	4,543	-	4,543
Global Fund Salary Support	-	-	-	-	-	-	-
Other Grants Received- External Donors	1,030,000	395,023	436,000	-	831,023	-	831,023
Other Projects	735,160	-	-	-	-	8,472	8,472
Total Grant Receipts	1,765,160	396,808	436,000	2,758	835,566	8,472	844,038
Total Receipts	8,235,597	851,173	822,864	633,146	2,307,183	14,941	2,322,124

STATEMENT OF FISCAL OPERATIONS
For The Quarter Ending September 2020

Description	Budget for the year	Actuals for 2020					
	Jan 20 - Dec 20	Jul-18	Aug-18	Sep-18	CRF 'Quarter Ending September 20	Project and Subvented Agencies	Total
	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m
OPERATING EXPENSES							
Wages, Salaries and Employee Benefits	3,174,476	274,112	296,005	264,382	834,498	20,261	854,759
Non-Salary, Non-Interest Recurrent Expenditure	1,620,388	267,079	220,077	267,091	754,247	70,053	824,300
o/w: National Revenue Authority Grants to Educational Institutions	193,861	11,520	15,126	12,714	39,360	-	39,360
Transfers to Local Councils	82,216	-	-	-	-	-	-
Transfer to Road Fund	113,183	16,343	1,061	2,885	20,289	-	20,289
TSA Expenditure	124,829	5,952	11,497	7,906	25,355	-	25,355
Domestic Development Expenditures	330,753	36,082	42,042	35,074	113,199	87,595	200,794
Total Operating Expenses	1,060,031	120,324	247,358	161,091	528,773	1,683	530,456
Total Operating Expenses	6,310,477	703,549	816,979	735,544	2,256,073	179,592	2,435,664

Net Cashflows from Operating Activities	1,925,120	147,624	5,885	(102,398)	51,111	(164,651)	(113,540)
Finance Costs	(1,225,038)	(142,419)	(77,206)	(87,205)	(306,830)	-	(306,830)
Domestic Interest	(1,104,521)	(134,975)	(62,594)	(75,346)	(272,915)	-	(272,915)
Foreign Interest	(120,517)	(7,445)	(14,611)	(11,859)	(33,915)	-	(33,915)
Arrears Payments	(266,000)	(38,818)	(69,955)	(4,786)	(113,559)	-	(113,559)
Domestic Suppliers	(266,000)	(37,410)	(69,152)	(3,176)	(109,738)	-	(109,738)
Wages Arrears	-	(1,408)	(803)	(1,610)	(3,821)	-	(3,821)
Parastatal Arrears	-	-	-	-	-	-	-
Contingency Expenditure	(3,760)	-	-	-	-	-	-
Cheques payable	-	1,119	91,519	102,980	195,618	-	195,618
Others	-	(131,253)	(15,080)	(7,934)	(154,267)	-	(154,267)
Total Non-Operating Activities							

STATEMENT OF FISCAL OPERATIONS
For The Quarter Ending September 2020

Description	Revised Budget for the year	Actuals for 2020					
	Jan 20 - Dec 20	Jul-20	Aug-20	Sep-20	CRF 'Quarter Ending September 20	Project and Subvented Agencies	Total
	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m
	(1,494,798)	(311,371)	(70,722)	3,054	(379,039)	-	(379,039)
Net Cashflows from Activities	430,322	(163,747)	(64,837)	(99,345)	(327,929)	(164,651)	(492,579)

STATEMENT OF FISCAL OPERATIONS
For The Quarter Ending September 2020

Description	Budget for the year	Actuals for 2020					
	Jan 20 - Dec 20	Jul-18	Aug-18	Sep-18	CRF 'Quarter Ending September 20	Project and Subvented Agencies	Total
	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m
Financing Items							
Net movement in treasury bills and treasury bearer bonds	-	126,924	143,448	115,490	385,863	-	385,863
Ways & Means	-	274,473	(171,761)	(32,607)	70,105	-	70,105
Privatisation Receipts	-	-	-	-	-	-	-
Loan Amortization	(1,813,625)	(76,989)	(5,894)	(120,197)	(203,080)	-	(203,080)
Programme Loans	-	-	-	-	-	-	-
MDRI Relief	-	-	-	-	-	-	-
Non-MDR1 Relief	-	-	-	-	-	-	-
Strategic Stock Fund	-	-	-	-	-	-	-
Disinvestments in Public Enterprise	-	-	-	-	-	-	-
Total Financing	(1,813,625)	324,408	(34,207)	(37,314)	252,887	-	252,887
Increase/ (Decrease) in Bank Balances during the period	(1,383,303)	160,661	(99,044)	(136,659)	(75,041)	(164,651)	(239,692)

BY ORDER
RICHARD S. WILLIAMS
Accountant General

6. COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR WAGES, SALARIES AND EMPLOYEES BENEFITS BY MDA- (CRF)

for the quarter ending 30th September 2020

Amounts in millions of Leones

MDA Code	Description	Budget Estimates FY 2020	Actual QTR 3 2020
101	Charged Emoluments	157,287	29,115
105	Ministry of Political and Public Affairs	3,648	733
106	Office of the Chief of Staff	13,344	4,316
107	Ministry of Local Government and Rural Development	31,959	6,750
108	Sierra Leone Small Arms Commission	2,639	610
110	Office of the President	86,705	22,846
112	Office of the Vice President	8,292	3,252
116	Parliamentary Service Commission	16,152	7,951
117	Cabinet Secretariat	6,719	1,685
118	Supreme Court	16,815	3,824
119	Court of Appeal	0	0
120	High Court	0	121
121	Audit Service Sierra Leone	23,948	8,302
122	Human Resource Management Office	11,361	2,932
123	Public Service Commission	6,828	1,162
124	Law Officers' Department	29,037	6,951
125	Local Courts Administration	0	1,150
126	Independent Police Complaint Board	1,531	376
127	Ministry of Planning and Economic Development	13,649	3,635
128	Ministry of Foreign Affairs & International Co-operation	203,357	53,995
129	Ministry of Finance and Economic Development	72,091	27,103
131	Revenue Appellate Board	2,597	497
132	Accountant General's Department	19,130	4,529
133	Ministry of Information and Communication	26,801	6,387
134	National Electoral Commission	19,738	5,621
137	National Commission for Democracy	5,174	1,200
138	Statistics Sierra Leone	13,910	3,864
139	National Commission for Privatization	3,247	781
140	Mass Media Services	11,594	1,951
141	Government Printing Department	888	191
142	National Public Procurement Authority	2,757	2,077
143	Justice and Legal Service Commission	0	0
144	National Commission for Human Rights	15,425	3,240
145	Right to access Information Commission	3,223	697
201	Ministry of Defence	149,838	40,078
203	National Civil Registration Authority	45,414	9,760
205	Ministry of Internal Affairs	1,493	213
206	Sierra Leone Police	237,365	64,395
207	Sierra Leone Correctional Services	33,986	8,101
208	National Fire Authority	8,926	1,730
209	Central Intelligence & Security Unit	7,537	1,879
210	Office of National Security	14,700	3,021
211	Immigration Department	4,544	1,253
212	National Drug Law Enforcement Agency	1,135	230
300	Ministry of Technical and Higher Education	229,769	87,333
301	Ministry of Education Science and Technology	665,710	170,255
302	Ministry of Sports	5,332	2,255
303	Ministry of Tourism and Cultural Affairs (Culture Division)	892	245
304	Ministry of Health and Sanitation	348,808	100,808
305	Ministry of Social Welfare, Gender & Children's Affairs	9,544	2,550
306	Ministry of Lands, Country Planning and the Environment	4,723	1,336

6. COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR WAGES, SALARIES AND EMPLOYEES BENEFITS BY MDA- (CRF)

for the quarter ending 30th September 2020

Amounts in millions of Leones

MDA Code	Description	Budget Estimates	Actual
		FY 2020	QTR 3 2020
307	National Medical Supplies Agency	4,181	1,326
308	National Commission for Social Action	16,030	3,937
310	Ministry of Youth Affairs	3,525	841
311	Health Service Commission	2,000	315
312	Teaching Service Commission	9,630	2,609
313	National Youth Service	2,507	1,159
314	National HIV and AIDS Commission	3,232	718
315	Teaching Hospital Complex Administration	1,000	0
316	Civil Service Training College	0	0
317	Post Graduate College of Health Specialist	500	0
340	Socially Oriented Projects	0	0
341	Pensions, Gratuities and Other Retirement Benefits	295,292	57,762
342	Government's Contribution to Social Security	0	0
345	Pharmacy Board Services	2,000	730
401	Ministry of Agriculture, Forestry and Food Security	15,797	4,458
402	Ministry of Fisheries and Marine Resources	2,394	662
403	Ministry of Mines and Mineral Resources	30,939	8,053
404	Ministry of Transport and Aviation	5,819	774
405	Ministry of Tourism and Cultural Affairs (National Tourist Board)	7,851	2,110
406	Ministry of Energy	6,997	1,492
407	Ministry of Labour, Employment & Social Security	4,482	956
408	Ministry of Works, Housing and Infrastructure	4,554	933
409	Ministry of Trade and Industry	21,655	6,902
410	National Protected Area Authority	11,705	3,025
411	Road Maintenance Fund Administration	29,166	6,254
412	National Telecommunications Commission	0	0
413	Electricity and Water Regulatory Commission	4,925	1,284
414	Ministry of Water Resources	15,446	3,707
415	Sierra Leone Maritime Administration	0	0
416	Civil Aviation Authority	0	0
417	Nuclear Safety & Radiation Protection Authority	3,500	857
418	Sierra Leone Agricultural Research Institute	16,490	3,987
419	Sierra Leone Local Content Agency	1,784	574
420	Sierra Leone Environmental Protection Agency	0	0
421	Small and Medium Enterprises Development Agency	2,154	708
422	Sierra Leone Meteorological Agency	3,306	1,285
423	Sierra Leone Petroleum Regulatory Agency	0	0
424	Sierra Leone Petroleum Directorate	0	0
501	Miscellaneous Services	0	0
509	Change in Areas	9,046	0
602	Public Debt Charges - External	0	6
612	Unallocated Head of Expenditure	0	0
701	Transfers to Local Councils	37,012	7,607
Grand Total		3,174,476	838,319

7. COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR NON-SALARY, INTEREST AND RECURRENT EXPENDITURE BY MDA- (CRF)

for the quarter ending 30th September 2020

Amounts in millions of Leones

MDA Code	Description	Budget Estimates		Actual
		FY 2020		QTR 3 2020
101	Charged Emoluments	0		0
105	Ministry of Political and Public Affairs	2,197		520
106	Office of the Chief of Staff	12,670		3,972
107	Ministry of Local Government and Rural Development	13,799		6,674
108	Sierra Leone Small Arms Commission	1,241		203
110	Office of the President	54,834		19,308
112	Office of the Vice President	15,339		5,854
116	Parliamentary Service Commission	37,237		28,010
117	Cabinet Secretariat	10,462		802
118	Supreme Court	16,967		3,530
119	Court of Appeal	0		0
120	High Court	0		0
121	Audit Service Sierra Leone	7,242		3,624
122	Human Resource Management Office	3,544		1,086
123	Public Service Commission	2,409		405
124	Law Officers' Department	18,776		14,380
125	Local Courts Administration	425		0
126	Independent Police Complaint Board	1,091		237
127	Ministry of Planning and Economic Development	43,482		3,826
128	Ministry of Foreign Affairs & International Co-operation	92,991		32,963
129	Ministry of Finance and Economic Development	82,952		49,728
130	National Revenue Authority (NRA)	193,861		38,876
131	Revenue Appellate Board	803		484
132	Accountant General's Department	35,020		2,411
133	Ministry of Information and Communication	4,627		2,660
134	National Electoral Commission	18,900		4,673
137	National Commission for Democracy	1,098		234
138	Statistics Sierra Leone	5,641		2,794
139	National Commission for Privatization	2,057		1,813
140	Mass Media Services	2,730		710
141	Government Printing Department	2,080		216
142	National Public Procurement Authority	2,248		1,000
143	Justice and Legal Service Commission	401		0
144	National Commission for Human Rights	1,579		593
145	Right to access Information Commission	977		743
146	Wages and Compensation Commission	400		0
201	Ministry of Defence	70,756		44,006
203	National Civil Registration Authority	1,506		12,169
205	Ministry of Internal Affairs	880		190
206	Sierra Leone Police	60,075		28,876
207	Sierra Leone Correctional Services	43,817		20,255
208	National Fire Authority	3,429		3,416
209	Central Intelligence & Security Unit	4,479		2,966
210	Office of National Security	6,598		1,456
211	Immigration Department	3,733		388
212	National Drug Law Enforcement Agency	685		148
300	Ministry of Technical and Higher Education	121,982		25,856
301	Ministry of Education Science and Technology	26,078		11,310
302	Ministry of Sports	16,611		2,243
303	Ministry of Tourism and Cultural Affairs (Culture Division)	3,854		5,207
304	Ministry of Health and Sanitation	54,956		24,250
305	Ministry of Social Welfare, Gender & Children's Affairs	20,658		3,542

7. COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR NON-SALARY, INTEREST AND RECURRENT EXPENDITURE BY MDA- (CRF)

for the quarter ending 30th September 2020

Amounts in millions of Leones

MDA Code	Description	Budget Estimates		Actual
		FY 2020	QTR 3 2020	
306	Ministry of Lands, Country Planning and the Environment	3,692	1,178	
307	National Medical Supplies Agency	51,304	1,811	
308	National Commission for Social Action	2,136	555	
309	Dental and Medical Board	541	56	
310	Ministry of Youth Affairs	5,489	651	
311	Health Service Commission	1,034	108	
312	Teaching Service Commission	2,287	1,641	
313	National Youth Service	2,407	250	
314	National HIV and AIDS Commission	2,074	215	
315	Teaching Hospital Complex Administration	1,649	171	
316	Civil Service Training College	588	61	
317	Post Graduate College of Health Specialist	1,510	0	
318	Ministry of Environment		65	
345	Pharmacy Board Services	4,011	417	
401	Ministry of Agriculture, Forestry and Food Security	37,426	50,102	
402	Ministry of Fisheries and Marine Resources	12,578	3,094	
403	Ministry of Mines and Mineral Resources	3,372	2,356	
404	Ministry of Transport and Aviation	56,371	35,903	
405	Ministry of Tourism and Cultural Affairs (National Tourist Board)	7,718	3,073	
406	Ministry of Energy	127,537	12,703	
407	Ministry of Labour, Employment & Social Security	4,432	570	
408	Ministry of Works, Housing and Infrastructure	10,905	3,349	
409	Ministry of Trade and Industry	14,795	5,007	
410	National Protected Area Authority	1,517	843	
411	Road Maintenance Fund Administration	124,829	25,355	
412	National Telecommunications Commission	167,641	22,040	
413	Electricity and Water Regulatory Commission	822	0	
414	Ministry of Water Resources	11,312	3,770	
415	Sierra Leone Maritime Administration	33,872	9,568	
416	Civil Aviation Authority	43,238	6,327	
417	Nuclear Safety & Radiation Protection Authority	1,955	600	
418	Sierra Leone Agricultural Research Institute	3,717	387	
419	Sierra Leone Local Content Agency	3,218	1,681	
420	Sierra Leone Environmental Protection Agency	28,542	8,001	
421	Small and Medium Enterprises Development Agency	1,439	2,840	
422	Sierra Leone Meteorological Agency	1,409	147	
423	Sierra Leone Petroleum Regulatory Agency	10,217	2,492	
424	Sierra Leone Petroleum Directorate	6,000	4,230	
425	Sierra Leone Safety Authority	41,244	19,852	
426	Sierra Leone Seed Certification Agency	800	368	
427	National Fertilizer Regulatory Agency	700	0	
501	Miscellaneous Services	0	27,432	
509	Change in Arrears	285,000	87,759	
601	Public Debt Chgs	1,316,521	273,352	
602	Public Debt Charges - External	689,608	33,915	
610	Contingency Fund	1,880	147,703	
611	Special Presidential Warrants	940	0	
612	Unallocated Expenditures	940	15,473	
701	Transfers to Local Councils	109,465	73,288	
Grand Total		4,370,859	1,309,368	

8. COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR DOMESTIC CAPITAL/ DEVELOPMENT EXPENDITURE BY MDA- (CRF)

for the quarter ending 30th September 2020

Amounts in millions of Leones

MDA Code	Description	Budget Estimates	Actual
		FY 2020	QTR 3 2020
106	Office of the Chief of Staff	6,000	0
107	Ministry of Local Government and Rural Development	900	0
110	Office of the President	8,500	0
116	Parliamentary Service Commission	200	0
117	Cabinet Secretariat and Head of the Civil Services (CS&HOCS)	700	0
118	The Judiciary	900	0
121	Audit Service Sierra Leone	5,000	0
122	Human Resource Management Office	200	417
124	Law Officers' Department	2,650	0
127	Ministry of Planning and Economic Development (MoPED)	13,000	891
128	Ministry of Foreign Affairs & International Co-operation	21,570	1,714
129	Ministry of Finance	7,400	550
133	Ministry of Information and Communication	2,000	898
134	National Elections Commission (NEC)	3,500	0
138	Statistics Sierra Leone	2,500	0
201	Ministry of Defence	13,007	30,000
203	National Civil Registration Authority	8,000	2,000
205	Ministry of Internal Affairs	1,400	0
206	Sierra Leone Police	7,000	0
207	Sierra Leone Correctional Services	2,500	0
208	National Fire Force (NFF)	300	0
209	Central Intelligence & Security Unit	4,000	5,746
300	Ministry of Tertiary and Higher Education (MoTHE)	25,900	17,818
301	Ministry of Basic and Secondary Education (MoBSE)	292,700	0
303	Ministry of Tourism and Cultural Affairs (Culture Division)	1,900	0
304	Ministry of Health and Sanitation	37,200	139,736
305	Ministry of Social Welfare, Gender and Children Affairs (MoSWC&CA)	2,600	500
306	Ministry of Lands, Country Planning and the Environment	2,000	0
308	National Commission for Social Action	14,711	8,961
310	Ministry of Youth Affairs	57,362	2,793
313	National Youth Service	400	0
314	National HIV and AIDS Commission	500	0
318	Ministry of Environment	0	16,673
401	Ministry of Agriculture, Forestry and Food Security	109,378	9,903
402	Ministry of Fisheries and Marine Resources	7,500	2,821
404	Ministry of Transport and Aviation	7,500	2,200
405	Ministry of Tourism and Cultural Affairs (National Tourist Board)	15,200	1,040
406	Ministry of Energy	42,153	36,012
407	Ministry of Labour and Social Security (MoLSS)	500	0
408	Ministry of Works, Housing and Infrastructure	230,600	180,130
409	Ministry of Trade and Industry	22,300	0
410	National Protected Area Authority	2,173	1,055
413	Sierra Leone Electricity and Water Regulatory Commission	1,300	0
414	Ministry of Water Resources	44,742	66,914
417	Nuclear Safety and Radiation Protection Authority (NSRPA)	300	0
422	Sierra Leone Meteorological Agency	200	0
701	Transfers to Local Councils	29,686	0
Grand Total		1,060,031	528,773