



# QUARTERLY FISCAL REPORT OF THE CENTRAL GOVERNMENT

Accountant General's Department, Ministry of Finance

## ABSTRACT

The Quarterly Fiscal Report of the central Government 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))

QUARTER 1, 2022

## 1. Introduction

This quarterly report has been prepared in accordance with the Public Financial Management Act, 2016.

## 2. Basis of Presentation

This report has been prepared using the actual revenue and expenditure of the Consolidated Fund and central Government. The accompanying Statement of Receipts and Payments includes budget for the period January to December 2022 and actuals for quarters I of the year 2022 compared to budget for the same year. 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, Departments, Projects and Agencies as well as by categories. This report gives an insight of expenditure pattern across the central government. The report is designed to provide the required information needs of various stakeholders.

On a daily basis, budget execution processes are carried out by Ministries, Departments and Agencies in compliance with sections 55 – 65 of the Public Financial Management Act 2016.

The summary management report presented below provides an overview of the financial activities of the central Government for the period ending 31<sup>st</sup> March 2022, against annual budget

## 3. Total Revenue

Total revenue collected in quarter I, 2022 was Le1,851,393 million, of which Le1,844,119 million is domestic revenue while Le7,274 million is grant from Development Partners. The chart below illustrates revenue pattern for the quarter ending 31<sup>st</sup> March, 2022

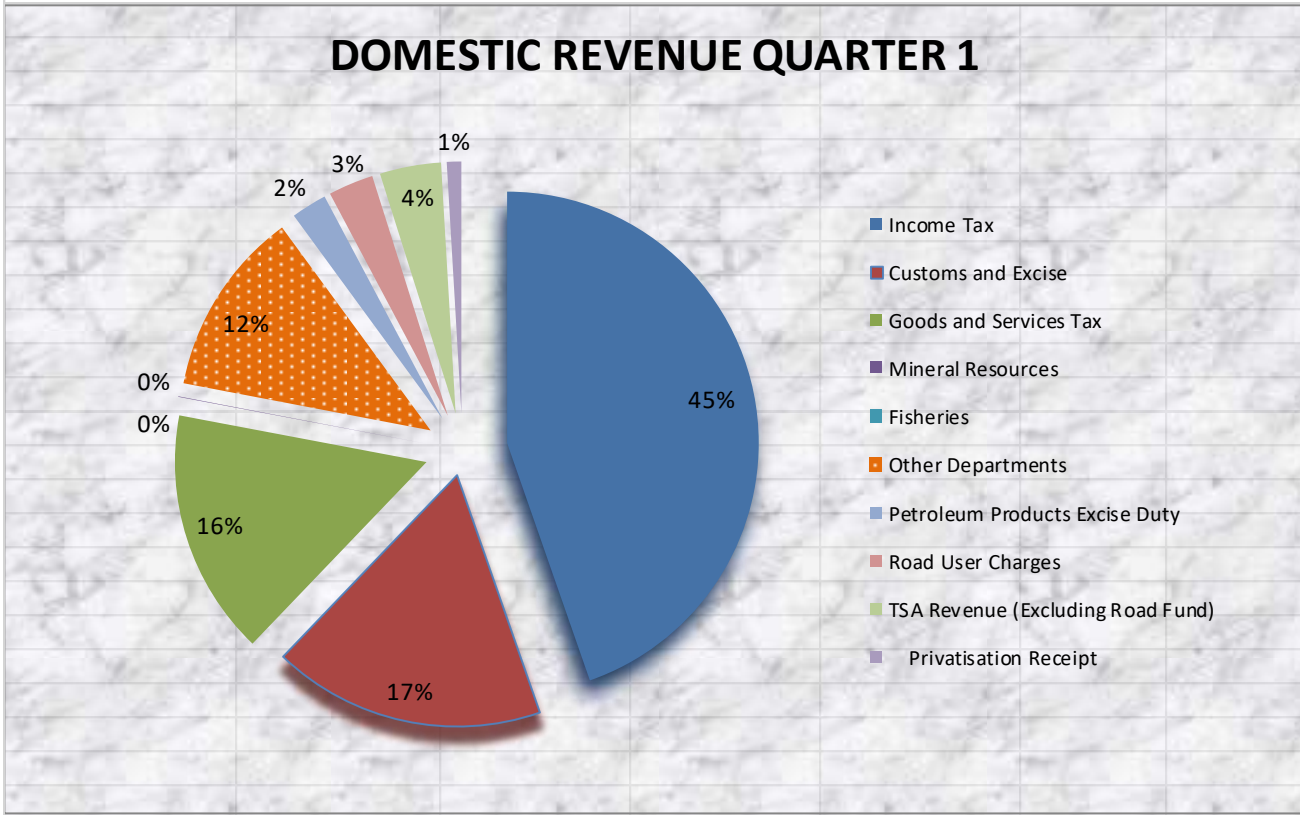
CHART I



## 4. Domestic Revenue

The consolidated domestic revenues for quarter I of 2022, consist of Income tax revenue which contributed Le819,175 million or 45% of the total domestic revenue, Customs and Excise (C&E) Receipts was Le320,802 million or 17%, Goods and Services Tax (GST) amounted to Le 290,118 million or 16%,

CHART 2



Furthermore, other departmental receipt totalled Le 219,000 million or 12% of domestic revenue. In addition, Petroleum Product Excise Duty, Road Fund, TSA revenue and Privatisation Receipts represent 2%, 3%, 4% and 1% respectively. The chart above illustrates the composition of consolidated domestic revenues for quarter I, 2022.

Table 1- 'DOMESTIC REVENUE ANALYSIS - Quarter 1, 2022

	Jan 22 - Dec 22	Jan-22	Feb-22	Mar-22	CRF*Quarter Ending March 22	Project and Subvented Agencies	Quarterly Total	Percentage quarterly total
	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	%
<b>Domestic Revenue Collection</b>								
Income Tax	2,709,000	351,048	215,364	252,763	819,175	-	819,175	44.42
Customs and Excise	1,031,056	-	238,789	82,013	320,802	-	320,802	17.40
Goods and Services Tax	1,464,000	-	175,992	114,126	290,118	-	290,118	15.73
Mineral Resources	316,000	-	589	-	589	-	589	0.03
Fisheries	142,028	-	-	-	-	-	-	0.00
Other Departments	574,987	28,713	39,712	150,575	219,000	10,084	229,084	12.42
Petroleum Products Excise Duty	706,044	-	15,087	26,920	42,007	-	42,007	2.28
Road User Charges	286,260	18,159	18,257	16,753	53,169	-	53,169	2.88
TSA Revenue (Excluding Road Fund)	413,125	19,572	27,448	25,124	72,144	-	72,144	3.91
Privatisation Receipt	-	4,612	6,398	6,019	17,030	-	17,030	0.92
<b>Total</b>	<b>7,642,500</b>	<b>422,105</b>	<b>737,636</b>	<b>674,294</b>	<b>1,834,035</b>	<b>10,084</b>	<b>1,844,119</b>	<b>100.00</b>

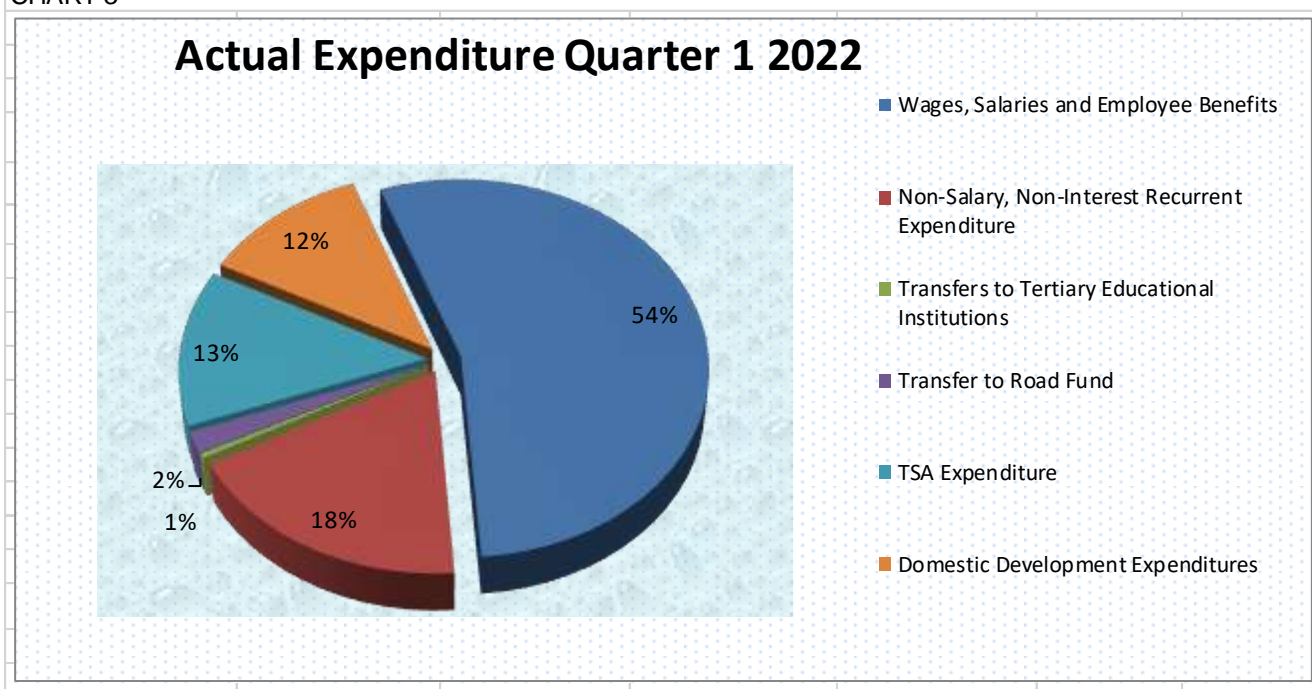
## 5. Expenditure Payments

**Table 2- 'EXPENDITURE PAYMENTS ANALYSIS - Quarter 1, 2022**

Description	Budget FY 2022	Jan-22	Feb-22	Mar-22	CRF 'Quarter Ending 31 March 22	Project and Subvented Agencies	Total
	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m
<b>OPERATING EXPENSES</b>							
Wages, Salaries and Employee Benefits	3,898,000	358,465	367,163	365,422	1,091,051	16,768	1,107,819
Non-Salary, Non-Interest Recurrent Expenditure	2,833,377	105,493	89,377	132,975	327,845	44,921	372,766
Transfers to Tertiary Educational Institutions	80,906	2,089	-	6,082	8,171	-	8,171
Transfer to Road Fund	134,434	19,953	-	16,753	36,706	-	36,706
TSA Expenditure	380,900	71,442	124,485	76,215	272,141	-	272,141
Domestic Development Expenditures	1,190,251	86,464	95,489	55,722	237,675	1,930	239,605
<b>Total Operating Expenses</b>	<b>8,517,868</b>	<b>643,906</b>	<b>676,515</b>	<b>653,169</b>	<b>1,973,589</b>	<b>63,619</b>	<b>2,037,208</b>
Finance Costs	1,208,917	23,709	10,769	23,931	58,409	-	58,409
Arrears Payments	-	7,484	4,992	14,894	27,370	-	27,370
Loan Amortization	(739,958)	76,459	30,606	65,818	172,882	-	172,882
<b>Total Expenditure Payments</b>	<b>8,986,827</b>	<b>751,557</b>	<b>722,881</b>	<b>757,812</b>	<b>2,232,250</b>	<b>63,619</b>	<b>2,295,869</b>

During the quarter ending March 2022, total amount expended was Le 2,350,948 million. This consists of total operating expenses, finance costs, arrears payments and loan amortization.

CHART 3



The Total operating expenses amounted to Le 1,973,589 million, which comprised of a total amount of Le1,091,051 million spent on Wages, Salaries and Employees Benefits. Le 327,845 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 CRF amounted to Le36,706 million, Le 272,141 million and Le 237,675 million respectively.

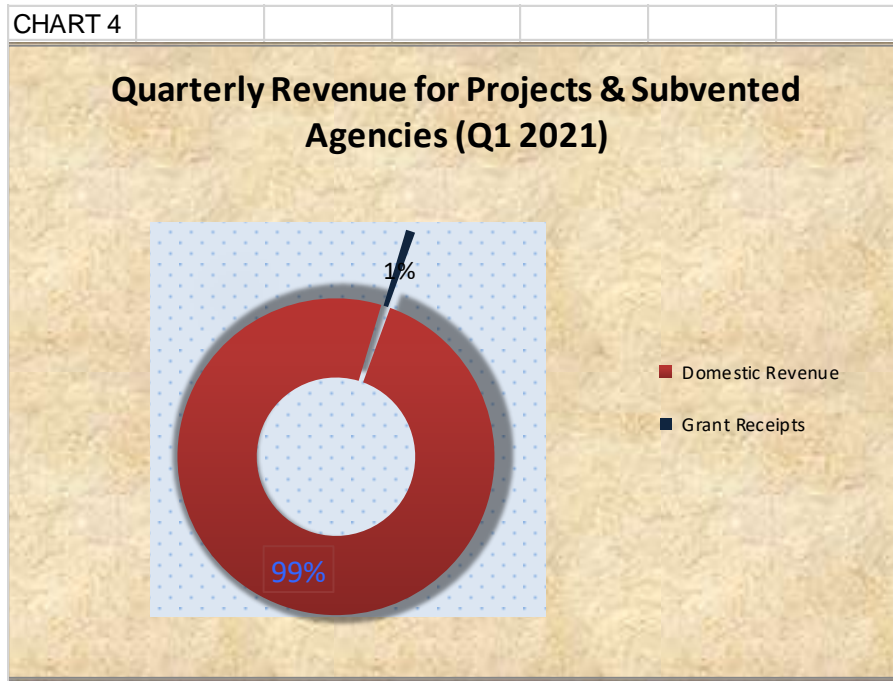
Finance cost comprises of domestic and foreign interest which amounted to Le 113,488 million whilst domestic arrears amounted to Le27,370 million. The chart above illustrates the composition of expenditure payments for quarter 1, 2022.

## 6. Projects and Sub-Vented Agencies Receipts

The project grant receipts for the period under review was Le7,274 million. Agencies generated revenue amounted to Le 10,084 million. Thus; giving total revenue from projects and sub-vented agencies to Le17,358 million. (See table below)

Table 3	Jan-21	Feb-21	Mar-21	Total
Domestic Revenue	422,105	737,636	674,294	1,834,035
Grant Receipts	-	-	-	17,358
<b>Total Receipts</b>	<b>422,105</b>	<b>737,636</b>	<b>674,294</b>	<b>1,851,393</b>

Below is a chart highlighting the composition of receipts.



## 7. Statement of Fiscal Operations

STATEMENT OF FISCAL OPERATIONS								
For The Quarter Ending 31 March 2022								
Description	Revised Budget for the year	Actuals for 2022						
	Jan 22 - Dec 22	YTD	Jan-21	Feb-21	Mar-21	CRF 'Quarter Ending Mar 22	Project and Subvented Agencies	QTR 1
	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m
<b>Domestic Revenue Collection</b>								
Income Tax	2,709,000	819,175	351,048	215,364	252,763	819,175	-	819,175
Customs and Excise	1,031,056	320,802	-	238,789	82,013	320,802	-	320,802
Goods and Services Tax	1,464,000	290,118	-	175,992	114,126	290,118	-	290,118
Mineral Resources	316,000	589	-	589	-	589	-	589
Fisheries	142,028	-	-	-	-	-	-	-
Other Departments	574,987	219,000	28,713	39,712	150,575	219,000	10,084	229,084
Petroleum Products Excise Duty	706,044	42,007	-	15,087	26,920	42,007	-	42,007
Road User Charges	286,260	53,169	18,159	18,257	16,753	53,169	-	53,169
TSA Revenue (Excluding Road Fund)	413,125	72,144	19,572	27,448	25,124	72,144	-	72,144
Privatisation Receipt	-	17,030	4,612	6,398	6,019	17,030	-	17,030
<b>Total Domestic Revenue</b>	<b>7,642,500</b>	<b>1,834,035</b>	<b>422,105</b>	<b>737,636</b>	<b>674,294</b>	<b>1,834,035</b>	<b>10,084</b>	<b>1,844,119</b>
<b>Grants Receipts (Direct Grant Budgetary Support)</b>	983,935	-	-	-	-	-	-	-
<i>O/W HIPC Debt Relief Assistance</i>	201000	-	-	-	-	-	-	-
<i>Global Fund Salary Support O/W Other Grants Received-External Donors</i>	782935	-	-	-	-	-	-	-
Other Projects	1,316,538	-	-	-	-	-	7,274	7,274
<b>Total Grant Receipts</b>	<b>2,300,473</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,274</b>	<b>7,274</b>
<b>Total Receipts</b>	<b>9,942,973</b>	<b>1,834,035</b>	<b>422,105</b>	<b>737,636</b>	<b>674,294</b>	<b>1,834,035</b>	<b>17,358</b>	<b>1,851,393</b>

**STATEMENT OF FISCAL OPERATIONS**

For The Quarter Ending 31 March 2022

Description	Revised Budget for the year	Actuals for 2021						
	Jan 22 - Dec 22	YTD	Jan-21	Feb-21	Mar-21	CRF 'Quarter Ending Mar 22	Project and Subvented Agencies	QTR 1
	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m
<b>OPERATING EXPENSES</b>								
Wages, Salaries and Employee Benefits	3,898,000	1,091,051	358,465	367,163	365,422	1,091,051	16,768	1,107,819
Non-Salary, Non-Interest Recurrent Expenditure	2,833,377	327,845	105,493	89,377	132,975	327,845	44,921	372,766
Transfers to Local Councils	115,687	56,812	11,237	28,254	17,322	56,812	-	56,812
Transfers to Tertiary Educational Institutions	80,906	8,171	2,089	-	6,082	8,171	-	8,171
Transfer to Road Fund	134,434	36,706	19,953	-	16,753	36,706	-	36,706
TSA Expenditure	380,900	272,141	71,442	124,485	76,215	272,141	-	272,141
o/w : National Revenue Authority	207,721	7,420	7,420	-	-	7,420	-	7,420
Domestic Development Expenditures	1,190,251	237,675	86,464	95,489	55,722	237,675	1,930	239,605
<b>Total Operating Expenses</b>	<b>8,517,868</b>	<b>1,973,589</b>	<b>643,906</b>	<b>676,515</b>	<b>653,169</b>	<b>1,973,589</b>	<b>63,619</b>	<b>2,037,208</b>
<b>Net Cashflows from Operating Activities</b>	<b>1,425,105</b>	<b>(139,554)</b>	<b>(221,801)</b>	<b>61,122</b>	<b>21,125</b>	<b>(139,554)</b>	<b>(46,261)</b>	<b>(185,815)</b>
Finance Costs	1,208,917	(58,409)	(23,709)	(10,769)	(23,931)	(58,409)	-	(58,409)
Domestic Interest	1,088,540	(2,283)	(1,139)	(395)	(748)	(2,283)	-	(2,283)
Foreign Interest	120,377	(56,126)	(22,569)	(10,374)	(23,183)	(56,126)	-	(56,126)
Arrears Payments	-	(27,370)	(7,484)	(4,992)	(14,894)	(27,370)	-	(27,370)
Domestic Suppliers	-	(27,370)	(7,484)	(4,992)	(14,894)	(27,370)	-	(27,370)
Wages Arrears	-	-	-	-	-	-	-	-
Cheques payable	1,100,459	57,362	19,911	(589)	38,040	57,362	-	57,362
Others	-	3,765	(4,360)	28,843	(20,718)	3,765	-	3,765
<b>Total Non-Operating Activities</b>	<b>2,309,376</b>	<b>(24,652)</b>	<b>(15,641)</b>	<b>12,493</b>	<b>(21,503)</b>	<b>(24,652)</b>	<b>-</b>	<b>(24,652)</b>
<b>Net Cashflows from Activities</b>	<b>3,734,481</b>	<b>(164,206)</b>	<b>(237,442)</b>	<b>73,614</b>	<b>(378)</b>	<b>(164,206)</b>	<b>(46,261)</b>	<b>(210,467)</b>

**STATEMENT OF FISCAL OPERATIONS**

For The Quarter Ending 31 March 2022

Description	Revised Budget for the year	Actuals for 2021						
	Jan 22 - Dec 22	YTD	Jan-21	Feb-21	Mar-21	CRF 'Quarter Ending Mar 22	Project and Subvented Agencies	QTR 1
	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m
<b>Financing Items</b>								
Net movement in treasury bills and treasury bearer bonds	-	(4,315)	(4,315)	-	-	(4,315)	-	(4,315)
Ways & Means	328,691	48,186	(13,978)	(50,967)	113,131	48,186	-	48,186
Loan Amortization	(739,958)	(172,882)	(76,459)	(30,606)	(65,818)	(172,882)	-	(172,882)
Programme Loans	-	-	-	-	-	-	-	-
MDRI Relief	-	-	-	-	-	-	-	-
Non-MDRI Relief	-	-	-	-	-	-	-	-
Strategic Stock Fund	-	-	-	-	-	-	-	-
Disinvestments in Public Enterprise	-	-	-	-	-	-	-	-
<b>Total Financing</b>	<b>(411,267)</b>	<b>(129,011)</b>	<b>(94,751)</b>	<b>(81,572)</b>	<b>47,313</b>	<b>(129,011)</b>	<b>-</b>	<b>(129,011)</b>
<b>Increase/ (Decrease) in Bank Balances during the period</b>	<b>3,323,214</b>	<b>(293,217)</b>	<b>(332,193)</b>	<b>(7,958)</b>	<b>46,935</b>	<b>(293,217)</b>	<b>(46,261)</b>	<b>(339,478)</b>



**STATEMENT OF PAYMENTS BY PROGRAMME/ACTIVITIES/FUNCTIONS OF GOVERNMENT**

**(Functional Classification of Expenditures by Heads and Items for 2022 First Quarter.**

	<b>2022</b>			
	<b>1ST QUARTER</b>			
	<b>Personnel Expenditure (Including Wages Arrears)</b>	<b>Other Charges (Including Project Arrears)</b>	<b>Domestic Development</b>	<b>Quarter 1</b>
<b>PAYMENTS/EXPENDITURE</b>				
<i>Operating Account</i>				
Education Services	265,360	71,821	1,473	338,655
	-	-	-	
Health Services	136,020	31,074	4,698	171,792
	-	-	-	
Social Security and Welfare	83,093	61,750	417	145,260
	-	-	-	
Defence	60,600	24,520		85,120
	-	-	-	
Public Order and Safety	123,160	90,506	-	213,667
	-	-	-	
Recreation, Culture and Safety	3,865	472		4,337
	-	-	-	
Housing Communities Amenities	1,706	-		1,706
	-	-	-	
Environmental Protection	-	13,025		13,025
	-	-	-	
Economic Affairs	54,803	285,668	13,681	354,152
	-	-	-	
General Public Services	362,444	93,397	217,406	673,247
<b>Total Payments/Expenditure</b>	<b>1,091,051</b>	<b>672,233</b>	<b>237,675</b>	<b>2,000,959</b>

# COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR WAGES, SALARIES AND EMPLOYEES BENEFITS BY MDA

for the quarter ending 31st March 2022

Amounts in millions of Leones

MDA Code	Description	Budget Estimates	Actual Quarter 1	Surplus/ (Shortfall)
		FY 2022	2022	2022
101	Charged Emoluments	135,297	61,318	73,980
105	Ministry of Political and Public Affairs	2,872	767	2,105
106	Office of the Chief of Staff	19,981	1,941	18,040
107	Ministry of Local Government & Rural Development	44,462	10,694	33,768
108	Sierra Leone Small Arms Commission	3,297	1,635	1,661
109	Independent Commission for Peace and National Cohesion	2,600	1,266	1,334
110	Office of the Secretary to the President	103,966	25,753	78,213
112	Office of the Secretary to the Vice President	23,367	8,604	14,763
116	Parliamentary	33,079	9,545	23,534
117	Cabinet Secretariat	6,625	1,628	4,997
118	Supreme Court	86,830	23,771	63,059
121	Audit Service Sierra Leone	41,574	10,051	31,523
122	Human Resource Management Office	16,340	4,382	11,958
123	Public Service Commission	5,671	1,863	3,809
124	Law Officers' Department	34,814	8,824	25,991
125	Local Court's Administration	-	799	(799)
126	Independent Police Complaints Board	1,836	419	1,417
127	Ministry of Planning and Economic Development	10,481	8,586	1,896
128	Ministry of Foreign Affairs & International Co-operation	290,961	83,563	207,398
129	Ministry of Finance	127,220	35,983	91,237
131	Revenue Appellate Board	2,245	660	1,585
132	Accountant General's Department	25,945	7,957	17,988
133	Ministry of Information and Communications	26,408	6,523	19,885
134	National Electoral Commission of Sierra Leone	34,048	6,883	27,165
137	National Commission for Democracy	4,552	1,188	3,364
138	Statistics Sierra Leone	23,090	5,468	17,622
139	National Commission for Privatisation	7,693	1,953	5,740
140	Mass Media Services (SLBC Staff)	12,087	2,512	9,575
141	Government Printing Department	689	150	539
142	National Public Procurement Authority	10,095	3,012	7,083
144	National Commission for Human Rights	17,778	10,593	7,185
145	Rights to Access Information Commission	3,794	1,257	2,537
146	Ministry of Western Region	2,500	-	2,500
201	Ministry of Defence:	223,923	60,600	163,323

# COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR WAGES, SALARIES AND EMPLOYEES BENEFITS BY MDA

for the quarter ending 31st March 2022

Amounts in millions of Leones

MDA Code	Description	Budget Estimates	Actual Quarter 1	Surplus/ (Shortfall)
		FY 2022	2022	2022
203	National Civil Registration Authority	40,955	10,854	30,101
205	Ministry of Internal Affairs	433	111	323
206	Sierra Leone Police	282,164	91,576	190,588
207	Sierra Leone Correctional Services	41,938	10,343	31,594
208	National Fire Authority	8,072	2,049	6,023
209	Central Intelligence and Security Unit	10,869	2,936	7,933
210	Office of National Security	17,633	3,779	13,854
211	Immigration Department	7,029	1,231	5,798
212	National Drugs Law Enforcement Agency	1,519	282	1,237
213	National Disaster Management Agency	10,000	3,091	6,909
300	Ministry of Technical and Higher Education	308,595	70,683	237,912
301	Ministry of Basic and Senior Secondary Education	788,043	194,678	593,365
302	Ministry of Sports	6,944	1,160	5,784
303	Ministry of Tourism and Cultural Affairs	760	176	584
304	Ministry of Health and Sanitation	455,881	136,020	319,861
305	Ministry of Social Welfare, Gender & Children's Affairs	9,604	1,754	7,850
306	Ministry of Lands, Country Planning and the Environment	6,216	1,706	4,510
307	National Pharmaceutical Procurement Unit	6,838	1,387	5,451
308	National Commission for Social Action	16,648	3,894	12,753
310	Ministry of Youth Affairs	6,064	1,267	4,796
311	Health Service Commission	3,478	286	3,192
312	Teaching Service Commission	11,680	3,652	8,029
313	National Youth Service	4,895	1,314	3,581
314	National HIV and AIDS Commission	3,126	896	2,230
315	Teaching Hospital Complex Administration	2,081	-	2,081
317	SL Council for Post Grad Colleges Health Specialist	460	114	346
318	Ministry of the Environment	2,178	709	1,469
319	Ministry of Gender & Children's Affairs	4,315	1,562	2,753
320	National Sports Authority	3,177	1,105	2,072
341	Pensions, Gratuities and Retirement Benefits	190,811	64,350	126,461
345	Pharmacy Board Services	2,622	803	1,819
401	Ministry of Agriculture, Forestry and Food Security	17,939	4,005	13,934
402	Ministry of Fisheries and Marine Resources	2,529	529	1,999
403	Ministry of Mines and Mineral Resources	34,079	9,589	24,490
404	Ministry of Transport and Aviation	5,135	626	4,509

**COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR WAGES, SALARIES AND EMPLOYEES BENEFITS BY MDA**

**for the quarter ending 31st March 2022**

Amounts in millions of Leones

MDA Code	Description	Budget Estimates	Actual Quarter 1	Surplus/ (Shortfall)
		FY 2022	2022	2022
405	Ministry of Tourism and Cultural Affairs (National Tourist Board and Relics Commission)	9,333	2,529	6,804
406	Ministry of Energy	5,923	1,419	4,504
407	Ministry of Employment Labour and Social Security	4,145	931	3,214
408	Ministry of Works, Housing and Infrastructure	3,978	744	3,234
409	Ministry of Trade and Industry	28,025	7,635	20,390
410	National Protected Area Authority	19,043	5,583	13,460
411	Road Maintenance Fund Administration (SLRA Staff)	28,778	7,276	21,502
413	Sierra Leone Electricity and Water Regulatory Commission	4,955	1,441	3,515
414	Ministry of Water Resources	16,948	5,542	11,406
417	Nuclear Safety and Radiation Protection Authority	4,876	878	3,998
418	Sierra Leone Agricultural Research Institute	16,835	4,011	12,823
419	Sierra Leone Local Content Agency	3,420	950	2,470
421	Small and Medium Enterprises Development Agency	6,393	2,399	3,993
422	Sierra Leone Meteorological Agency	5,550	1,245	4,305
426	Sierra Leone Seed Certification Agency	1,293	1,223	70
427	National Fertilizer Regulatory Agency	471	542	(71)
428	National Investment Board	5,123	-	5,123
509	Change in Domestic Suppliers Arrears	-	-	-
701	Transfers to Local Councils	32,082	8,042	24,040
<b>Grand Total</b>		<b>3,898,000</b>	<b>1,091,051</b>	<b>2,806,949</b>

**COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR NON SALARY, INTEREST AND RECURRENT EXPENDITURE BY MDA**

**for the quarter ending 31st March 2022**

Amounts in millions of Leones

MDA Code	Description	Budget Estimates	Actual Quarter 1	Surplus/ (Shortfall)
		FY 2022	2022	2022
105	Ministry of Political and Public Affairs	2,424	434	1,990
106	Office of the Chief of Staff	21,410	9,220	12,190

**COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR NON  
SALARY, INTEREST AND RECURRENT EXPENDITURE BY MDA**

**for the quarter ending 31st March 2022**

Amounts in millions of Leones

MDA Code	Description	Budget Estimates	Actual Quarter 1	Surplus/ (Shortfall)
		FY 2022	2022	2022
107	Ministry of Local Government & Rural Development	16,583	1,365	15,218
108	Sierra Leone Small Arms Commission	1,260	-	1,260
109	Independent Commission for Peace and National Cohesion	2,000	-	2,000
110	Office of the President	76,532	36,238	40,294
112	Office of the Vice President	18,693	11,529	7,164
116	Parliament	36,717	-	36,717
117	Cabinet Secretariat	3,147	-	3,147
118	Supreme Court	15,000	11,134	3,866
121	Audit Service Sierra Leone	11,411	-	11,411
122	Human Resource Management Office	3,500	556	2,944
123	Public Service Commission	3,097	1,549	1,548
124	Law Officers' Department	23,394	4,567	18,827
125	Local Courts	494	-	494
126	Independent Police Complaints Board	1,251	-	1,251
127	Ministry of Planning and Economic Development	16,710	3,271	13,439
128	Ministry of Foreign Affairs & International Co-operation	104,453	8,542	95,911
129	Ministry of Finance	68,431	30,295	38,136
130	National Revenue Authority (NRA)	207,721	7,420	200,301
131	Revenue Appellate Board	932	-	932
132	Accountant General's Department	25,000	2,308	22,692
133	Ministry of Information and Communication	4,000	888	3,112
134	National Electoral Commission (NEC)	300,000	5,000	295,000
137	National Commission for Democracy	1,500	-	1,500

**COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR NON  
SALARY, INTEREST AND RECURRENT EXPENDITURE BY MDA**

**for the quarter ending 31st March 2022**

Amounts in millions of Leones

MDA Code	Description	Budget Estimates	Actual Quarter 1	Surplus/ (Shortfall)
		FY 2022	2022	2022
138	Statistics - Sierra Leone	6,000	-	6,000
139	National Commission for Privatisation (NCP)	2,000	15,463	(13,463)
140	Mass Media Services	3,000	-	3,000
141	Government Printing Department	3,416	-	3,416
142	National Public Procurement Authority (NPPA)	5,500	2,750	2,750
143	Justice and Legal Service Commission	466	-	466
144	Human Rights Commission Sierra Leone	2,000	940	1,060
145	Rights to Access Information Commission	1,800	1,100	700
146	Ministry of Western Region	1,000	500	500
201	Ministry of Defence	112,351	24,520	87,831
203	National Civil Registration Authority	5,197	2,599	2,598
205	Ministry of Internal Affairs	3,000	-	3,000
206	Sierra Leone Police	110,095	52,921	57,174
207	Sierra Leone Correctional Services	60,665	16,897	43,768
208	National Fire Authority	5,982	670	5,312
209	Central Intelligence & Security Unit	10,000	8,885	1,115
210	Office of National Security	9,200	4,867	4,333
211	Immigration Department	7,335	3,667	3,668
212	National Drugs Law Enforcement Agency	796	-	796
213	National Disaster Management Agency	14,500	2,250	12,250
300	Ministry of Technical Higher Education	126,781	6,205	120,576
301	Ministry of Education, Science and Technology	31,299	65,616	(34,317)
302	Ministry of Sports	3,685	240	3,445

**COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR NON  
SALARY, INTEREST AND RECURRENT EXPENDITURE BY MDA**

**for the quarter ending 31st March 2022**

Amounts in millions of Leones

MDA Code	Description	Budget Estimates	Actual Quarter 1	Surplus/ (Shortfall)
		FY 2022	2022	2022
303	Ministry of Tourism and Cultural Affairs	3,576	232	3,344
304	Ministry of Health and Sanitation	55,782	31,074	24,708
305	Ministry of Social Welfare, Gender & Children's Affairs	15,160	1,912	13,248
306	Ministry of Lands, Country Planning and the Environment	3,510	-	3,510
307	National Pharmaceutical Procurement Unit (NPPU)	75,063	27,500	47,563
308	National Commission for Social Action	2,880	-	2,880
309	Dental and Medical Board	628	-	628
310	Ministry of Youth Affairs	5,802	3,052	2,750
311	Health Service Commission	2,201	144	2,057
312	Teaching Service Commission	2,656	-	2,656
313	National Youth Service	2,500	-	2,500
314	National HIV and AIDS Commission	2,500	-	2,500
315	Teaching Hospital Complex Administration	2,000	744	1,256
316	Civil Service Training College	683	-	683
317	Post Graduate College of Health Specialist	2,754	-	2,754
318	Ministry of Environment	3,837	3,398	439
319	Ministry of Gender & Children's Affairs	4,010	596	3,414
320	National Sports Authority	26,567	24,404	2,163
345	Pharmacy Board Services	4,500	-	4,500
401	Ministry of Agriculture, Forestry and Food Security	34,529	6,478	28,051
402	Ministry of Fisheries and Marine Resources	15,375	1,172	14,203
403	Ministry of Mines and Mineral Resources	4,151	10	4,141
404	Ministry of Transport and Aviation	56,388	377	56,011

**COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR NON  
SALARY, INTEREST AND RECURRENT EXPENDITURE BY MDA**

**for the quarter ending 31st March 2022**

Amounts in millions of Leones

MDA Code	Description	Budget Estimates	Actual Quarter 1	Surplus/ (Shortfall)
		FY 2022	2022	2022
405	Ministry of Tourism and Cultural Affairs	9,501	-	9,501
406	Ministry of Energy	126,503	30,563	95,940
407	Ministry of Labour and Social Security	6,821	867	5,954
408	Ministry of Works, Housing and Infrastructure	12,664	1,547	11,117
409	Ministry of Trade and Industry	17,284	2,570	14,714
410	National Protected Area Authority	3,261	-	3,261
411	Road Maintenance Fund	134,434	36,706	97,728
412	National Telecommunications Commission	201,628	25,044	176,584
413	Sierra Leone Electricity and Water Regulatory Commission	954	-	954
414	Ministry of Water Resources	15,737	4,462	11,275
415	Sierra Leone Maritime Administration	36,010	17,286	18,724
416	Civil Aviation Authority	46,351	12,966	33,385
417	Nuclear Safety and Radiation Protection Authority	3,000	-	3,000
418	Sierra Leone Agricultural Research Institute (SLARI)	3,700	-	3,700
419	Local Content Agency	3,000	-	3,000
420	Sierra Leone Environmental Protection Agency	32,557	13,025	19,532
421	Small and Medium Enterprises Development Agency	1,671	-	1,671
422	Sierra Leone Meteorological Agency	1,636	310	1,326
423	Sierra Leone Petroleum Regulatory Agency	12,370	7,499	4,871
424	Sierra Leone Petroleum Directorate	7,264	18,337	(11,073)
425	Sierra Leone Road Safety Authority	44,720	21,640	23,080
426	Sierra Leone Seed Certification Agency	1,500	-	1,500
427	National Fertilizer Regulatory Agency	1,500	-	1,500



**COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR NON  
SALARY, INTEREST AND RECURRENT EXPENDITURE BY MDA**

**for the quarter ending 31st March 2022**

Amounts in millions of Leones

MDA Code	Description	Budget Estimates	Actual Quarter 1	Surplus/ (Shortfall)
		FY 2022	2022	2022
428	National Investment Board	841	-	841
509	Change in Arrears	100,000	25,688	74,312
601	Public Debt Charges	1,260,249	2,283	1,257,966
602	External Debt Service Payment	918,682	229,008	689,674
610	Contingency Expenditure	8,119	-	8,119
611	Special Warrants of the President	6,329	-	6,329
612	Unallocated Head of Expenditure	6,429	-	6,429
614	National Coronavirus Emergency Response Centre (NaCOVERC)	174,000	-	174,000
701	Transfers to Local Councils	115,687	8,224	107,463
<b>Grand Total</b>		<b>5,133,185</b>	<b>903,524</b>	<b>3,997,549</b>

**COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR DOMESTIC  
CAPITAL/ DEVELOPMENT EXPENDITURE BY MDA**

**for the quarter ending 31st March 2022**

Amounts in millions of Leones

MDA Code	Description	Budget Estimates	Actual Quarter 1	Surplus/ (Shortfall)
		FY 2022	2022	2022
107	Ministry of Local Government & Rural Development	2,769	-	2,769
110	Office of the President	7,000	-	7,000
116	Parliament	500	-	500
117	Cabinet Secretariat	1,008	-	1,008
118	The Judiciary	380	-	380
121	Audit Service Sierra Leone	2,000	-	2,000

## COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR DOMESTIC CAPITAL/ DEVELOPMENT EXPENDITURE BY MDA

**for the quarter ending 31st March 2022**

Amounts in millions of Leones

MDA Code	Description	Budget Estimates	Actual Quarter 1	Surplus/ (Shortfall)
		FY 2022	2022	2022
124	Law Officers' Department	811	-	811
127	Ministry of Planning and Economic Development	12,750	2995	9,755
128	Ministry of Foreign Affairs & International Co-operation	5,000	-	5,000
129	Ministry of Finance and Economic Development	4,000	3251	749
132	Public Service Commission		2,821	(2,821)
133	Ministry of Information and Communication	9,423	-	9,423
134	National Electoral Commission (NEC)	2,769	-	2,769
137	Statistics - Sierra Leone	0	-	-
138	Statistics - Sierra Leone	2,769	-	2,769
141	Ministry of Defence	2,000	1,197	803
201	Ministry of Defence	5,000	-	5,000
203	National Civil Registration Authority	9,000	-	9,000
205	Ministry of Internal Affairs	3,923	-	3,923
206	Sierra Leone Police	4,000	-	4,000
208	Central Intelligence and Security Unit	750	-	750
209	Central Intelligence & Security Unit	1,500	-	1,500
300	Ministry of Technical Higher Education	15,873	-	15,873
301	Ministry of Education, Science and Technology	369,843	1,473	368,370
303	Ministry of Tourism and Cultural Affairs	923	-	923
304	Ministry of Health and Sanitation	30,882	4,698	26,184
305	Ministry of Social Welfare, Gender & Children's Affairs	2,300	308	1,992
306	Ministry of Lands, Country Planning and the Environment	923	-	923
308	National Commission for Social Action	8,453	-	8,453
310	Ministry of Youth Affairs	19,391	109	19,282
313	Health Service Commission	1,500	-	1,500
318	Ministry of Environment	10,729	-	10,729
319	Ministry of Gender & Children's Affairs	2,384	-	2,384
401	Ministry of Agriculture, Forestry and Food Security	97,675	-	97,675
402	Ministry of Fisheries and Marine Resources	11,615	851	10,764
404	Ministry of Transport and Aviation	3,923	1,833	2,090
405	Ministry of Tourism and Cultural Affairs	4,600	-	4,600
406	Ministry of Energy	37,025	-	37,025
407	Ministry of Employment Labour and Social Security	831	-	831

**COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR DOMESTIC CAPITAL/ DEVELOPMENT EXPENDITURE BY MDA**

**for the quarter ending 31st March 2022**

Amounts in millions of Leones

MDA Code	Description	Budget Estimates	Actual Quarter 1	Surplus/ (Shortfall)
		FY 2022	2022	2022
408	Ministry of Works, Housing and Infrastructure	352,176	213,120	139,056
409	Ministry of Trade and Industry	19,384	-	19,384
410	National Protected Area Authority	750	-	750
414	Ministry of Water Resources	86,062	2,997	83,065
417	Nuclear Safety and Radiation Protection Authority	500	-	500
701	Transfers to Local Councils	35,159	-	35,159
<b>Grand Total</b>		<b>1,190,251</b>	<b>237,675</b>	<b>956,622</b>

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**Richard S Williams- MBA, FCCA (UK), FCA (SL)**  
 Accountant General  
 Government of Sierra Leone