



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, 2023

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 2023 and actuals for quarter I of the year 2023 compared to budget for the same year. The report is broadly prepared in the form of a statement, which categorises revenue and expenses 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.

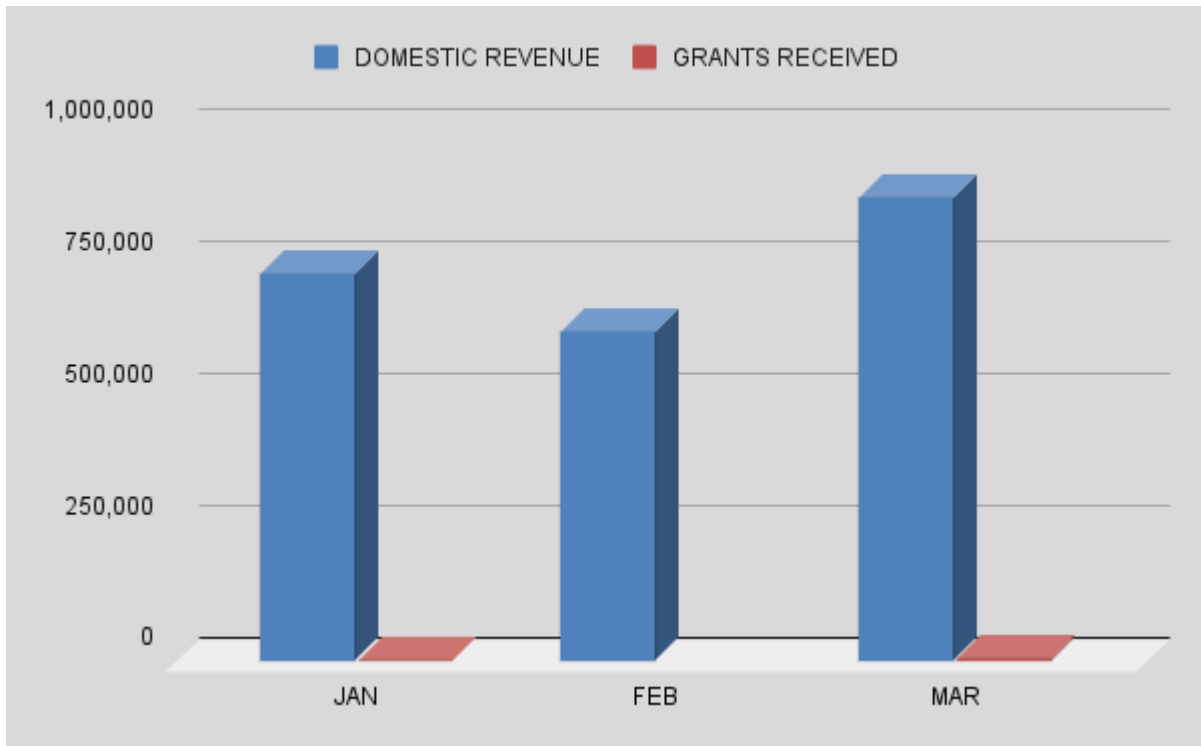
On a daily basis, budget execution processes are carried out by Ministries, Departments and Agencies in compliance with sections 55 – 65 of the Public Financial Management Act 2016.

The summary management report presented below provides an overview of the financial activities of the central Government for the period ending 31st March 2023, against annual budget.

3. Total Revenue

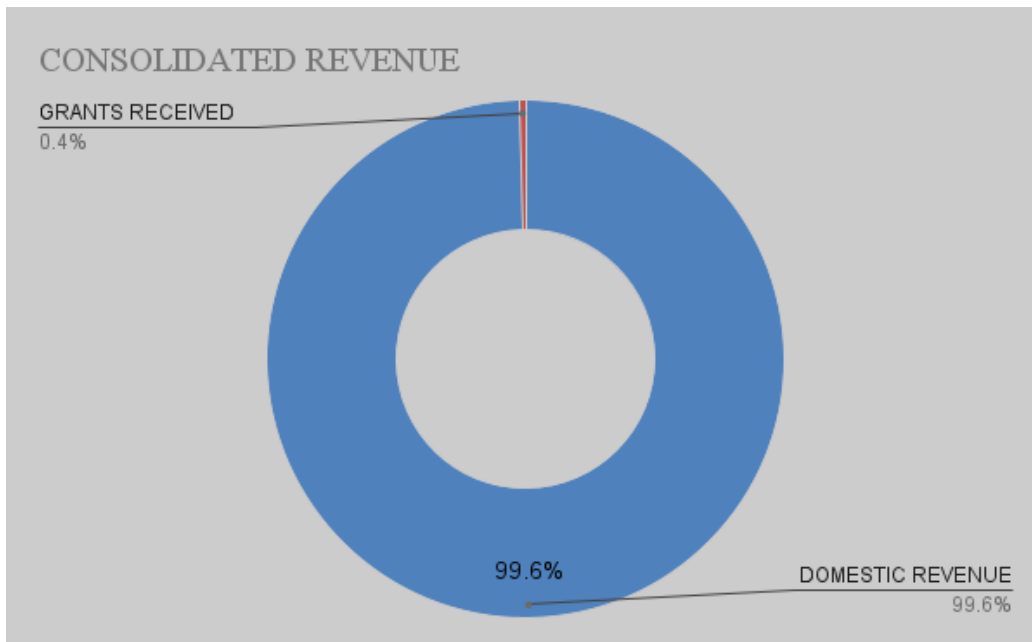
Total Consolidated revenue collected in Quarter I, 2023 was SLE 2,244,103 thousand, of which SLE 2,235,284 thousand is domestic revenue while SLE 8,818 thousand is grant from Development Partners. The chart below illustrates monthly revenue pattern for the quarter ending 31st March, 2023.

CHART I



Further, the chart below summarises the quarterly consolidated revenue between domestic and external for quarter I of 2023.

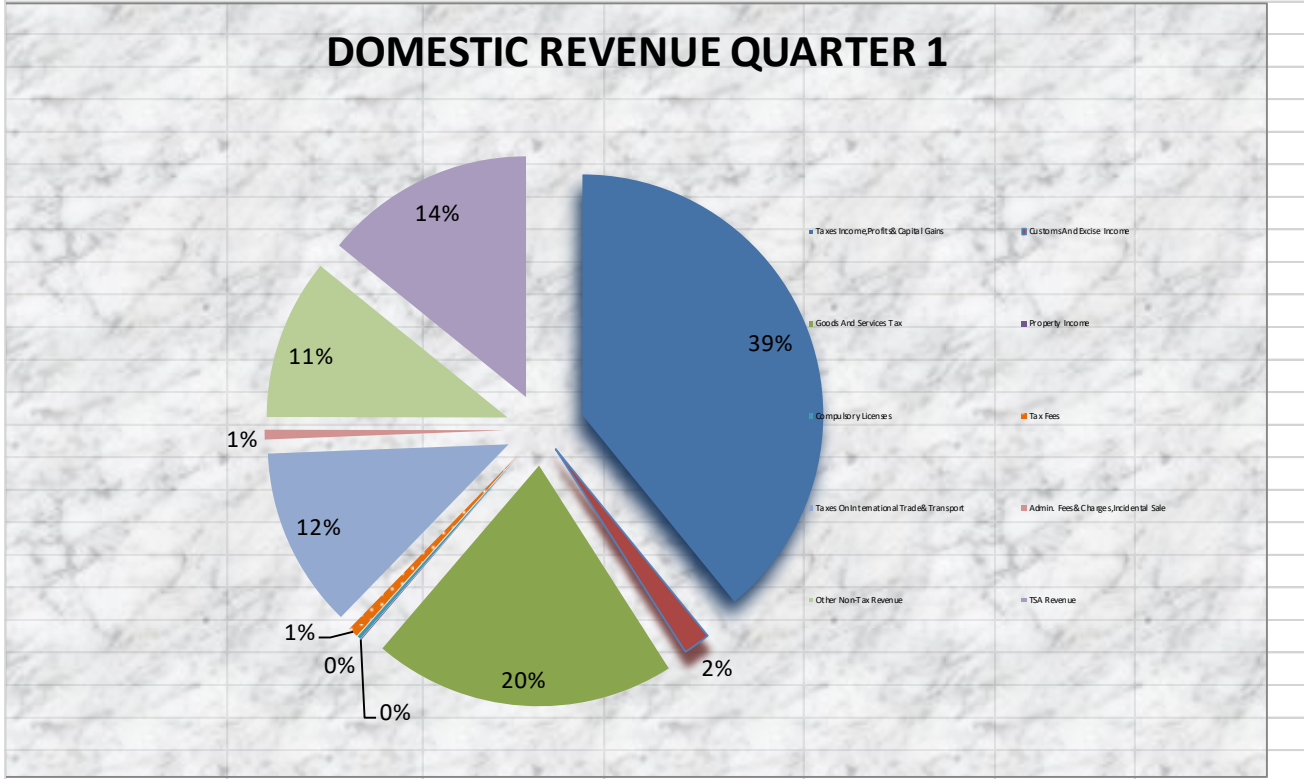
CHART 2



4. Domestic Revenue

The consolidated domestic revenues for QUARTER I of 2023, consist of Tax Income, Profits & Capital Gains which contributed SLE874,047 thousand or 39% of the total domestic revenue, Customs and Excise Income was SLE 40,681 thousand or 2%, Goods and Services Tax (GST) amounted to SLE453,945 thousand or 20%.

CHART 3



Furthermore, Taxes On International Trade and Transport SLE270,934 thousand which is 12%, TSA revenue which is SLE316,184 or 14% and other taxes and non-tax revenue amounting to SLE241,479 making 11% of domestic revenue.

The chart above illustrates the composition of consolidated domestic revenues for QUARTER I, 2023.

The table below explains the chart further.

Table 1- 'DOMESTIC REVENUE ANALYSIS - Quarter 1, 2023

	Jan 23 - Dec 23	YTD	Jan-23	Feb-23	Mar-23	CRF 'Quarter Ending Mar 23	Project and Subvented Agencies	Quarterly Total	QTR 1
	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000		%
Domestic Revenue Collection									
Taxes Income, Profits & Capital Gains	3,690,035	874,047	258,836	228,723	386,489	874,047	-	874,047	39%
Customs And Excise Income	470,112	40,681	8,896	17,415	14,370	40,681	-	40,681	2%
Goods And Services Tax	1,839,047	453,945	155,683	132,075	166,187	453,945	-	453,945	20%
Property Income	576,805	1,342	637	-	704	1,342	-	1,342	0%
Compulsory Licenses	197,753	5,549	2,645	845	2,058	5,549	-	5,549	0%
Tax Fees	105,109	15,156	5,720	4,148	5,288	15,156	-	15,156	1%
Taxes On International Trade & Transport	1,092,238	270,934	101,848	75,362	93,725	270,934	-	270,934	12%
Admin. Fees & Charges, Incidental Sale	284,241	14,569	4,818	6,347	3,404	14,569	-	14,569	1%
Other Non-Tax Revenue	92,480	241,479	68,510	71,410	101,559	241,479	1,399	242,878	11%
TSA Revenue	997,547	316,184	125,668	86,363	104,152	316,184	-	316,184	14%
Total	9,345,367	2,233,885	733,261	622,688	877,936	2,233,885	1,399	2,235,284	1.00

5. Expenditure Payments

During the quarter ending 31st March 2023, total amount expended was SLE3,996,006 thousand. This consists of total operating expenses including finance cost for both domestic and external debt as well as arrears payments and loan amortisation.

Table 2- EXPENDITURE PAYMENTS ANALYSIS - QUARTER 1, 2023

Description	Budget FY 2023	CRF 'Quarter 1	Project and Subvented Agencies	Total (Quarter 1)
	SLE000	SLE000	SLE000	SLE000
OPERATING EXPENSES				
Wages, Salaries and Allowances	4,464,499	1,174,085	20,889	1,194,974
Social Security and Benefit	362,581	146,269	-	146,269
Non-Salary, Non-Interest Recurrent Expenditure	3,628,116	724,510	27,829	752,339
Current Transfers	2,031,567	1,476,878	-	1,476,878
Capital Expenditure & Capital Transfers	4,190,372	320,194	3,655	323,849
Total Operating Expenses	14,677,135	3,841,937	52,373	3,894,310
Loan Amortization	414,708	101,696	-	101,696
Total Expenditure Payments	15,091,843	3,943,633	52,373	3,996,006

The total operating expenses amounted to SLE3,841,937 thousand, which comprised of a total amount of SLE1,174,085 thousand spent on Wages, Salaries and SLE146,269 thousand on social security and employees' benefits.

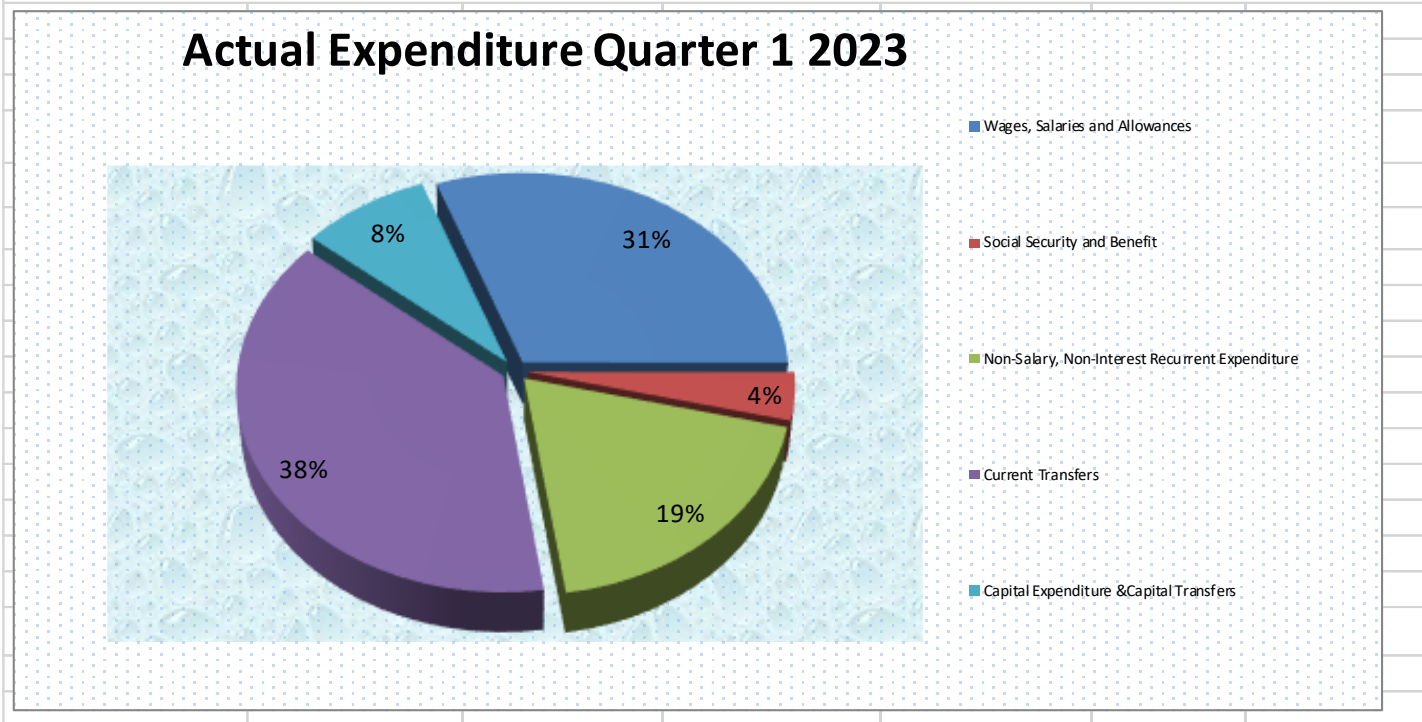
Table 3- 'EXPENDITURE PAYMENTS ANALYSIS - Quarter 1, 2023

OPERATING EXPENSES	Jan 23 - Dec 23	YTD	Jan-23	Feb-23	Mar-23	CRF 'Quarter Ending Mar 23	Project and Subvented Agencies	QTR 1
	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000	
Wages, Salaries and Allowances	4,464,499	1,174,085	369,687	403,635	400,763	1,174,085	20,889	31%
Social Security and Benefit	362,581	146,269	47,171	43,302	55,796	146,269	-	4%
Non-Salary, Non-Interest Recurrent Expenditure	3,628,116	724,510	39,303	126,952	558,255	724,510	27,829	19%
Current Transfers	2,031,567	1,476,878	332,720	626,929	517,229	1,476,878	-	38%
Capital Expenditure & Capital Transfers	4,190,372	320,194	59,988	71,387	188,819	320,194	3,655	8%
Total Operating Expenses	14,677,135	3,841,937	848,869	1,272,205	1,720,862	3,841,937	52,373	100%

SLE724,510 thousand was spent on Non-Salary, Non-Interest Recurrent Expenditure, SLE1,476,878 thousand on Current transfers and to SLE320,194 thousand on Capital Expenditure and Transfers which included interest on external debt. Total expenses above are those of Consolidation Funds only.

Finance cost comprises of domestic interest which is SLE659,088 thousand and foreign interest amounted to SLE26,406 thousand. The chart below illustrates the composition of expenditure payments for QUARTER I, 2023.

CHART 4



6. Projects and Sub-Vented Agencies Receipts

The external grant receipts by projects for the period under review was SLE 3,817 thousand. Agencies domestically generated revenue amounted to SLE1,399 thousand. Thus; giving total revenue from projects and sub-vented agencies to SLE 5,217 thousand.

7. Statement of Fiscal Operations

STATEMENT OF FISCAL OPERATIONS

For The Quarter Ending 31st March 2023

Description	Revised Budget for the year	Actuals for 2023						
	Jan 23 - Dec 23	YTD	Jan-23	Feb-23	Mar-23	CRF 'Quarter Ending Mar 23	Project and Subvented Agencies	QTR 1
	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000
Domestic Revenue Collection								
Taxes Income, Profits & Capital Gains	3,690,035	874,047	258,836	228,723	386,489	874,047	-	874,047
Customs And Excise Income	470,112	40,681	8,896	17,415	14,370	40,681	-	40,681
Goods And Services Tax	1,839,047	453,945	155,683	132,075	166,187	453,945	-	453,945
Property Income	576,805	1,342	637	-	704	1,342	-	1,342
Compulsory Licenses	197,753	5,549	2,645	845	2,058	5,549	-	5,549
Tax Fees	105,109	15,156	5,720	4,148	5,288	15,156	-	15,156
Taxes On International Trade& Transport	1,092,238	270,934	101,848	75,362	93,725	270,934	-	270,934
Admin. Fees& Charges, Incidental Sale	284,241	14,569	4,818	6,347	3,404	14,569	-	14,569
Other Non-Tax Revenue	92,480	241,479	68,510	71,410	101,559	241,479	1,399	242,878
TSA Revenue	997,547	316,184	125,668	86,363	104,152	316,184	-	316,184
Total Domestic Revenue	9,345,367	2,233,885	733,261	622,688	877,936	2,233,885	1,399	2,235,284
Grants Receipts (Direct Grant Budgetary Support)								
Bilateral Grants and Transfers	-	-	-	-	-	-	-	-
Grants From International Organisations	3,804,319	8,818	3,406	-	5,412	8,818	3,817	12,635
Other Projects	-	-	-	-	-	-	-	-
Total Grant Receipts	3,804,319	8,818	3,406	-	5,412	8,818	3,817	12,635
Total Receipts	13,149,686	2,242,703	736,667	622,688	883,349	2,242,703	5,217	2,247,920

STATEMENT OF FISCAL OPERATIONS

For The Quarter Ending 31st March 2023

Description	Revised Budget for the year	Actuals for 2023						
	Jan 23 - Dec 23	YTD	Jan-23	Feb-23	Mar-23	CRF 'Quarter Ending Mar 23	Project and Subvented Agencies	QTR 1
	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000
OPERATING EXPENSES								
Wages, Salaries and Allowances	4,464,499	1,174,085	369,687	403,635	400,763	1,174,085	20,889	1,194,974
Social Security and Benefit	362,581	146,269	47,171	43,302	55,796	146,269	-	146,269

Non-Salary, Non-Interest Recurrent Expenditure	3,628,116	724,510	39,303	126,952	558,255	724,510	27,829	752,339
Current Transfers	2,031,567	1,476,878	332,720	626,929	517,229	1,476,878	-	1,476,878
of which: Transfers to Tertiary Educational Institutions	80,906	2,000	-	-	2,000	2,000	-	2,000
<i>Transfer to Local Council</i>	100,000	2,491	-	2,491	-	2,491	-	2,491
<i>Transfer to Road Fund</i>	197,938	56,280	13,550	18,412	24,318	56,280	-	56,280
<i>TSA Expenditure National Revenue Authority</i>	641,211	247,185	63,459	87,436	96,291	247,185	-	247,185
<i>Domestic Interest</i>	246,166	53,400	6,740	24,710	21,950	53,400	-	53,400
Capital Expenditure & Capital Transfers	2,228,000	659,088	165,993	241,351	251,745	659,088	-	659,088
<i>Of which: Foreign Interest</i>	220,900	26,406	22,164	3,297	945	26,406	-	26,406
	14,677,135	3,841,937	848,869	1,272,205	1,720,862	3,841,937	52,373	3,894,310

Net Cash flow from Operating Activities	(1,527,449)	(1,599,233)	(112,202)	(649,518)	(837,514)	(1,599,233)	(47,156)	(1,646,390)
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STATEMENT OF FISCAL OPERATIONS

For The Quarter Ending 31st March 2023

Description	Revised Budget for the year	Actuals for 2023						
	Jan 23 - Dec 23	YTD	Jan-23	Feb-23	Mar-23	CRF 'Quarter Ending Mar 23	Project and Subvented Agencies	QTR 1
	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000
Financing Items								
Long Term Domestic Debt	1,248,015	367,438	38,448	38,448	290,541	367,438	-	367,438
Short Term Domestic Debt	944,475	557,972	155,388	48,547	451,131	557,972	-	557,972
<i>Of which: Ways & Means</i>	304,578	89,695	73,321	181,244	197,618	89,695	-	89,695
<i>Bridging loan</i>		-	-	-	-	-	-	-
<i>Treasury Bills</i>	430,303	468,277	82,067	132,697	253,513	468,277	-	468,277
Loan Amortization	(414,708)	101,696	117,552	64,280	154,968	101,696	-	101,696
Cheques payable and Others	186,000	1,167	32	2,078	944	1,167	-	1,167
Total Financing	1,963,782	1,028,273	76,316	56,260	895,696	1,028,273	-	1,028,273

Increase/ (Decrease) in Bank Balances during the period	436,333	(570,961)	(35,886)	(593,257)	58,183	(570,961)	(47,156)	(618,117)
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COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR WAGES, SALARIES AND EMPLOYEES BENEFITS BY MDA

for the quarter ending 31st March 2023

Amounts in thousands of new Leones

MDA Code	Description	Budget Estimates	Actual Quarter 1	Surplus/ (Shortfall)
		FY 2023	2023	2023
101	Charged Emoluments	148,414	45,480	102,934
105	Ministry of Political and Public Affairs	2,957	951	2,006
106	Office of the Chief of Staff	22,243	5,822	16,422
107	Ministry of Local Government & Rural Development	45,397	11,341	34,056
108	Sierra Leone Small Arms Commission	3,583	935	2,647
109	Independent Commission for Peace and National Cohesion	3,220	2,516	704
110	Office of the Secretary to the President	111,378	38,069	73,309
112	Office of the Secretary to the Vice President	24,936	13,001	11,935
116	Parliamentary Service Commission	35,064	12,274	22,790
117	Cabinet Secretariat	7,004	1,932	5,072
118	Supreme Court	117,956	29,436	88,521
121	Audit Service Sierra Leone	48,083	10,292	37,791
122	Human Resource Management Office	17,034	4,548	12,487
123	Public Service Commission	6,023	2,216	3,807
124	Law Officers' Department	36,812	9,454	27,358
125	Local Court's Administration	-	997	(997)
126	Independent Police Complaints Board	2,124	855	1,269
127	Ministry of Planning and Economic Development	11,380	7,850	3,530
128	Ministry of Foreign Affairs & International Co-operation	361,381	159,627	201,754
129	Ministry of Finance	131,142	41,305	89,837
131	Revenue Appellate Board	2,430	660	1,770
132	Accountant General's Department	27,057	8,969	18,087
133	Ministry of Information and Communications	27,702	7,318	20,384
134	National Electoral Commission of Sierra Leone	36,163	9,739	26,424
137	National Commission for Democracy	5,037	1,177	3,860
138	Statistics Sierra Leone	24,394	5,771	18,622
139	National Commission for Privatisation	8,007	2,059	5,948
140	Mass Media Services (SLBC Staff)	13,168	2,428	10,740
141	Government Printing Department	854	195	658
142	National Public Procurement Authority	12,001	3,309	8,692
144	National Commission for Human Rights	18,015	13,382	4,633

145	Rights to Access Information Commission	4,098	1,413	2,685
146	Ministry of Western Region	3,096	-	3,096
201	Ministry of Defence:	264,828	76,386	188,443
203	National Civil Registration Authority	41,917	10,409	31,508
205	Ministry of Internal Affairs	537	833	(296)
206	Sierra Leone Police	440,207	120,680	319,527
207	Sierra Leone Correctional Services	62,293	15,414	46,879
208	National Fire Authority	11,127	3,872	7,255
209	Central Intelligence and Security Unit	14,819	4,242	10,577
210	Office of National Security	21,067	5,689	15,377
211	Immigration Department	8,204	1,857	6,347
212	National Drugs Law Enforcement Agency	1,881	307	1,574
213	National Disaster Management Agency	11,383	3,642	7,742
214	National Cybersecurity Coordination Center	4,000	-	4,000
300	Ministry of Technical and Higher Education	364,741	70,414	294,327
301	Ministry of Basic and Senior Secondary Education	924,882	222,273	702,609
302	Ministry of Sports	7,999	1,681	6,318
303	Ministry of Tourism and Cultural Affairs	891	172	720
304	Ministry of Health and Sanitation	603,482	165,257	438,225
305	Ministry of Social Welfare, Gender & Children's Affairs	10,993	2,985	8,008
306	Ministry of Lands, Country Planning and the Environment	6,697	1,645	5,052
307	National Pharmaceutical Procurement Unit	7,468	1,587	5,881
308	National Commission for Social Action	18,016	4,635	13,381
310	Ministry of Youth Affairs	6,709	2,029	4,680
311	Health Service Commission	4,007	1,389	2,618
312	Teaching Service Commission	12,464	3,727	8,738
313	National Youth Service	5,062	1,580	3,481
314	National HIV and AIDS Commission	3,571	816	2,755
315	Teaching Hospital Complex Administration	2,478	-	2,478
317	SL Council for Post Grad Colleges Health Specialist	569	258	311
318	Ministry of the Environment	2,597	1,075	1,522
319	Ministry of Gender & Children's Affairs	4,843	1,635	3,208
320	National Sports Authority	3,534	1,279	2,255
321	Student Loan Scheme Secretariat	2,500	544	1,956
322	National Land Commission of Sierra Leone	1,000	-	1,000
341	Pensions, Gratuities and Retirement Benefits	348,276	61,937	286,338
345	Pharmacy Board Services	3,247	741	2,506
401	Ministry of Agriculture, Forestry and Food Security	18,715	4,778	13,937
402	Ministry of Fisheries and Marine Resources	2,831	991	1,840
403	Ministry of Mines and Mineral Resources	36,002	10,238	25,764
404	Ministry of Transport and Aviation	5,659	2,164	3,495
405	Ministry of Tourism and Cultural Affairs (National Tourist Board and Relics Commission)	9,989	2,660	7,330

406	Ministry of Energy	6,335	1,873	4,461
407	Ministry of Employment Labour and Social Security	4,533	1,824	2,709
408	Ministry of Works, Housing and Infrastructure	4,326	1,141	3,185
409	Ministry of Trade and Industry	26,114	7,489	18,625
410	National Protected Area Authority	21,082	5,345	15,737
411	Road Maintenance Fund Administration (SLRA Staff)	29,637	7,808	21,829
413	Sierra Leone Electricity and Water Regulatory Commission	5,237	1,110	4,126
414	Ministry of Water Resources	20,927	6,255	14,673
417	Nuclear Safety and Radiation Protection Authority	6,038	929	5,109
418	Sierra Leone Agricultural Research Institute	17,047	3,902	13,145
419	Sierra Leone Local Content Agency	4,035	961	3,074
421	Small and Medium Enterprises Development Agency	7,017	2,721	4,296
422	Sierra Leone Meteorological Agency	6,072	1,179	4,893
426	Sierra Leone Seed Certification Agency	1,401	1,130	271
427	National Fertilizer Regulatory Agency	584	994	(411)
428	National Investment Board	14,402	1,755	12,647
612	Unallocated Head of Expenditure	-	249	(249)
701	Transfers to Local Councils	32,658	6,546	26,112
Grand Total		4,827,080	1,320,354	3,506,726

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

for the quarter ending 31st March 2023

Amounts in thousands of new Leones

MDA Code	Description	Budget Estimates FY 2023	Actual Quarter 1 2023	Surplus/ (Shortfall) 2023
105	Ministry of Political and Public Affairs	3,400	44	3,356
106	Office of the Chief of Staff	26,050	7,500	18,550
107	Ministry of Local Government & Rural Development	20,155	3,636	16,519
108	Sierra Leone Small Arms Commission	2,000	300	1,700

109	Independent Commission for Peace and National Cohesion	3,500	745	2,755
110	Office of the President	76,129	107,061	(30,932)
112	Office of the Vice President	22,040	8,636	13,404
116	Parliament	38,000	11,993	26,007
117	Cabinet Secretariat	3,700	979	2,721
118	Supreme Court	18,000	6,000	12,000
121	Audit Service Sierra Leone	12,500	7,650	4,850
122	Human Resource Management Office	4,500	648	3,852
123	Public Service Commission	3,500	525	2,975
124	Law Officers' Department	27,500	9,620	17,880
125	Local Courts	600	-	600
126	Independent Police Complaints Board	1,400	800	600
127	Ministry of Planning and Economic Development	16,200	2,139	14,061
128	Ministry of Foreign Affairs & International Co-operation	119,495	16,699	102,796
129	Ministry of Finance	118,100	67,097	51,003
130	National Revenue Authority (NRA)	246,166	56,990	189,176
131	Revenue Appellate Board	1,000	-	1,000
132	Accountant General's Department	30,000	4,266	25,734
133	Ministry of Information and Communication	4,400	564	3,836
134	National Electoral Commission (NEC)	395,000	120,000	275,000
137	National Commission for Democracy	3,400	1,000	2,400
138	Statistics - Sierra Leone	7,000	1,050	5,950
139	National Commission for Privatisation (NCP)	2,300	7,853	(5,553)
140	Mass Media Services	4,000	-	4,000
141	Government Printing Department	3,600	-	3,600
142	National Public Procurement Authority (NPPA)	5,800	146	5,654
143	Justice and Legal Service Commission	500	-	500
144	Human Rights Commission Sierra Leone	3,000	750	2,250
145	Rights to Access Information Commission	2,500	375	2,125
146	Ministry of Western Region	2,000	300	1,700
201	Ministry of Defence	156,000	30,421	125,579
203	National Civil Registration Authority	5,200	1,300	3,900
205	Ministry of Internal Affairs	4,100	279	3,821
206	Sierra Leone Police	165,960	92,350	73,610
207	Sierra Leone Correctional Services	80,400	2,100	78,300
208	National Fire Authority	6,900	1,950	4,950
209	Central Intelligence & Security Unit	13,000	3,550	9,450
210	Office of National Security	15,000	17,322	(2,322)
211	Immigration Department	7,900	1,975	5,925
212	National Drugs Law Enforcement Agency	950	-	950
213	National Disaster Management Agency	15,000	1,500	13,500
214	National Cybersecurity Coordination Center	1,000	-	1,000

300	Ministry of Technical Higher Education	137,580	2,116	135,464
301	Ministry of Education, Science and Technology	34,900	75,404	(40,504)
302	Ministry of Sports	4,000	432	3,568
303	Ministry of Tourism and Cultural Affairs	4,150	434	3,716
304	Ministry of Health and Sanitation	67,300	16,558	50,742
305	Ministry of Social Welfare, Gender & Children's Affairs	17,500	371	17,129
306	Ministry of Lands, Country Planning and the Environment	3,800	-	3,800
307	National Pharmaceutical Procurement Unit (NPPU)	65,100	-	65,100
308	National Commission for Social Action	3,100	-	3,100
309	Dental and Medical Board	700	-	700
310	Ministry of Youth Affairs	6,200	753	5,447
311	Health Service Commission	4,000	-	4,000
312	Teaching Service Commission	3,500	1,149	2,351
313	National Youth Service	3,000	1,500	1,500
314	National HIV and AIDS Commission	2,500	-	2,500
315	Teaching Hospital Complex Administration	2,300	1,321	979
316	Civil Service Training College	800	-	800
317	Post Graduate College of Health Specialist	2,900	-	2,900
318	Ministry of Environment	4,150	-	4,150
319	Ministry of Gender & Children's Affairs	5,400	1,133	4,267
320	National Sports Authority	33,200	15,956	17,244
321	Student Loan Scheme Secretariat	4,000	-	4,000
322	National Land Commission of Sierra Leone	4,000	-	4,000
345	Pharmacy Board Services	5,000	-	5,000
401	Ministry of Agriculture, Forestry and Food Security	39,200	5,990	33,210
402	Ministry of Fisheries and Marine Resources	17,900	23	17,877
403	Ministry of Mines and Mineral Resources	5,020	205	4,815
404	Ministry of Transport and Aviation	50,000	1,500	48,500
405	Ministry of Tourism and Cultural Affairs	10,100	810	9,290
406	Ministry of Energy	340,300	2,232	338,068
407	Ministry of Labour and Social Security	9,600	710	8,890
408	Ministry of Works, Housing and Infrastructure	15,830	-	15,830
409	Ministry of Trade and Industry	14,440	332	14,108
410	National Protected Area Authority	5,100	255	4,845
411	Road Maintenance Fund	197,938	56,280	141,658
412	National Telecommunications Commission	265,595	81,364	184,231
413	Sierra Leone Electricity and Water Regulatory Commission	1,200	-	1,200
414	Ministry of Water Resources	17,200	331	16,869
415	Sierra Leone Maritime Administration	45,269	29,824	15,445
416	Civil Aviation Authority	54,406	33,234	21,172
417	Nuclear Safety and Radiation Protection Authority	4,500	-	4,500

418	Sierra Leone Agricultural Research Institute (SLARI)	4,800	-	4,800
419	Local Content Agency	3,200	-	3,200
420	Sierra Leone Environmental Protection Agency	39,215	16,269	22,946
421	Small and Medium Enterprises Development Agency	1,900	-	1,900
422	Sierra Leone Meteorological Agency	2,000	-	2,000
423	Sierra Leone Petroleum Regulatory Agency	15,520	20,058	(4,538)
424	Sierra Leone Petroleum Directorate	9,585	22,820	(13,235)
425	Sierra Leone Road Safety Authority	54,792	20,766	34,026
426	Sierra Leone Seed Certification Agency	1,750	-	1,750
427	National Fertilizer Regulatory Agency	1,650	-	1,650
428	National Investment Board	10,100	1,119	8,981
430	Cargo Tracking Fees transfers To SLPA	156,829	28,152	128,677
509	Change in Arrears	186,000	405,847	(219,847)
601	Public Debt Charges	2,228,000	659,972	1,568,028
602	External Debt Service Payment	1,652,011	-	1,652,011
610	Contingency Expenditure	10,200	-	10,200
611	Special Warrants of the President	4,800	37,467	(32,667)
612	Unallocated Head of Expenditure	4,000	58,391	(54,391)
701	Transfers to Local Councils	115,252	2,200	113,052
Grand Total		7,713,127	2,201,389	5,511,738

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

for the quarter ending 31st March 2023

Amounts in thousands of new Leones

MDA Code	Description	Budget Estimates FY 2023	Actual Quarter 1 2023	Surplus/ (Shortfall) 2023
106	Office of the Chief Minister	5,000	-	5,000
110	Office of the President	3,000	2,000	1,000
121	Audit Service Sierra Leone	3,000	2,100	900
123	Public Service Commission	1,000	-	1,000
124	Law Officers' Department	300	-	300

127	Ministry of Planning and Economic Development	3,000	-	3,000
128	Ministry of Foreign Affairs & International Co-operation	3,500	-	3,500
129	Ministry of Finance	11,900	5,871	6,029
133	Ministry of Information and Communication	3,500	582	2,918
134	National Electoral Commission (NEC)	6,000	-	6,000
138	Statistics - Sierra Leone	1,500	-	1,500
201	Ministry of Defence	20,552	-	20,552
203	National Civil Registration Authority	4,000	-	4,000
206	Sierra Leone Police	2,000	-	2,000
207	Sierra Leone Correctional Services	3,000	5,174	(2,174)
209	Central Intelligence & Security Unit	2,000	12,394	(10,394)
300	Ministry of Technical Higher Education	42,200	1,026	41,174
301	Ministry of Education, Science and Technology	476,668	-	476,668
304	Ministry of Health and Sanitation	88,620	2,000	86,620
306	Ministry of Lands, Country Planning and the Environment	200	-	200
308	National Commission for Social Action	13,000	-	13,000
310	Ministry of Youth Affairs	4,500	-	4,500
313	National Youth Service	1,500	-	1,500
318	Ministry of Environment	12,000	-	12,000
319	Ministry of Gender & Children's Affairs	1,000	-	1,000
401	Ministry of Agriculture, Forestry and Food Security	70,200	326	69,874
402	Ministry of Fisheries and Marine Resources	10,000	-	10,000
404	Ministry of Transport and Aviation	96,000	66,449	29,551
405	Ministry of Tourism and Cultural Affairs	2,000	-	2,000
406	Ministry of Energy	74,600	95,496	(20,896)
408	Ministry of Works, Housing and Infrastructure	86,000	66,535	19,465
409	Ministry of Trade and Industry	18,000	-	18,000
414	Ministry of Water Resources	97,000	7,500	89,500
602	External Debt Service Payment	-	52,742	(52,742)
701	Transfers to Local Councils	37,260	-	37,260
Grand Total		1,204,000	320,194	883,806

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Richard S. Williams
Accountant General
Government of Sierra Leone