



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 2, 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 2 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 design to provide the required information needs of various stakeholders.

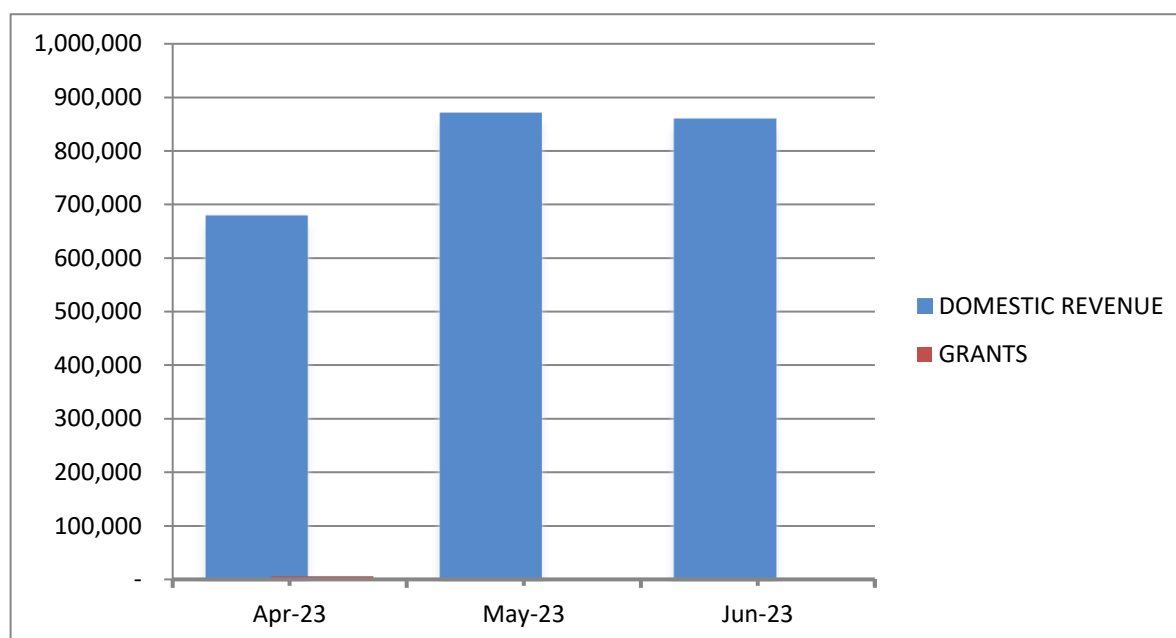
On a daily basis, Ministries, Departments and Agencies carry out budget execution processes in compliance with sections 55 – 65 of the Public Financial Management Act 2016.

The summary management report presented below provides an overview of the financial activities of the central Government for the period ending 30th June 2023, against annual budget.

3. Total Revenue

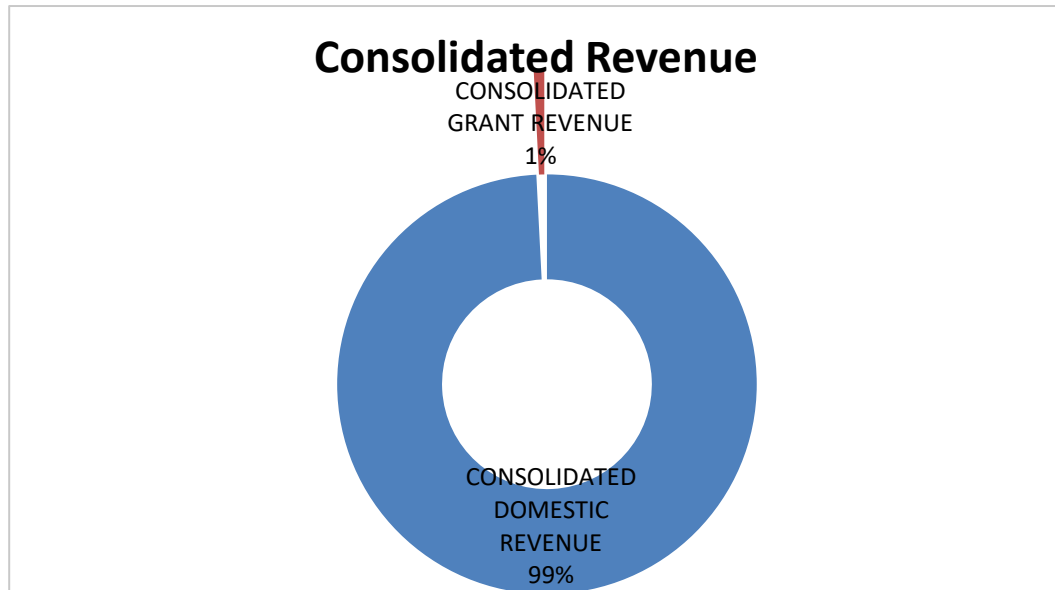
Total Consolidated revenue collected in Quarter 2, 2023 was SLE 2,412,809 thousand, of which SLE 2,406,882 thousand is domestic revenue while SLE 5,927 thousand is grant from Development Partners. The chart below illustrates quarterly revenue pattern for the quarter ending 30th June 2023.

CHAT 1



Further, the chart below summarises the quarterly consolidated revenue between domestic and external for quarter 2 of 2023.

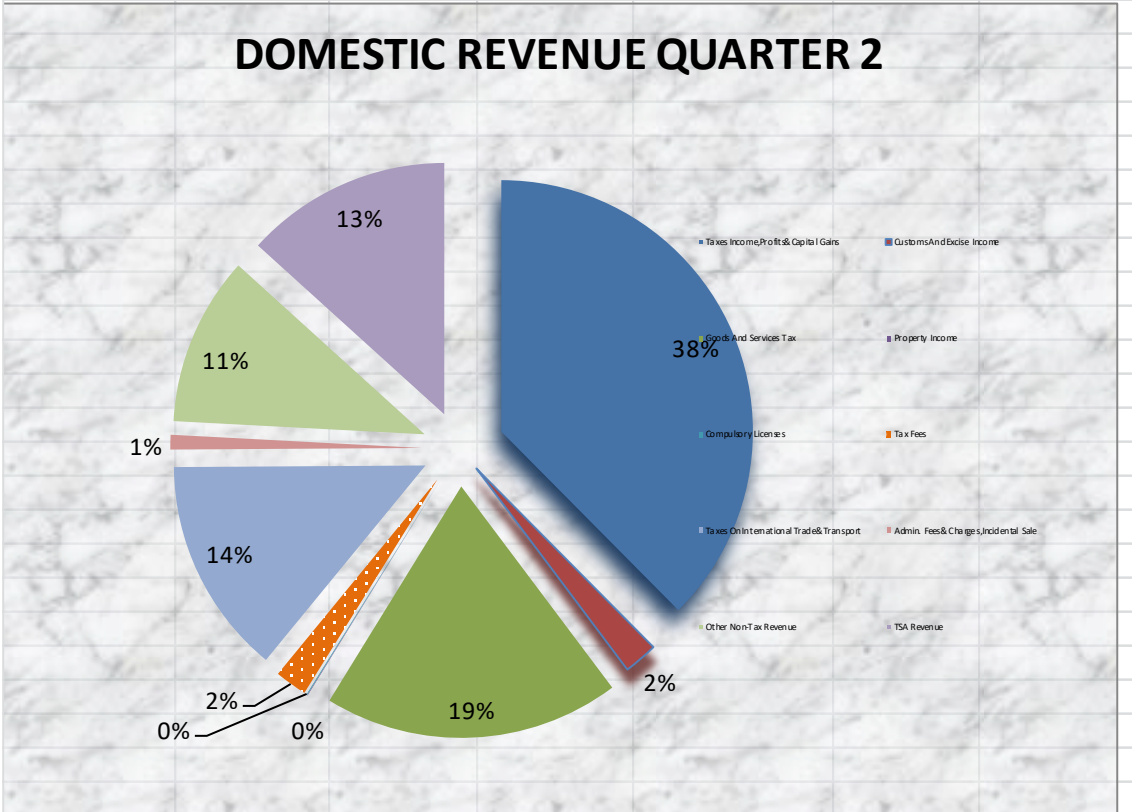
CHART 2



4. Domestic Revenue

The consolidated domestic revenues for Quarter 2 of 2023, consist of Tax Income, Profits & Capital Gains which contributed SLE903,892 thousand or 38% of the total domestic revenue, Customs and Excise Income was SLE 52,424 thousand or 2%, Goods and Services Tax (GST) amounted to SLE457,673 thousand or 19%.

CHART 3



Furthermore, Taxes On International Trade and Transport amounting to SLE336,000 thousand which is 14%, TSA revenue which is SLE319,401 or 13% and other taxes and non-tax revenue amounting to SLE261,810 or 11% of domestic revenue.

The chart above illustrates the composition of consolidated domestic revenues for QUARTER 2, 2023.

The table below explains the chart further.

Table 1- 'DOMESTIC REVENUE ANALYSIS - Quarter 2, 2023

	Budget Jan 23 - Dec 23	YTD	Apr-23	May-23	Jun-23	CRF 'Quarter Ending Jun 23	Project and Subvented Agencies	Quarterly Total	QTR 2
	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000		%
Domestic Revenue Collection									
Taxes Income, Profits & Capital Gains	3,690,035	1,777,938	247,176	292,376	364,339	903,892	-	903,892	38%
Customs And Excise Income	470,112	93,105	26,482	14,650	11,292	52,424	-	52,424	2%
Goods And Services Tax	1,839,047	911,618	109,411	193,145	155,117	457,673	-	457,673	19%
Property Income	576,805	2,205	863	-	-	863	-	863	0%
Compulsory Licenses	197,753	6,778	438	353	438	1,229	-	1,229	0%
Tax Fees	105,109	64,736	41,552	4,915	3,113	49,580	-	49,580	2%
Taxes On International Trade & Transport	1,092,238	606,935	89,483	134,025	112,492	336,000	-	336,000	14%
Admin. Fees & Charges, Incidental Sale	284,241	37,180	4,786	10,618	7,207	22,611	-	22,611	1%
Other Non-Tax Revenue	92,480	503,289	72,541	86,092	103,177	261,810	32,652	294,462	11%
TSA Revenue	997,547	635,584	85,570	132,800	101,031	319,401	-	319,401	13%
Total	9,345,367	4,639,368	678,303	868,973	858,206	2,405,483	32,652	2,438,135	1.00

5. Expenditure Payments

During the quarter ending 30th June 2023, total amount expended was SLE4, 515,898 thousand. This consists of total operating expenses including finance cost for both domestic and external debt as well as arrears payments and loan amortisation.

Description	Budget FY 2023	CRF 'Quarter 2	Project and Subvented Agencies	Total (Quarter 2)
OPERATING EXPENSES	SLE000	SLE000	SLE000	SLE000
Wages, Salaries and Allowances	4,464,499	1,127,725	23,971	1,151,696
Social Security and Benefit	362,581	241,731	-	241,731
Non-Salary, Non-Interest Recurrent Expenditure	3,628,116	901,856	85,400	987,256
Current Transfers	2,031,567	1,447,170	-	1,447,170
Capital Expenditure & Capital Transfers	4,190,372	583,637	2,712	586,348
Total Operating Expenses	14,677,135	4,302,119	112,083	4,414,202
Loan Amortization	414,708	101,696	-	101,696
Total Expenditure Payments	15,091,843	4,403,815	112,083	4,515,898

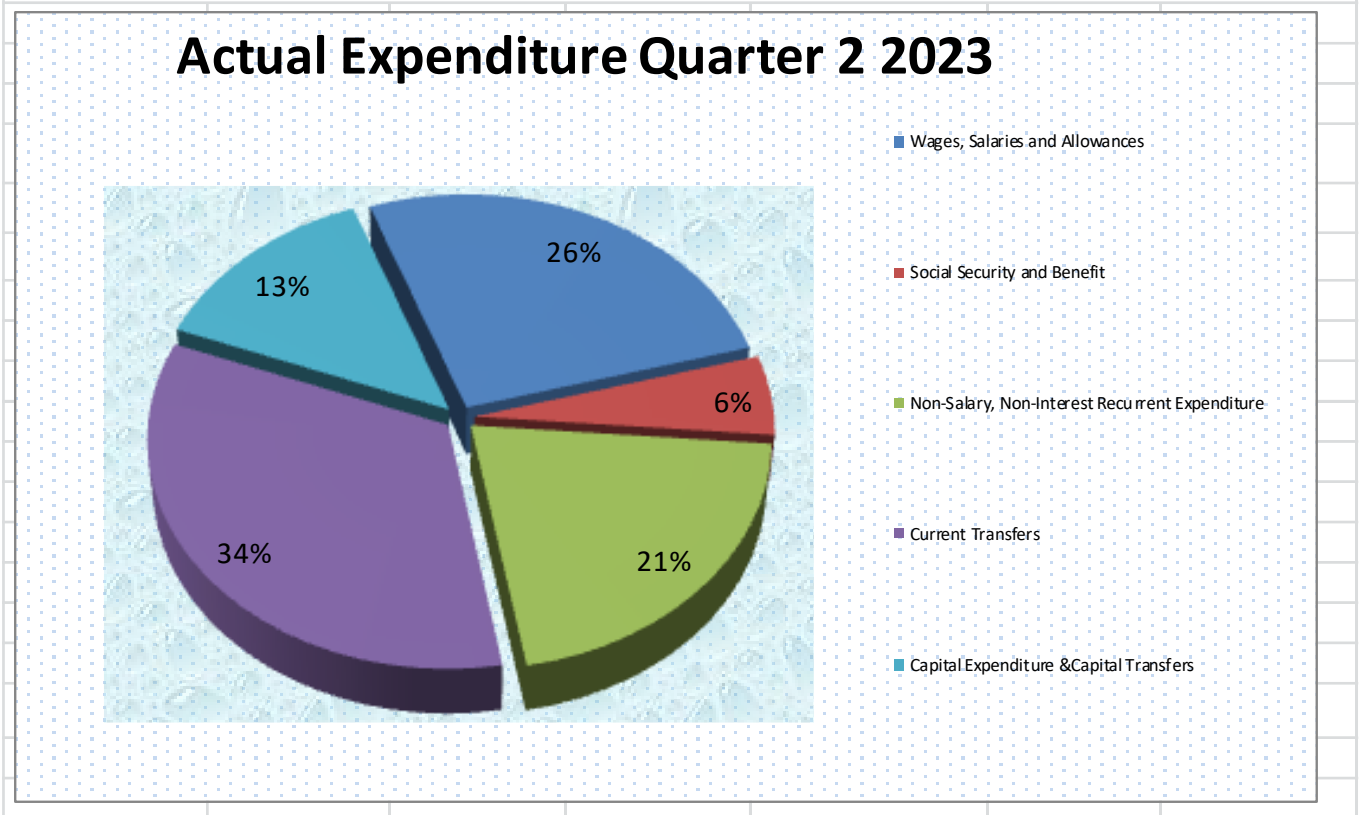
The total operating expenses amounted to SLE4,302,119 thousand, which comprised of a total amount of SLE1,127,725 thousand spent on Wages, Salaries and SLE241,731 thousand on social security and employees' benefits.

OPERATING EXPENSES	Jan 23 - Dec 23	YTD	Apr-23	May-23	Jun-23	CRF 'Quarter Ending Jun 23	Project and Subvented Agencies	QTR 2
	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000	
Wages, Salaries and Allowances	4,464,499	2,301,810	378,248	382,454	367,023	1,127,725	23,971	26%
Social Security and Benefit	362,581	388,000	83,196	96,055	62,480	241,731	-	6%
Non-Salary, Non-Interest Recurrent Expenditure	3,628,116	1,626,367	210,326	544,220	147,311	901,856	85,400	21%
Current Transfers	2,031,567	2,924,048	466,799	523,789	456,582	1,447,170	-	34%
Capital Expenditure & Capital Transfers	4,190,372	903,831	50,222	350,822	182,592	583,637	2,712	14%
Total Operating Expenses	14,677,135	8,144,056	1,188,791	1,897,340	1,215,987	4,302,119	112,083	100%

SLE901,856 thousand was spent on Non-Salary, Non-Interest Recurrent Expenditure, SLE1,447,170 thousand on Current transfers and to SLE583,637 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 SLE597,198 thousand and foreign interest amounted to SLE28,187 thousand. The chart below illustrates the composition of expenditure payments for Quarter 2, 2023.

CHART 4



6. Projects and Sub-Vented Agencies Receipts

The external grant receipts by projects for the period under review were SLE 12,853 thousand. Agencies domestically generated revenue amounted to SLE32,652 thousand. Thus; giving total revenue from projects and sub-vented agencies to SLE 45,505 thousand.

7. Statement of Fiscal Operations

STATEMENT OF FISCAL OPERATIONS

For The Quarter Ending 30th June 2023

Description	Revised Budget for the year	Actuals for 2023						
	Jan 23 - Dec 23	YTD	Apr-23	May-23	Jun-23	CRF 'Quarter Ending Jun 23	Project and Subvented Agencies	QTR 2 Total
	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	1,777,938	247,176	292,376	364,339	903,892	-	903,892
Customs And Excise Income	470,112	93,105	26,482	14,650	11,292	52,424	-	52,424
Goods And Services Tax	1,839,047	911,618	109,411	193,145	155,117	457,673	-	464,962
Property Income	576,805	2,205	863	-	-	863	-	863
Compulsory Licenses	197,753	6,778	438	353	438	1,229	-	1,229
Tax Fees	105,109	64,736	41,552	4,915	3,113	49,580	-	49,580
Taxes On International Trade & Transport	1,092,238	606,935	89,483	134,025	112,492	336,000	-	336,000
Admin. Fees & Charges, Incidental Sale	284,241	37,180	4,786	10,618	7,207	22,611	-	22,611
Other Non-Tax Revenue	92,480	503,289	72,541	86,092	103,177	261,810	32,652	287,174
TSA Revenue	997,547	635,584	85,570	132,800	101,031	319,401	-	319,401
Total Domestic Revenue	9,345,367	4,639,368	678,303	868,973	858,206	2,405,483	32,652	2,438,135
Grants Receipts (Direct Grant Budgetary Support)								
Bilateral Grants and Transfers	-	1,058	8	55	996	1,058	-	1,058
Grants From International Organisations	3,804,319	14,745	5,927	-	-	5,927	12,853	18,780
Other Projects	-	-	-	-	-	-	-	-
Total Grant Receipts	3,804,319	15,803	5,934	55	996	6,985	12,853	19,838
Total Receipts	13,149,686	4,655,172	684,238	869,028	859,202	2,412,468	45,505	2,457,973

STATEMENT OF FISCAL OPERATIONS

For The Quarter Ending 30th June 2023

Description	Revised Budget for the year	Actuals for 2023						
	Jan 23 - Dec 23	YTD	Apr-23	May-23	Jun-23	CRF 'Quarter Ending Jun 23	Project and Subvented Agencies	QTR 2
	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	2,301,810	378,248	382,454	367,023	1,127,725	23,971	1,151,696
Social Security and Benefit	362,581	388,000	83,196	96,055	62,480	241,731	-	241,731
Non-Salary, Non-Interest Recurrent Expenditure	3,628,116	1,626,367	210,326	544,220	147,311	901,856	85,400	987,256
Current Transfers	2,031,567	2,924,048	466,799	523,789	456,582	1,447,170	-	1,447,170
of which: Transfers to Tertiary Educational Institutions	80,906	2,950	-	950	-	950	-	950
<i>Transfer to Local Council</i>	100,000	2,491	-	-	-	-	-	-
<i>Transfer to Road Fund</i>	197,938	116,830	17,127	27,261	16,162	60,551	-	60,551
<i>TSA Expenditure National Revenue Authority</i>	641,211	513,021	65,253	111,229	89,354	265,836	-	265,836
<i>Domestic Interest</i>	246,166	102,690	-	22,500	26,790	49,290	-	49,290
<i>Capital Expenditure & Capital Transfers</i>	2,228,000	1,256,286	234,348	165,007	197,842	597,198	-	597,198
<i>Of which: Foreign Interest</i>	4,190,372	903,831	50,222	350,822	182,592	583,637	2,712	586,348
	220,900	54,593	8,767	10,453	8,967	28,187	-	28,187
	14,677,135	8,144,056	1,188,791	1,897,340	1,215,987	4,302,119	112,083	4,414,202

Net Cash flow from Operating Activities	(1,527,449)	- 3,488,884	- 504,554	- 1,028,312	- 356,785	- 1,889,651	- 66,578	- 1,956,229
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STATEMENT OF FISCAL OPERATIONS

For The Quarter Ending 30th June 2023

Description	Revised Budget for the year	Actuals for 2023						
	Jan 23 - Dec 23	YTD	Apr-23	May-23	Jun-23	CRF 'Quarter Ending Jun 23	Project and Subvented Agencies	QTR 2
	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	579,108	85,409	136,748	- 10,487	211,670	-	211,670
Short Term Domestic Debt	944,475	1,138,699	278,737	325,877	- 23,887	580,727	-	580,727
<i>Of which: Ways & Means Bridging loan</i>	304,578	405,689	61,962	310,416	- 56,384	315,994	-	315,994
		-	-	-	-	-	-	-

Treasury Bills	430,303	733,010	216,775	15,461	32,497	264,733	-	264,733
Loan Amortization	(414,708)	279,029	129,384	46,756	1,193	177,333	-	177,333
Cheques payable and Others	186,000	-19,627	980	2,381	-24,154	-20,794	-	-20,794
Total Financing	1,963,782	1,977,208	494,509	511,762	- 57,336	948,935	-	948,935

Increase/ (Decrease) in Bank Balances during the period	436,333	- 1,511,676	- 10,045	- 516,550	- 414,121	- 940,715	- 66,578	-1,007,293
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COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR WAGES, SALARIES AND EMPLOYEES BENEFITS BY MDA

for the quarter ending 30th June 2023

Amounts in thousands of new Leones

MDA Code	Description	Budget Estimates	Actual Quarter 2	Surplus/ (Shortfall)
		FY 2023	2023	2023
101	Charged Emoluments	148,414	13,348	135,065
105	Ministry of Political and Public Affairs	2,957	722	2,234
106	Office of the Chief of Staff	22,243	9,241	13,003
107	Ministry of Local Government & Rural Development	45,397	11,575	33,822
108	Sierra Leone Small Arms Commission	3,583	1,376	2,207
109	Independent Commission for Peace and National Cohesion	3,220	2,589	630
110	Office of the Secretary to the President	111,378	38,223	73,155
112	Office of the Secretary to the Vice President	24,936	5,480	19,456
116	Parliamentary Service Commission	35,064	10,934	24,129
117	Cabinet Secretariat	7,004	2,023	4,981
118	Supreme Court	117,956	20,030	97,926
121	Audit Service Sierra Leone	48,083	10,550	37,533
122	Human Resource Management Office	17,034	4,416	12,619
123	Public Service Commission	6,023	1,442	4,581
124	Law Officers' Department	36,812	8,723	28,089
125	Local Court's Administration	-	894	(894)
126	Independent Police Complaints Board	2,124	505	1,619
127	Ministry of Planning and Economic Development	11,380	7,752	3,627
128	Ministry of Foreign Affairs & International Co-operation	361,381	172,129	189,253
129	Ministry of Finance	131,142	40,823	90,318
131	Revenue Appellate Board	2,430	508	1,922
132	Accountant General's Department	27,057	9,633	17,423
133	Ministry of Information and Communications	27,702	7,508	20,194
134	National Electoral Commission of Sierra Leone	36,163	11,444	24,719
137	National Commission for Democracy	5,037	1,032	4,005

138	Statistics Sierra Leone	24,394	5,078	19,316
139	National Commission for Privatisation	8,007	2,030	5,977
140	Mass Media Services (SLBC Staff)	13,168	2,073	11,094
141	Government Printing Department	854	411	443
142	National Public Procurement Authority	12,001	2,792	9,209
144	National Commission for Human Rights	18,015	10,127	7,888
145	Rights to Access Information Commission	4,098	916	3,182
146	Ministry of Western Region	3,096	-	3,096
201	Ministry of Defence:	264,828	73,831	190,997
203	National Civil Registration Authority	41,917	11,182	30,735
205	Ministry of Internal Affairs	537	967	(430)
206	Sierra Leone Police	440,207	110,242	329,965
207	Sierra Leone Correctional Services	62,293	15,984	46,309
208	National Fire Authority	11,127	3,859	7,267
209	Central Intelligence and Security Unit	14,819	3,774	11,045
210	Office of National Security	21,067	5,235	15,832
211	Immigration Department	8,204	1,530	6,674
212	National Drugs Law Enforcement Agency	1,881	304	1,577
213	National Disaster Management Agency	11,383	2,913	8,471
214	National Cybersecurity Coordination Center	4,000	-	4,000
300	Ministry of Technical and Higher Education	364,741	69,463	295,278
301	Ministry of Basic and Senior Secondary Education	924,882	226,408	698,474
302	Ministry of Sports	7,999	1,658	6,341
303	Ministry of Tourism and Cultural Affairs	891	185	707
304	Ministry of Health and Sanitation	603,482	171,410	432,072
305	Ministry of Social Welfare, Gender & Children's Affairs	10,993	3,997	6,997
306	Ministry of Lands, Country Planning and the Environment	6,697	2,057	4,640
307	National Pharmaceutical Procurement Unit	7,468	1,298	6,170
308	National Commission for Social Action	18,016	3,820	14,195
310	Ministry of Youth Affairs	6,709	1,783	4,925
311	Health Service Commission	4,007	1,239	2,768
312	Teaching Service Commission	12,464	3,252	9,212
313	National Youth Service	5,062	1,293	3,769
314	National HIV and AIDS Commission	3,571	1,021	2,550
315	Teaching Hospital Complex Administration	2,478	-	2,478
317	SL Council for Post Grad Colleges Health Specialist	569	233	336
318	Ministry of the Environment	2,597	672	1,925
319	Ministry of Gender & Children's Affairs	4,843	1,219	3,625
320	National Sports Authority	3,534	1,099	2,435
321	Student Loan Scheme Secretariat	2,500	820	1,680
322	National Land Commission of Sierra Leone	1,000	-	1,000
341	Pensions, Gratuities and Retirement Benefits	348,276	157,174	191,101

345	Pharmacy Board Services	3,247	535	2,713
401	Ministry of Agriculture, Forestry and Food Security	18,715	4,358	14,357
402	Ministry of Fisheries and Marine Resources	2,831	861	1,971
403	Ministry of Mines and Mineral Resources	36,002	9,704	26,297
404	Ministry of Transport and Aviation	5,659	1,438	4,221
405	Ministry of Tourism and Cultural Affairs (National Tourist Board and Relics Commission)	9,989	2,601	7,389
406	Ministry of Energy	6,335	1,662	4,673
407	Ministry of Employment Labour and Social Security	4,533	1,841	2,691
408	Ministry of Works, Housing and Infrastructure	4,326	1,186	3,140
409	Ministry of Trade and Industry	26,114	6,320	19,795
410	National Protected Area Authority	21,082	5,045	16,037
411	Road Maintenance Fund Administration (SLRA Staff)	29,637	7,636	22,000
413	Sierra Leone Electricity and Water Regulatory Commission	5,237	1,008	4,228
414	Ministry of Water Resources	20,927	5,416	15,511
417	Nuclear Safety and Radiation Protection Authority	6,038	1,086	4,952
418	Sierra Leone Agricultural Research Institute	17,047	3,531	13,516
419	Sierra Leone Local Content Agency	4,035	838	3,198
421	Small and Medium Enterprises Development Agency	7,017	2,297	4,719
422	Sierra Leone Meteorological Agency	6,072	1,071	5,001
426	Sierra Leone Seed Certification Agency	1,401	1,273	128
427	National Fertilizer Regulatory Agency	584	1,095	(511)
428	National Investment Board	14,402	1,433	12,970
612	Unallocated Head of Expenditure	0	249	(249)
701	Transfers to Local Councils	32,658	3,865	28,793
Grand Total		4,827,080	1,362,601	3,464,479

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

for the quarter ending 30th June 2023

Amounts in thousands of new Leones

MDA Code	Description	Budget Estimates FY 2023	Actual Quarter 2 2023	Surplus/ (Shortfall) 2023
105	Ministry of Political and Public Affairs	3,400	1,356	2,044
106	Office of the Chief of Staff	26,050	18,500	7,550
107	Ministry of Local Government & Rural Development	20,155	7,770	12,385
108	Sierra Leone Small Arms Commission	2,000	-	2,000
109	Independent Commission for Peace and National Cohesion	3,500	2,000	1,500
110	Office of the President	76,129	56,732	19,397
112	Office of the Vice President	22,040	9,629	12,411
116	Parliament	38,000	7,829	30,171
117	Cabinet Secretariat	3,700	1,000	2,700
118	Supreme Court	18,000	4,500	13,500
121	Audit Service Sierra Leone	12,500	451	12,049
122	Human Resource Management Office	4,500	417	4,083
123	Public Service Commission	3,500	525	2,975
124	Law Officers' Department	27,500	5,735	21,765
125	Local Courts	600	-	600
126	Independent Police Complaints Board	1,400	-	1,400
127	Ministry of Planning and Economic Development	16,200	3,980	12,220
128	Ministry of Foreign Affairs & International Co-operation	119,495	36,026	83,469
129	Ministry of Finance	118,100	26,230	91,870
130	National Revenue Authority (NRA)	246,166	76,230	169,936
131	Revenue Appellate Board	1,000	150	850
132	Accountant General's Department	30,000	5,063	24,937
133	Ministry of Information and Communication	4,400	2,318	2,082
134	National Electoral Commission (NEC)	395,000	160,000	235,000
137	National Commission for Democracy	3,400	1,200	2,200
138	Statistics - Sierra Leone	7,000	-	7,000
139	National Commission for Privatisation (NCP)	2,300	-	2,300
140	Mass Media Services	4,000	2,500	1,500
141	Government Printing Department	3,600	740	2,860
142	National Public Procurement Authority (NPPA)	5,800	870	4,930
143	Justice and Legal Service Commission	500	-	500
144	Human Rights Commission Sierra Leone	3,000	2,600	400

145	Rights to Access Information Commission	2,500	-	2,500
146	Ministry of Western Region	2,000	300	1,700
201	Ministry of Defence	156,000	206,985	(50,985)
203	National Civil Registration Authority	5,200	1,300	3,900
205	Ministry of Internal Affairs	4,100	708	3,392
206	Sierra Leone Police	165,960	180,065	(14,105)
207	Sierra Leone Correctional Services	80,400	11,851	68,549
208	National Fire Authority	6,900	3,770	3,130
209	Central Intelligence & Security Unit	13,000	5,150	7,850
210	Office of National Security	15,000	27,770	(12,770)
211	Immigration Department	7,900	-	7,900
212	National Drugs Law Enforcement Agency	950	238	713
213	National Disaster Management Agency	15,000	5,750	9,250
214	National Cybersecurity Coordination Center	1,000	-	1,000
300	Ministry of Technical Higher Education	137,580	17,990	119,590
301	Ministry of Education, Science and Technology	34,900	119,401	(84,501)
302	Ministry of Sports	4,000	501	3,499
303	Ministry of Tourism and Cultural Affairs	4,150	3,121	1,029
304	Ministry of Health and Sanitation	67,300	36,401	30,899
305	Ministry of Social Welfare, Gender & Children's Affairs	17,500	6,865	10,635
306	Ministry of Lands, Country Planning and the Environment	3,800	-	3,800
307	National Pharmaceutical Procurement Unit (NPPU)	65,100	390	64,710
308	National Commission for Social Action	3,100	1,085	2,015
309	Dental and Medical Board	700	-	700
310	Ministry of Youth Affairs	6,200	1,086	5,114
311	Health Service Commission	4,000	1,200	2,800
312	Teaching Service Commission	3,500	-	3,500
313	National Youth Service	3,000	450	2,550
314	National HIV and AIDS Commission	2,500	-	2,500
315	Teaching Hospital Complex Administration	2,300	681	1,619
316	Civil Service Training College	800	120	680
317	Post Graduate College of Health Specialist	2,900	435	2,465
318	Ministry of Environment	4,150	1,629	2,521
319	Ministry of Gender & Children's Affairs	5,400	343	5,057
320	National Sports Authority	33,200	15,978	17,222
321	Student Loan Scheme Secretariat	4,000	3,100	900
322	National Land Commission of Sierra Leone	4,000	600	3,400
345	Pharmacy Board Services	5,000	750	4,250
401	Ministry of Agriculture, Forestry and Food Security	39,200	4,125	35,075

402	Ministry of Fisheries and Marine Resources	17,900	1,000	16,900
403	Ministry of Mines and Mineral Resources	5,020	8,225	(3,205)
404	Ministry of Transport and Aviation	50,000	720	49,280
405	Ministry of Tourism and Cultural Affairs	10,100	2,261	7,839
406	Ministry of Energy	340,300	31,780	308,520
407	Ministry of Labour and Social Security	9,600	8,696	904
408	Ministry of Works, Housing and Infrastructure	15,830	2,654	13,176
409	Ministry of Trade and Industry	14,440	3,912	10,528
410	National Protected Area Authority	5,100	-	5,100
411	Road Maintenance Fund	197,938	60,551	137,387
412	National Telecommunications Commission	265,595	85,932	179,663
413	Sierra Leone Electricity and Water Regulatory Commission	1,200	-	1,200
414	Ministry of Water Resources	17,200	3,656	13,544
415	Sierra Leone Maritime Administration	45,269	32,268	13,001
416	Civil Aviation Authority	54,406	45,059	9,347
417	Nuclear Safety and Radiation Protection Authority	4,500	675	3,825
418	Sierra Leone Agricultural Research Institute (SLARI)	4,800	720	4,080
419	Local Content Agency	3,200	480	2,720
420	Sierra Leone Environmental Protection Agency	39,215	22,720	16,495
421	Small and Medium Enterprises Development Agency	1,900	285	1,615
422	Sierra Leone Meteorological Agency	2,000	317	1,683
423	Sierra Leone Petroleum Regulatory Agency	15,520	20,240	(4,720)
424	Sierra Leone Petroleum Directorate	9,585	5,516	4,069
425	Sierra Leone Road Safety Authority	54,792	16,782	38,010
426	Sierra Leone Seed Certification Agency	1,750	263	1,488
427	National Fertilizer Regulatory Agency	1,650	248	1,403
428	National Investment Board	10,100	3,235	6,865
430	Cargo Tracking Fees transfers To SLPA	156,829	67,047	89,782
509	Change in Arrears	186,000	161,912	24,088
601	Public Debt Charges	2,228,000	640,979	1,587,021
602	External Debt Service Payment	1,652,011	-	1,652,011
610	Contingency Expenditure	10,200	500	9,700
611	Special Warrants of the President	4,800	-	4,800
612	Unallocated Head of Expenditure	4,000	-	4,000
701	Transfers to Local Councils	115,252	25,652	89,600

Grand Total	7,713,127	2,348,771	5,364,355
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**COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR DOMESTIC
CAPITAL/ DEVELOPMENT EXPENDITURE BY MDA**

for the quarter ending June 2023

Amounts in thousands of new Leones

MDA Code	Description	Budget Estimates	Actual Quarter 2	Surplus/ (Shortfall)
		FY 2023	2023	2023
106	Office of the Chief Minister	5,000	-	5,000
110	Office of the President	3,000	-	3,000
121	Audit Service Sierra Leone	3,000	-	3,000
122	Human Resource Management Office	-	40	(40)
123	Public Service Commission	1,000	1,000	-
124	Law Officers' Department	300	110	190
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	5,504	6,396
132	Accountant General's Department	-	46	(46)
133	Ministry of Information and Communication	3,500	-	3,500
134	National Electoral Commission (NEC)	6,000	-	6,000
138	Statistics - Sierra Leone	1,500	-	1,500
201	Ministry of Defence	20,552	4,195	16,357
203	National Civil Registration Authority	4,000	1,550	2,450
206	Sierra Leone Police	2,000	2,181	(181)
207	Sierra Leone Correctional Services	3,000	5,554	(2,554)
209	Central Intelligence & Security Unit	2,000	-	2,000
300	Ministry of Technical Higher Education	42,200	-	42,200
301	Ministry of Education, Science and Technology	476,668	-	476,668
304	Ministry of Health and Sanitation	88,620	2,400	86,220
306	Ministry of Lands, Country Planning and the Environment	200	-	200
308	National Commission for Social Action	13,000	6,000	7,000
310	Ministry of Youth Affairs	4,500	2,082	2,418
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	-	70,200
402	Ministry of Fisheries and Marine Resources	10,000	4,462	5,538
404	Ministry of Transport and Aviation	96,000	8,294	87,706
405	Ministry of Tourism and Cultural Affairs	2,000	-	2,000
406	Ministry of Energy	74,600	179,788	(105,188)
408	Ministry of Works, Housing and Infrastructure	86,000	303,100	(217,100)
409	Ministry of Trade and Industry	18,000	-	18,000

414	Ministry of Water Resources	97,000	27,223	69,777
602	External Debt Service Payment	-	28,217	(28,217)
701	Transfers to Local Councils	37,260	1,892	35,368
Grand Total		1,204,000	583,637	620,363



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Richard S. Williams
Accountant General
Government of Sierra Leone