



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 3, 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 3 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.

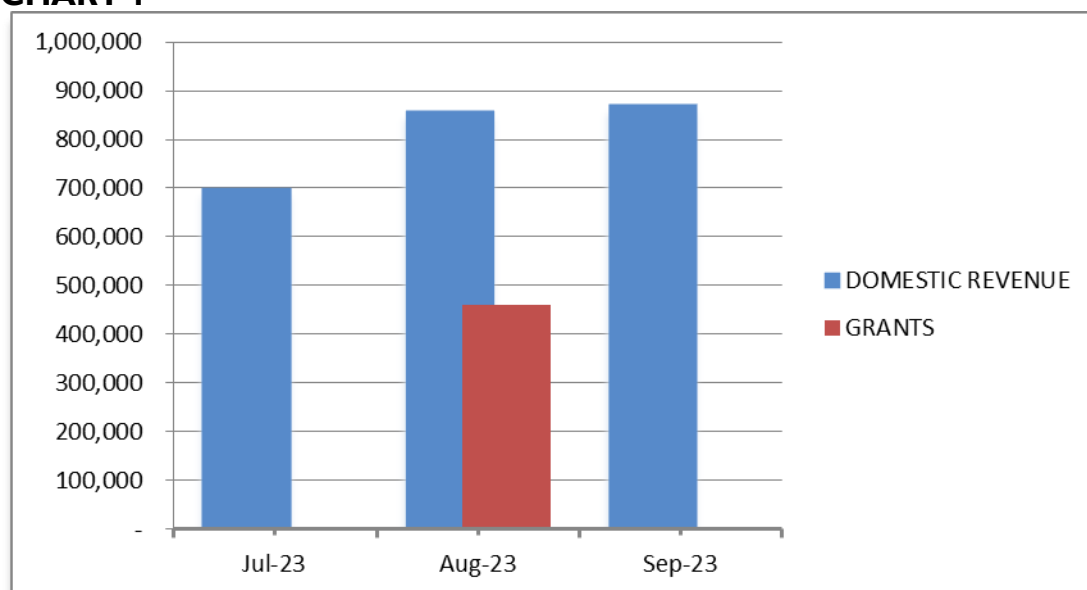
On a daily basis, Ministries, Departments and Agencies carry out budget execution processes in compliance with sections 55 – 65 of the Public Financial Management Act 2016.

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

3. Total Revenue

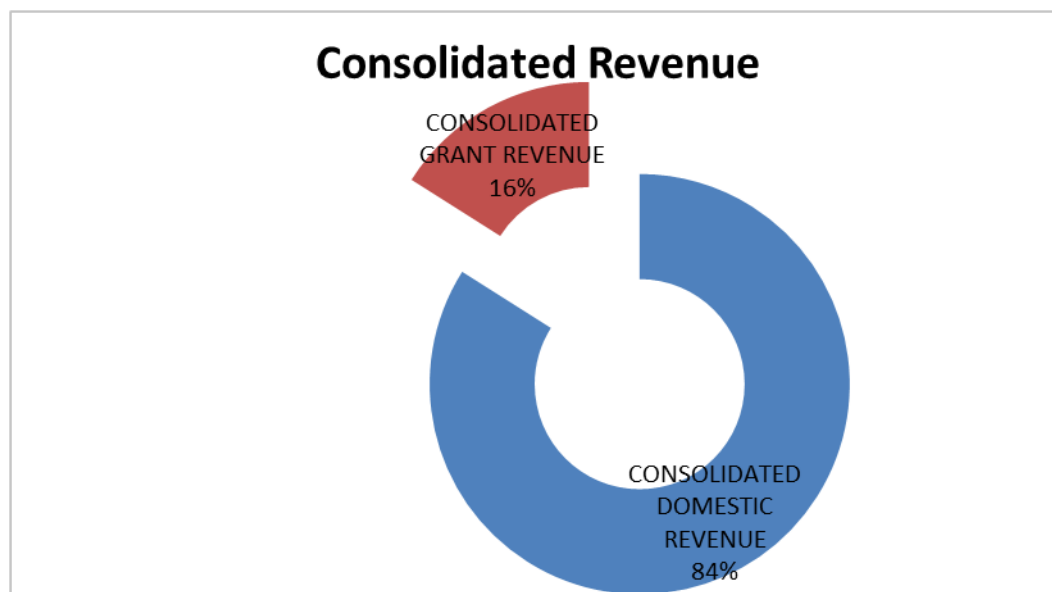
Total consolidated revenue collected in quarter 3, 2023 was SLE 2,897,870 thousand, of which SLE 2,433,418 thousand is domestic revenue while SLE 464,452 thousand is grant from Development Partners. The chart below illustrates quarterly revenue pattern for the quarter ending 30th September 2023.

CHART I



Further, the chart below summarises the quarterly consolidated revenue between domestic and external for quarter 3 of 2023.

CHART 2



4. Domestic Revenue

The consolidated domestic revenues for quarter 3 of 2023, consist of Tax Income, Profits & Capital Gains which contributed SLE981,906 thousand or 40% of the total domestic revenue, Customs and Excise Income was SLE58,580 thousand or 2%, Goods and Services Tax (GST) amounted to SLE568,481 thousand or 23%.

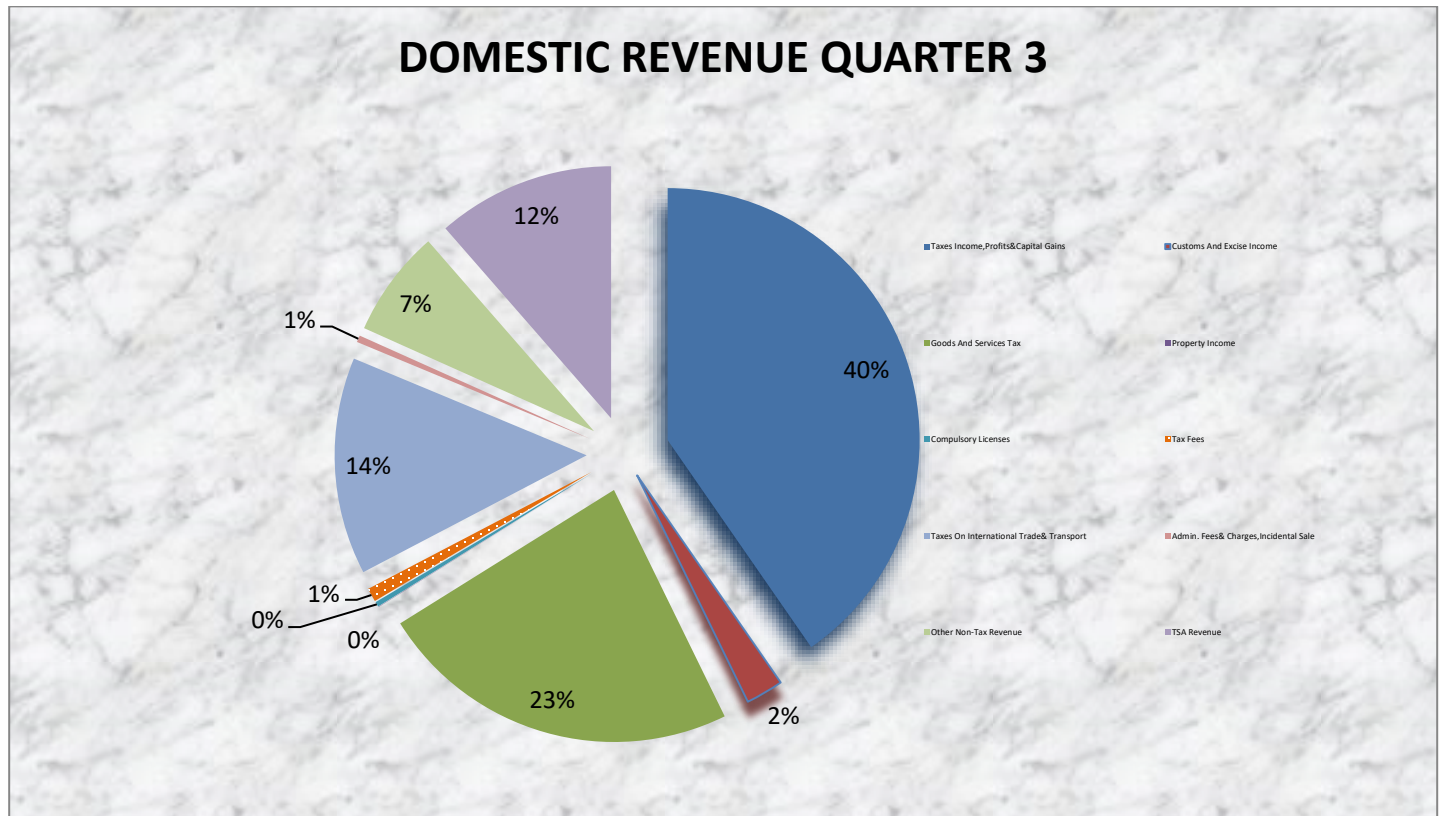
Furthermore, Taxes On International Trade and Transport amounting to SLE339,253 thousand which is 14%, TSA revenue which is SLE277,881 thousand or 11% and other taxes and non-tax revenue amounting to SLE167,309 thousand or 7% of domestic revenue.

The table below analyse the figures in detail.

	Budget Jan 23 - Dec 23	YTD	Jul-23	Aug-23	Sep-23	CRF'Quarter Ending Sep 23	Project and Subvented Agencies	Quarterly Total	QTR 3
	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000		%
Domestic Revenue Collection									
Taxes Income,Profits&Capital Gains	3,690,035	2,759,845	260,831	306,943	414,132	981,906	-	981,906	40%
Customs And Excise Income	470,112	151,685	24,886	22,961	10,734	58,580	-	58,580	2%
Goods And Services Tax	1,839,047	1,480,099	131,633	248,799	188,049	568,481	-	568,481	23%
Property Income	576,805	2,682	-	478	-	478	-	478	0%
Compulsory Licenses	197,753	14,421	222	2,925	4,496	7,643	-	7,643	0%
Tax Fees	105,109	86,010	4,259	9,855	7,160	21,274	-	21,274	1%
Taxes On International Trade& Transport	1,092,238	946,188	113,434	103,283	122,536	339,253	-	339,253	14%
Admin. Fees& Charges,Incidental Sale	284,241	47,792	4,059	4,038	2,515	10,612	-	10,612	0%
Other Non-Tax Revenue	92,480	670,599	55,030	67,066	45,213	167,309	10,738	178,048	7%
TSA Revenue	997,547	913,465	106,648	93,410	77,822	277,881	-	277,881	11%
Total	9,345,367	7,072,786	701,002	859,759	872,657	2,433,418	10,738	2,444,156	1.00

The chart below illustrates the composition of consolidated domestic revenues for quarter 3, 2023.

CHART 3



5. Expenditure Payments

During the quarter ending 30th September 2023, total amount expended was SLE5,146,784 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 3, 2023

Description	Budget FY 2023	CRF 'Quarter 3	Project and Subvented Agencies	Total (Quarter 3)
	SLE000	SLE000	SLE000	SLE000
OPERATING EXPENSES				
Wages, Salaries and Allowances	4,464,499	1,182,338	12,394	1,194,732
Social Security and Benefit	362,581	256,730	-	256,730
Non-Salary, Non-Interest Recurrent Expenditure	3,628,116	1,031,651	67,223	1,098,874
Current Transfers	2,031,567	1,321,043	-	1,321,043
Capital Expenditure & Capital Transfers	4,190,372	873,817	521	874,338
Total Operating Expenses	14,677,135	4,665,579	80,137	4,745,717
Loan Amortization	414,708	481,204	-	481,204
Total Expenditure Payments	15,091,843	5,146,784	80,137	5,226,921

The total operating expenses amounted to SLE4,665,579 thousand, which comprised of a total amount of SLE1,182,338 thousand was spent on wages and salaries while SLE256,730 thousand was spent on social security and employees' benefits.

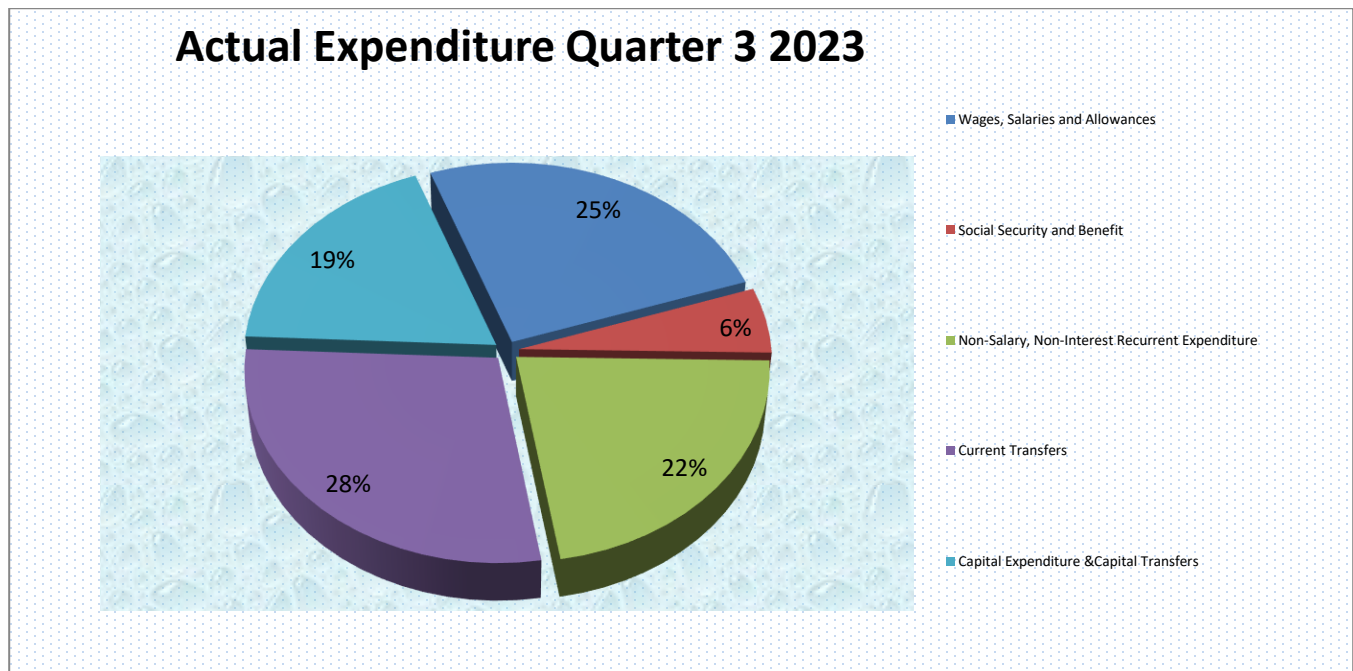
Table 3- 'EXPENDITURE PAYMENTS ANALYSIS - Quarter 3, 2023

OPERATING EXPENSES	Jan 23 - Dec 23	YTD	Jul-23	Aug-23	Sep-23	CRF 'Quarter Ending Sep 23	Project and Subvented Agencies	QTR 3
	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000	
Wages, Salaries and Allowances	4,464,499	3,484,149	361,903	441,484	378,952	1,182,338	12,394	25%
Social Security and Benefit	362,581	644,730	107,889	91,418	57,423	256,730	-	6%
Non-Salary, Non-Interest Recurrent Expenditure	3,628,116	2,658,018	237,251	200,987	593,413	1,031,651	67,223	22%
Current Transfers	2,031,567	4,245,091	480,748	446,031	394,263	1,321,043	-	28%
Capital Expenditure &Capital Transfers	4,190,372	1,777,648	446,906	123,586	303,326	873,817	521	19%
Total Operating Expenses	14,677,135	12,809,635	1,634,697	1,303,506	1,727,377	4,665,579	80,137	100%

The sum of SLE1,031,651 thousand was spent on Non-Salary, Non-Interest Recurrent Expenditure, SLE1,321,043 thousand on Current Transfers and SLE873,817 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 SLE635,259 thousand, and foreign interest amounted to SLE79,640 thousand. The chart below illustrates the composition of expenditure payments for quarter 3, 2023.

CHART 4



6. Projects and Sub-Vented Agencies Receipts

The external grant receipts by projects for the period under review were SLE 18,634 thousand. Agencies domestically generated revenue amounted to SLE10, 738 thousand. Thus, total revenue from projects and sub-vented agencies amounted to SLE 29,373 thousand.

7. Statement of Fiscal Operations

PUBLIC NOTICE								
In accordance to Section 66(2) of the Public Financial Management Act, 2016, quarterly Statement of Receipts into and Payments of the central government for the Quarter ending September 2023 is hereby published.								
STATEMENT OF FISCAL OPERATIONS								
For The Quarter Ending 30th September 2023								
Description	Revised Budget for the year	YTD	Actuals for 2023					
	Jan 23 - Dec 23		Jul-23	Aug-23	Sep-23	CRF 'Quarter Ending Sep 23	Project and Subvented Agencies	QTR 3 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	2,759,845	260,831	306,943	414,132	981,906	-	981,906
Customs And Excise Income	470,112	151,685	24,886	22,961	10,734	58,580	-	58,580
Goods And Services Tax	1,839,047	1,480,099	131,633	248,799	188,049	568,481	-	568,481
Property Income	576,805	2,682	-	478	-	478	-	478
Compulsory Licenses	197,753	14,421	222	2,925	4,496	7,643	-	7,643
Tax Fees	105,109	86,010	4,259	9,855	7,160	21,274	-	21,274
Taxes On International Trade & Transport	1,092,238	946,188	113,434	103,283	122,536	339,253	-	339,253
Admin. Fees & Charges, Incidental Sale	284,241	47,792	4,059	4,038	2,515	10,612	-	10,612
Other Non-Tax Revenue	92,480	670,599	55,030	67,066	45,213	167,309	10,738	178,048
TSA Revenue	997,547	913,465	106,648	93,410	77,822	277,881	-	277,881
Total Domestic Revenue	9,345,367	7,072,786	701,002	859,759	872,657	2,433,418	10,738	2,444,156
Grants Receipts (Direct Grant Budgetary Support)								
Bilateral Grants and Transfers	-	1,100	15	27	-	42	-	42
Grants From International Organisations	3,804,319	479,155	3,483	460,927	-	464,410	18,634	483,045
Other Projects	-	-	-	-	-	-	-	-
Total Grant Receipts	3,804,319	480,255	3,498	460,954	-	464,452	18,634	483,086
Total Receipts	13,149,686	7,553,041	704,500	1,320,713	872,657	2,897,870	29,373	2,927,243

STATEMENT OF FISCAL OPERATIONS								
For The Quarter Ending 30th September 2023								
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	Jan 23 - Dec 23	YTD	Jul-23	Aug-23	Sep-23	CRF 'Quarter Ending Sep 23	Project and Subvented Agencies	QTR 3 Total
	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	3,484,149	361,903	441,484	378,952	1,182,338	12,394	1,194,732
Social Security and Benefit	362,581	644,730	107,889	91,418	57,423	256,730	-	256,730
Non-Salary, Non-Interest Recurrent Expenditure	3,628,116	2,658,018	237,251	200,987	593,413	1,031,651	67,223	1,098,874
Current Transfers	2,031,567	4,245,091	480,748	446,031	394,263	1,321,043	-	1,321,043
of which: Transfers to Tertiary Educational Institutions	80,906	33,603	12,653	8,484	9,516	30,653	-	30,653
<i>Transfer to Local Council</i>	100,000	2,491	-	-	-	-	-	-
<i>Transfer to Road Fund</i>	197,938	163,845	21,454	13,119	12,442	47,015	-	47,015
<i>TSA Expenditure</i>	641,211	1,045,659	240,537	181,898	110,203	532,639	-	532,639
<i>National Revenue Authority</i>	246,166	173,647	33,987	14,530	22,440	70,957	-	70,957
<i>Domestic Interest</i>	2,228,000	1,891,545	171,437	226,180	237,642	635,259	-	635,259
Capital Expenditure & Capital Transfers	4,190,372	1,777,648	446,906	123,586	303,326	873,817	521	874,338
<i>Of which: Foreign Interest</i>	220,900	134,233	59,417	14,627	5,596	79,640	-	79,640
TOTAL OPERATING EXPENSES	14,677,135	12,809,635	1,634,697	1,303,506	1,727,377	4,665,579	80,137	4,745,717
Net Cash flow from Operating Activities	(1,527,449)	- 5,256,594	- 930,196	17,207	- 854,721	- 1,767,710	- 50,765	- 1,818,474

STATEMENT OF FISCAL OPERATIONS								
For The Quarter Ending 30th September 2023								
Description	Revised Budget for the year		Actuals for 2023					
	Jan 23 - Dec 23	YTD	Jul-23	Aug-23	Sep-23	CRF 'Quarter Ending Sep 23	Project and Subvented Agencies	QTR 3 Total
	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	1,019,511	285,519	135,971	18,914	440,404	-	440,404
Short Term Domestic Debt	944,475	1,823,529	292,370	23,304	369,156	684,830	-	684,830
<i>Of which: Ways & Means</i>	304,578	431,078	73,119	- 239,170	191,439	25,389	-	25,389
<i>Bridging loan</i>		-	-	-	-	-	-	-
<i>Treasury Bills</i>	430,303	1,392,450	219,251	262,473	177,716	659,440	-	659,440
Loan Amortization	(414,708)	760,233	354,206	48,535	78,463	481,204	-	481,204
Cheques payable and Others	186,000	20,719	14,421	19,855	6,070	40,346	-	40,346
Total Financing	1,963,782	3,623,991	946,515	227,664	472,604	1,646,783	-	1,646,783
Increase/ (Decrease) in Bank Balances during the period	436,333	- 1,632,603	16,319	244,871	- 382,117	- 120,926	- 50,765	- 171,691

COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR WAGES, SALARIES AND EMPLOYEES
for the quarter ending 30th September 2023

Amounts in thousand of new Leones

MDA Code	Description	Budget Estimates	Actual Quarter 3	Surplus/ (Shortfall)
		FY 2023	2023	2023
101	Charged Emoluments	148,414	23,776	124,638
105	Ministry of Political and Public Affairs	2,957	741	2,215
106	Office of the Chief of Staff	22,243	7,951	14,292
107	Ministry of Local Government & Rural Development	45,397	11,324	34,073
108	Sierra Leone Small Arms Commission	3,583	2,737	846
109	Independent Commission for Peace and National Cohesion	3,220	2,628	592
110	Office of the Secretary to the President	111,378	39,492	71,886
112	Office of the Secretary to the Vice President	24,936	13,872	11,064
116	Parliamentary Service Commission	35,064	10,568	24,496
117	Cabinet Secretariat	7,004	2,100	4,904
118	Supreme Court	117,956	19,327	98,629
121	Audit Service Sierra Leone	48,083	11,794	36,289
122	Human Resource Management Office	17,034	4,620	12,414
123	Public Service Commission	6,023	1,320	4,703
124	Law Officers' Department	36,812	9,232	27,580
125	Local Court's Administration	0	869	(869)
126	Independent Police Complaints Board	2,124	540	1,583
127	Ministry of Planning and Economic Development	11,380	7,496	3,883
128	Ministry of Foreign Affairs & International Co-operation	361,381	154,909	206,472
129	Ministry of Finance	131,142	37,534	93,607
131	Revenue Appellate Board	2,430	513	1,917
132	Accountant General's Department	27,057	9,159	17,898
133	Ministry of Information and Communications	27,702	6,629	21,073
134	National Electoral Commission of Sierra Leone	36,163	10,144	26,019
137	National Commission for Democracy	5,037	973	4,064
138	Statistics Sierra Leone	24,394	5,161	19,233
139	National Commission for Privatisation	8,007	1,816	6,190
140	Mass Media Services (SLBC Staff)	13,168	2,050	11,118
141	Government Printing Department	854	439	414
142	National Public Procurement Authority	12,001	2,645	9,355
144	National Commission for Human Rights	18,015	9,864	8,151
145	Rights to Access Information Commission	4,098	874	3,224
146	Ministry of Western Region	3,096	-	3,096
201	Ministry of Defence:	264,828	74,719	190,109
203	National Civil Registration Authority	41,917	11,457	30,460
205	Ministry of Internal Affairs	537	1,294	(758)
206	Sierra Leone Police	440,207	103,779	336,428
207	Sierra Leone Correctional Services	62,293	16,148	46,146
208	National Fire Authority	11,127	3,965	7,161
209	Central Intelligence and Security Unit	14,819	3,630	11,189
210	Office of National Security	21,067	5,093	15,974
211	Immigration Department	8,204	1,600	6,604
212	National Drugs Law Enforcement Agency	1,881	282	1,599
213	National Disaster Management Agency	11,383	2,903	8,481
214	National Cybersecurity Coordination Center	4,000	-	4,000
300	Ministry of Technical and Higher Education	364,741	135,597	229,144
301	Ministry of Basic and Senior Secondary Education	924,882	232,526	692,356
302	Ministry of Sports	7,999	1,747	6,252
303	Ministry of Tourism and Cultural Affairs	891	198	693
304	Ministry of Health and Sanitation	603,482	168,344	435,138

305	Ministry of Social Welfare, Gender & Children's Affairs	10,993	4,603	6,391
306	Ministry of Lands, Country Planning and the Environment	6,697	2,068	4,630
307	National Pharmaceutical Procurement Unit	7,468	1,358	6,110
308	National Commission for Social Action	18,016	3,616	14,399
310	Ministry of Youth Affairs	6,709	1,566	5,143
311	Health Service Commission	4,007	1,844	2,163
312	Teaching Service Commission	12,464	2,977	9,488
313	National Youth Service	5,062	1,328	3,734
314	National HIV and AIDS Commission	3,571	835	2,736
315	Teaching Hospital Complex Administration	2,478	-	2,478
317	SL Council for Post Grad Colleges Health Specialist	569	243	326
318	Ministry of the Environment	2,597	698	1,899
319	Ministry of Gender & Children's Affairs	4,843	1,187	3,657
320	National Sports Authority	3,534	962	2,573
321	Student Loan Scheme Secretariat	2,500	931	1,569
322	National Land Commission of Sierra Leone	1,000	-	1,000
341	Pensions, Gratuities and Retirement Benefits	348,276	171,225	177,051
345	Pharmacy Board Services	3,247	484	2,763
401	Ministry of Agriculture, Forestry and Food Security	18,715	4,126	14,589
402	Ministry of Fisheries and Marine Resources	2,831	1,512	1,319
403	Ministry of Mines and Mineral Resources	36,002	9,297	26,705
404	Ministry of Transport and Aviation	5,659	1,341	4,319
405	Ministry of Tourism and Cultural Affairs (National Tourist Board and Relics Commission)	9,989	2,358	7,631
406	Ministry of Energy	6,335	1,838	4,497
407	Ministry of Employment Labour and Social Security	4,533	1,779	2,754
408	Ministry of Works, Housing and Infrastructure	4,326	1,232	3,094
409	Ministry of Trade and Industry	26,114	6,968	19,146
410	National Protected Area Authority	21,082	5,468	15,614
411	Road Maintenance Fund Administration (SLRA Staff)	29,637	7,505	22,131
413	Sierra Leone Electricity and Water Regulatory Commission	5,237	948	4,288
414	Ministry of Water Resources	20,927	5,359	15,568
417	Nuclear Safety and Radiation Protection Authority	6,038	977	5,061
418	Sierra Leone Agricultural Research Institute	17,047	3,199	13,849
419	Sierra Leone Local Content Agency	4,035	795	3,240
421	Small and Medium Enterprises Development Agency	7,017	2,140	4,877
422	Sierra Leone Meteorological Agency	6,072	1,171	4,901
426	Sierra Leone Seed Certification Agency	1,401	1,193	208
427	National Fertilizer Regulatory Agency	584	989	(405)
428	National Investment Board	14,402	2,023	12,379
612	Unallocated Head of Expenditure	0	-	-
701	Transfers to Local Councils	32,658	4,545	28,112
Grand Total		4,827,080	1,439,068	3,388,012

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

for the quarter ending 30th September 2023

Amounts in thousand of new Leones

MDA Co	Description	Budget	Actual	Surplus/
		Estimates	Quarter 3	(Shortfall)
		FY 2023	2023	2023
105	Ministry of Political and Public Affairs	3,400	755	2,645
106	Office of the Chief of Staff	26,050	5,000	21,050
107	Ministry of Local Government & Rural Development	20,155	9,060	11,095
108	Sierra Leone Small Arms Commission	2,000	500	1,500
109	Independent Commission for Peace and National Cohesion	3,500	504	2,996
110	Office of the President	76,129	98,321	(22,192)
112	Office of the Vice President	22,040	8,858	13,182
116	Parliament	38,000	18,370	19,630
117	Cabinet Secretariat	3,700	-	3,700
118	Supreme Court	18,000	-	18,000
121	Audit Service Sierra Leone	12,500	6,612	5,888
122	Human Resource Management Office	4,500	2,569	1,931
123	Public Service Commission	3,500	-	3,500
124	Law Officers' Department	27,500	6,488	21,012
125	Local Courts	600	-	600
126	Independent Police Complaints Board	1,400	400	1,000
127	Ministry of Planning and Economic Development	16,200	3,919	12,281
128	Ministry of Foreign Affairs & International Co-operation	119,495	47,110	72,385
129	Ministry of Finance	118,100	24,284	93,816
130	National Revenue Authority (NRA)	246,166	70,957	175,209
131	Revenue Appellate Board	1,000	-	1,000
132	Accountant General's Department	30,000	6,181	23,819
133	Ministry of Information and Communication	4,400	1,310	3,090
134	National Electoral Commission (NEC)	395,000	-	395,000
137	National Commission for Democracy	3,400	600	2,800
138	Statistics - Sierra Leone	7,000	-	7,000
139	National Commission for Privatisation (NCP)	2,300	500	1,800
140	Mass Media Services	4,000	500	3,500
141	Government Printing Department	3,600	200	3,400
142	National Public Procurement Authority (NPPA)	5,800	1,589	4,211
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	1,400	600
201	Ministry of Defence	156,000	125,670	30,330
203	National Civil Registration Authority	5,200	3,100	2,100
205	Ministry of Internal Affairs	4,100	980	3,120
206	Sierra Leone Police	165,960	152,014	13,946
207	Sierra Leone Correctional Services	80,400	74,607	5,793
208	National Fire Authority	6,900	2,422	4,478
209	Central Intelligence & Security Unit	13,000	4,300	8,700
210	Office of National Security	15,000	24,291	(9,291)
211	Immigration Department	7,900	1,975	5,925
212	National Drugs Law Enforcement Agency	950	713	238

213	National Disaster Management Agency	15,000	2,250	12,750
214	National Cybersecurity Coordination Center	1,000	250	750
300	Ministry of Technical Higher Education	137,580	34,948	102,632
301	Ministry of Education, Science and Technology	34,900	258,667	(223,767)
302	Ministry of Sports	4,000	1,205	2,795
303	Ministry of Tourism and Cultural Affairs	4,150	45	4,105
304	Ministry of Health and Sanitation	67,300	54,341	12,959
305	Ministry of Social Welfare, Gender & Children's Affairs	17,500	2,211	15,289
306	Ministry of Lands, Country Planning and the Environment	3,800	1,222	2,578
307	National Pharmaceutical Procurement Unit (NPPU)	65,100	3,000	62,100
308	National Commission for Social Action	3,100	-	3,100
309	Dental and Medical Board	700	105	595
310	Ministry of Youth Affairs	6,200	2,835	3,365
311	Health Service Commission	4,000	-	4,000
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	375	2,125
315	Teaching Hospital Complex Administration	2,300	810	1,490
316	Civil Service Training College	800	400	400
317	Post Graduate College of Health Specialist	2,900	435	2,465
318	Ministry of Environment	4,150	5,045	(895)
319	Ministry of Gender & Children's Affairs	5,400	1,999	3,401
320	National Sports Authority	33,200	24,480	8,720
321	Student Loan Scheme Secretariat	4,000	2,066	1,934
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	28,487	10,713
402	Ministry of Fisheries and Marine Resources	17,900	2,017	15,883
403	Ministry of Mines and Mineral Resources	5,020	101	4,919
404	Ministry of Transport and Aviation	50,000	500	49,500
405	Ministry of Tourism and Cultural Affairs	10,100	1,440	8,660
406	Ministry of Energy	340,300	98,809	241,491
407	Ministry of Labour and Social Security	9,600	1,880	7,720
408	Ministry of Works, Housing and Infrastructure	15,830	10,720	5,110
409	Ministry of Trade and Industry	14,440	1,802	12,638
410	National Protected Area Authority	5,100	255	4,845
411	Road Maintenance Fund	197,938	47,015	150,923
412	National Telecommunications Commission	265,595	46,091	219,504
413	Sierra Leone Electricity and Water Regulatory Commission	1,200	-	1,200
414	Ministry of Water Resources	17,200	4,760	12,440
415	Sierra Leone Maritime Administration	45,269	43,344	1,925
416	Civil Aviation Authority	54,406	28,844	25,562
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	480	2,720
420	Sierra Leone Environmental Protection Agency	39,215	27,364	11,851
421	Small and Medium Enterprises Development Agency	1,900	-	1,900
422	Sierra Leone Meteorological Agency	2,000	298	1,702
423	Sierra Leone Petroleum Regulatory Agency	15,520	27,145	(11,625)
424	Sierra Leone Petroleum Directorate	9,585	4,033	5,552
425	Sierra Leone Road Safety Authority	54,792	16,054	38,738
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	2,556	7,544
430	Cargo Tracking Fees transfers To SLPA		156,829	40,964	115,865
509	Change in Arrears		186,000	115,524	70,476
601	Public Debt Charges		2,228,000	946	2,227,054
602	External Debt Service Payment		1,652,011	-	1,652,011
610	Contingency Expenditure		10,200	9,950	250
611	Special Warrants of the President		4,800	30,034	(25,234)
612	Unallocated Head of Expenditure		4,000	12,976	16,976
701	Transfers to Local Councils		115,252	34,674	80,578
Grand Total			7,713,127	1,717,435	5,995,692

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

for the quarter ending September 2023

Amounts in thousands of new Leones

MDA Code	Description		Budget Estimates	Actual Quarter 3	Surplus/ (Shortfall)
			FY 2023	2023	2023
106	Office of the Chief Minister		5,000	-	5,000
110	Office of the President	✓	3,000	4,918	(1,918)
121	Audit Service Sierra Leone	✓	3,000	-	3,000
122	Human Resource Management Office	✓	-	-	-
123	Public Service Commission	✓	1,000	-	1,000
124	Law Officers' Department	✓	300	314	(14)
127	Ministry of Planning and Economic Development	✓	3,000	500	2,500
128	Ministry of Foreign Affairs & International Co-operation	✓	3,500	790	2,710
129	Ministry of Finance	✓	11,900	7,090	4,810
132	Accountant General's Department	✓	-	681	(681)
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	5,380	15,172
203	National Civil Registration Authority	✓	4,000	-	4,000
205	Ministry of Internal Affairs	✓	-	41	(41)
206	Sierra Leone Police	✓	2,000	17,452	(15,452)
207	Sierra Leone Correctional Services	✓	3,000	2,335	665
208	National Fire Authority	✓	-	10,277	(10,277)
209	Central Intelligence & Security Unit	✓	2,000	-	2,000
300	Ministry of Technical Higher Education	✓	42,200	965	41,235
301	Ministry of Education, Science and Technology	✓	476,668	-	476,668
302	Ministry of Sports	✓	-	505	(505)
304	Ministry of Health and Sanitation	✓	88,620	20,368	68,252
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	351	4,149

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	5,000	5,000
404	Ministry of Transport and Aviation	96,000	-	96,000
405	Ministry of Tourism and Cultural Affairs	2,000	1,000	1,000
406	Ministry of Energy	74,600	35,289	39,311
408	Ministry of Works, Housing and Infrastructure	86,000	605,874	(519,874)
409	Ministry of Trade and Industry	18,000	-	18,000
414	Ministry of Water Resources	97,000	62,125	34,875
417	Nuclear Safety and Radiation Protection Authority	-	1,500	(1,500)
602	External Debt Service Payment	-	-	-
701	Transfers to Local Councils	37,260	11,422	25,838
Grand Total		1,204,000	794,177	409,823



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Richard S. Williams
 Accountant General
 Government of Sierra Leone