



# 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 4, 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 4 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.

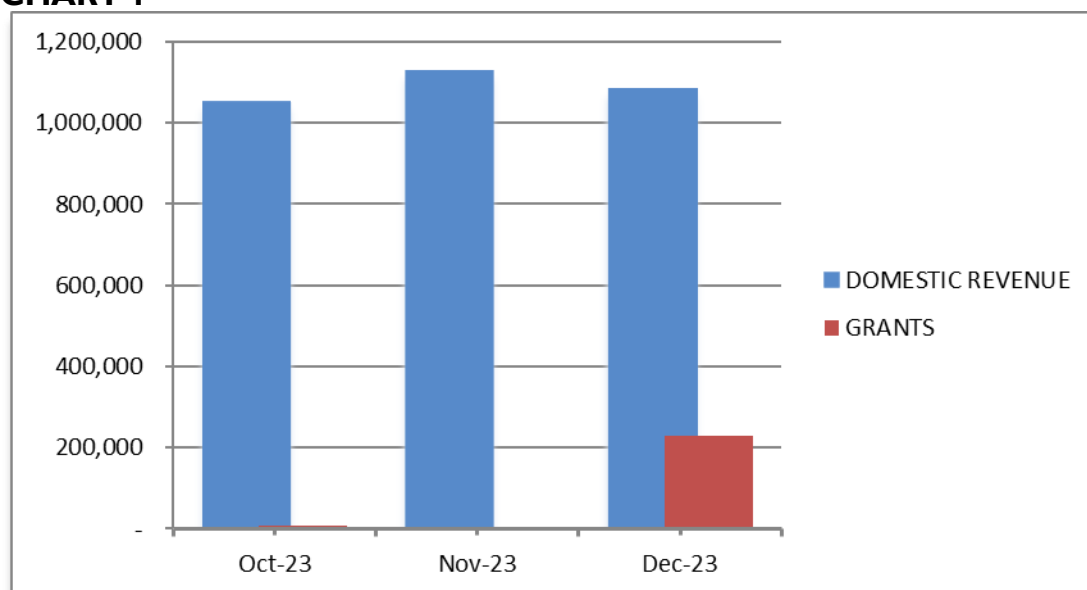
On a daily basis, Ministries, Departments and Agencies carry out budget execution processes in compliance with sections 55 – 65 of the Public Financial Management Act 2016.

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

## 3. Total Revenue

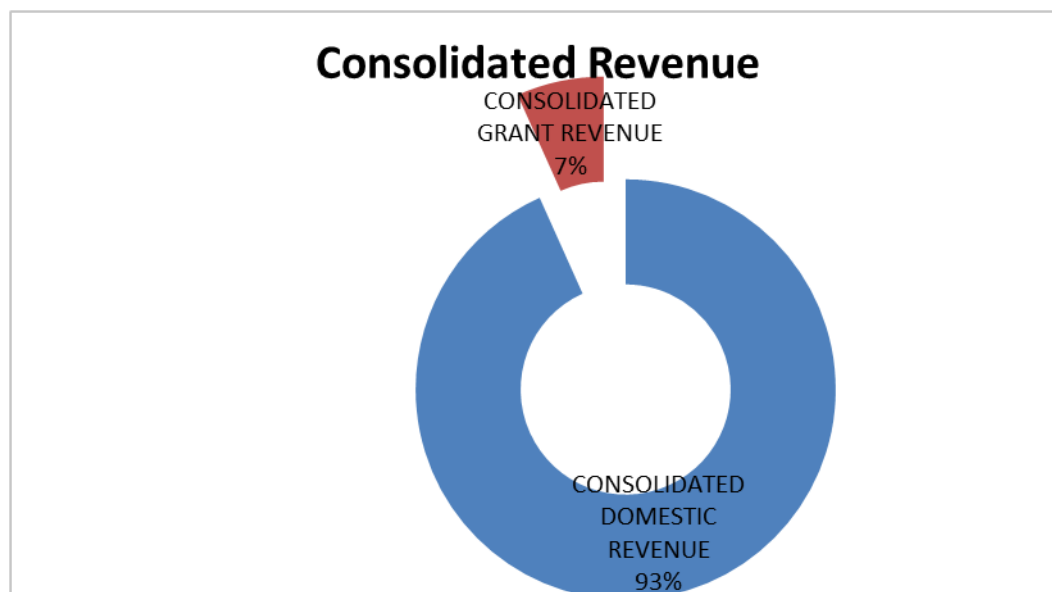
Total consolidated revenue collected in quarter 4, 2023 was SLE 3,507,428 thousand, of which SLE 3,271,824 thousand is domestic revenue while SLE 235,590 thousand is received as grant (see paragraph 7 – Statement of Fiscal Operations). The chart below illustrates quarterly revenue pattern for the quarter ending 31st December 2023.

**CHART I**



Further, the chart below summarises the quarterly consolidated revenue between domestic and external for quarter 4 of 2023.

## CHART 2



## 4. Domestic Revenue

The consolidated domestic revenues for quarter 4 of 2023, consist of Tax Income, Profits & Capital Gains which contributed SLE1,200,383 thousand or 37% of the total domestic revenue, Customs and Excise Income was SLE202,615 thousand or 6%, Goods and Services Tax (GST) amounted to SLE613,243 thousand or 19%.

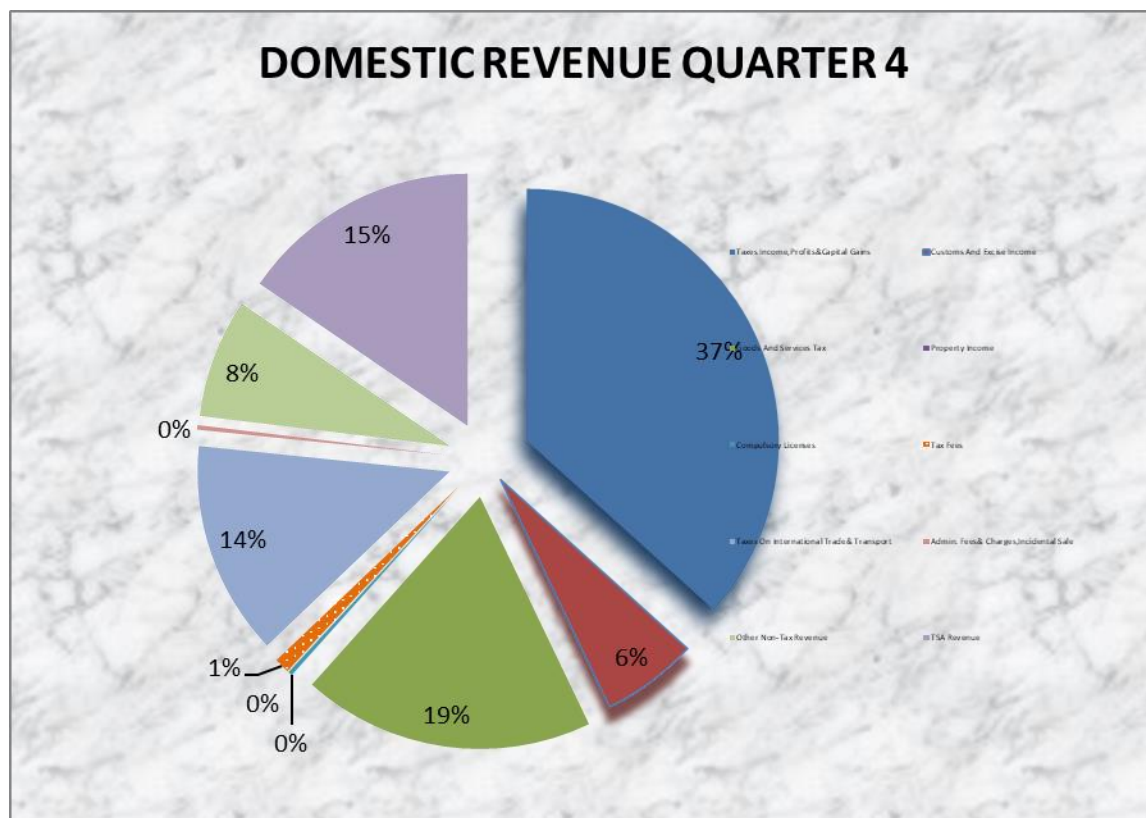
Furthermore, Taxes on International Trade and Transport amounting to SLE449,307 thousand which is 14%, TSA revenue which is SLE505,832 thousand or 15% and other taxes and non-tax revenue amounting to SLE249,731 thousand or 8% of domestic revenue.

The table below analyse the figures in detail.

	Budget Jan 23 - Dec 23	YTD	Oct-23	Nov-23	Dec-23	CRF'Quarter Ending Dec 23	Project and Subvented Agencies	Quarterly Total	QTR 4
	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000		%
<b>Domestic Revenue Collection</b>									
Taxes Income, Profits & Capital Gains	3,690,035	2,978,321	294,693	445,711	459,979	1,200,383	-	1,200,383	37%
Customs And Excise Income	470,112	295,720	89,591	55,907	57,117	202,615	-	202,615	6%
Goods And Services Tax	1,839,047	1,524,860	193,157	219,264	200,822	613,243	-	613,243	19%
Property Income	576,805	2,205	-	-	-	-	-	-	0%
Compulsory Licenses	197,753	15,917	2,873	2,300	3,966	9,139	-	9,139	0%
Tax Fees	105,109	96,878	5,231	14,669	12,242	32,142	-	32,142	1%
Taxes On International Trade & Transport	1,092,238	1,056,241	137,797	147,977	163,533	449,307	-	449,307	14%
Admin. Fees & Charges, Incidental Sale	284,241	46,627	6,115	1,172	2,160	9,447	-	9,447	0%
Other Non-Tax Revenue	92,480	753,006	70,563	91,550	87,604	249,717	14	249,731	8%
TSA Revenue	997,547	1,141,416	253,138	152,833	99,861	505,832	-	505,832	15%
<b>Total</b>	<b>9,345,367</b>	<b>7,911,192</b>	<b>1,053,159</b>	<b>1,131,383</b>	<b>1,087,282</b>	<b>3,271,824</b>	<b>14</b>	<b>3,271,838</b>	<b>1.00</b>

The chart below illustrates the composition of consolidated domestic revenues for quarter 4, 2023.

### CHART 3



## 5. Expenditure

During the quarter ending 31<sup>st</sup> December 2023, total amount expended was SLE4,781,916 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 4	Project and Subvented Agencies	Total (Quarter 4)
<b>OPERATING EXPENSES</b>	<b>SLE000</b>	<b>SLE000</b>	<b>SLE000</b>	<b>SLE000</b>
Wages, Salaries and Allowances	4,464,499	1,140,503	-	1,140,503
Social Security and Benefit	362,581	196,535	-	196,535
Non-Salary, Non-Interest Recurrent Expenditure	3,628,116	1,300,393	272	1,300,665
Current Transfers	2,031,567	1,275,478	-	1,275,478
Capital Expenditure & Capital Transfers	4,190,372	346,932	142	347,074
<b>Total Operating Expenses</b>	<b>14,677,135</b>	<b>4,259,842</b>	<b>414</b>	<b>4,260,255</b>
Loan Amortization	414,708	522,074	-	522,074
<b>Total Expenditure Payments</b>	<b>15,091,843</b>	<b>4,781,916</b>	<b>414</b>	<b>4,782,330</b>

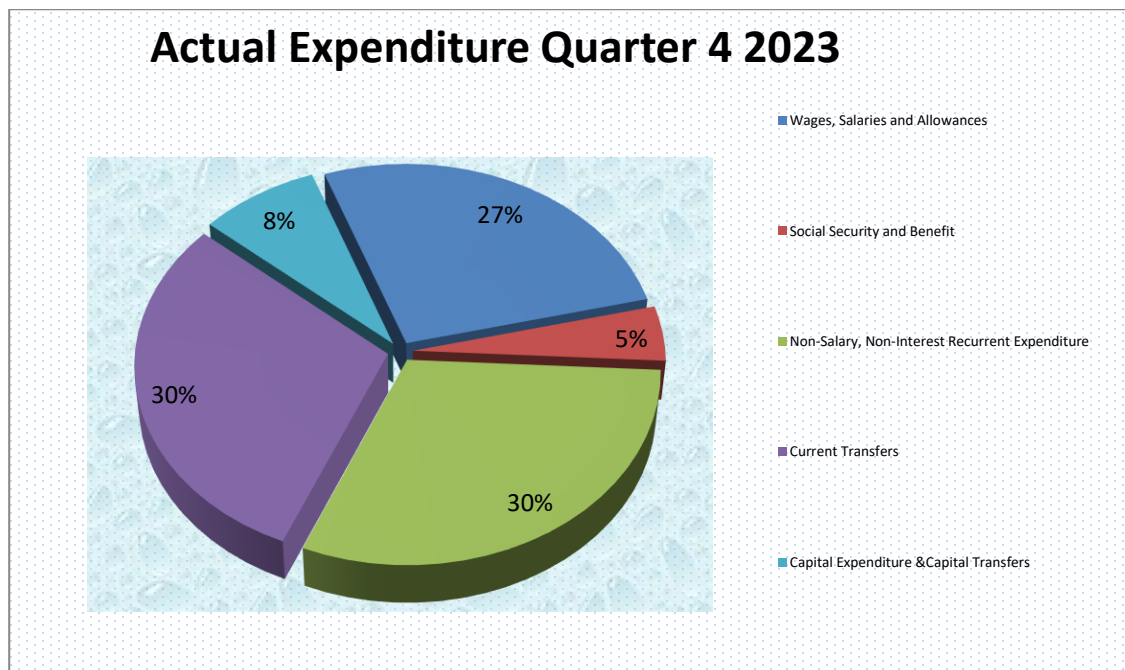
The total operating expenses amounted to SLE4,259,842 thousand, which comprised of a total amount of SLE1,140,503 thousand was spent on wages and salaries while SLE196,535 thousand was spent on social security and employees' benefits.

OPERATING EXPENSES	Jan 23 - Dec 23	YTD	Oct-23	Nov-23	Dec-23	CRF Quarter Ending Dec 23	Project and Subvented Agencies	QTR 4
	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000	
Wages, Salaries and Allowances	4,464,499	3,442,314	383,907	375,519	381,077	1,140,503	-	27%
Social Security and Benefit	362,581	584,535	56,637	39,209	100,690	196,535	-	5%
Non-Salary, Non-Interest Recurrent Expenditure	3,628,116	2,926,760	344,106	457,726	498,562	1,300,393	272	31%
Current Transfers	2,031,567	4,199,526	300,692	469,329	505,457	1,275,478	-	30%
Capital Expenditure & Capital Transfers	4,190,372	1,250,763	81,408	97,915	167,609	346,932	142	8%
<b>Total Operating Expenses</b>	<b>14,677,135</b>	<b>12,403,897</b>	<b>1,166,750</b>	<b>1,439,698</b>	<b>1,653,394</b>	<b>4,259,842</b>	<b>414</b>	<b>100%</b>

The sum of SLE1,300,393 thousand was spent on Non-Salary, Non-Interest Recurrent Expenditure, SLE1,275,478 thousand on Current Transfers and SLE346,932 thousand on Capital Expenditure and Transfers, which included interest on external debt. Total expenses above are those of Consolidation Funds only.

Finance costs comprises of domestic interest, which is SLE981,555 thousand, and foreign interest amounted to SLE64,671 thousand. The chart below illustrates the composition of expenditure payments for quarter 4, 2023.

**CHART 4**



## 6. Project Receipts

Projects domestically generated revenue amounted to SLE14 thousand (see paragraph 7 - Statement of Fiscal Operations).

## 7. Statement of Fiscal Operations

PUBLIC NOTICE								
In accordance to Section 66(2) of the Public Financial Management Act, 2016, quarterly Statement of Receipts and Payments of the central government for the Quarter ending December 2023 is hereby published.								
STATEMENT OF FISCAL OPERATIONS								
For The Quarter Ending 31st December 2023								
Description	Revised Budget for the year	Actuals for 2023						
	Jan 23 - Dec 23	YTD	Oct-23	Nov-23	Dec-23	CRF 'Quarter Ending Sep 23	Project and Subvented Agencies	QTR 4 Total
	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000
<b>Domestic Revenue Collection</b>								
Taxes Income, Profits & Capital Gains	3,690,035	2,978,321	294,693	445,711	459,979	1,200,383	-	1,200,383
Customs And Excise Income	470,112	295,720	89,591	55,907	57,117	202,615	-	202,615
Goods And Services Tax	1,839,047	1,524,860	193,157	219,264	200,822	613,243		613,243
Property Income	576,805	2,205	-	-	-	-	-	-
Compulsory Licenses	197,753	15,917	2,873	2,300	3,966	9,139	-	9,139
Tax Fees	105,109	96,878	5,231	14,669	12,242	32,142	-	32,142
Taxes On International Trade & Transport	1,092,238	1,056,241	137,797	147,977	163,533	449,307	-	449,307
Admin. Fees & Charges, Incidental Sale	284,241	46,627	6,115	1,172	2,160	9,447	-	9,447
Other Non-Tax Revenue	92,480	753,006	70,563	91,550	87,604	249,717	14	249,731
TSA Revenue	997,547	1,141,416	253,138	152,833	99,861	505,832	-	505,832
<b>Total Domestic Revenue</b>	<b>9,345,367</b>	<b>7,911,192</b>	<b>1,053,159</b>	<b>1,131,383</b>	<b>1,087,282</b>	<b>3,271,824</b>	<b>14</b>	<b>3,271,838</b>
<b>Grants Receipts (Direct Grant Budgetary Support)</b>								
Bilateral Grants and Transfers	-	1,104	-	-	45	45	-	45
Grants From International Organisations	3,804,319	250,290	5,967	-	229,578	235,545	-	235,545
Other Projects	-	-	-	-	-	-	-	-
<b>Total Grant Receipts</b>	<b>3,804,319</b>	<b>251,394</b>	<b>5,967</b>	<b>-</b>	<b>229,623</b>	<b>235,590</b>	<b>-</b>	<b>235,590</b>
<b>Total Receipts</b>	<b>13,149,686</b>	<b>8,162,586</b>	<b>1,059,126</b>	<b>1,131,383</b>	<b>1,316,905</b>	<b>3,507,414</b>	<b>14</b>	<b>3,507,428</b>

STATEMENT OF FISCAL OPERATIONS								
For The Quarter Ending 31st December 2023								
Description	Revised Budget for the year		Actuals for 2023					
	Jan 23 - Dec 23	YTD	Oct-23	Nov-23	Dec-23	CRF 'Quarter Ending Sep 23	Project and Subvented Agencies	QTR 4 Total
	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000
<b>OPERATING EXPENSES</b>								
Wages, Salaries and Allowances	4,464,499	3,442,314	383,907	375,519	381,077	1,140,503		1,140,503
Social Security and Benefit	362,581	584,535	56,637	39,209	100,690	196,535	-	196,535
Non-Salary, Non-Interest Recurrent Expenditure	3,628,116	2,926,760	344,106	457,726	498,562	1,300,393	272	1,300,665
Current Transfers	2,031,567	4,199,526	300,692	469,329	505,457	1,275,478	-	1,275,478
of which: Transfers to Tertiary Educational Institutions	80,906	11,975	550	5,000	3,475	9,025	-	9,025
<i>Transfer to Local Council</i>	100,000	2,491	-	-	-	-	-	-
<i>Transfer to Road Fund</i>	197,938	116,019	-	-	811	811	-	811
<i>TSA Expenditure</i>	641,211	720,365	68,972	86,273	52,100	207,344	-	207,344
<i>National Revenue Authority</i>	246,166	180,107	28,690	24,210	24,517	77,417	-	77,417
<i>Domestic Interest</i>	2,228,000	2,237,841	202,480	354,284	424,791	981,555	-	981,555
Capital Expenditure & Capital Transfers	4,190,372	1,250,763	81,408	97,915	167,609	346,932	142	347,074
Of which: Foreign Interest	220,900	119,264	25,706	17,180	21,785	64,671	-	64,671
<b>TOTAL OPERATING EXPENSES</b>	<b>14,677,135</b>	<b>12,403,897</b>	<b>1,166,750</b>	<b>1,439,698</b>	<b>1,653,394</b>	<b>4,259,842</b>	<b>414</b>	<b>4,260,255</b>
<b>Net Cash flow from Operating Activities</b>	<b>(1,527,449)</b>	<b>- 4,241,311</b>	<b>- 107,623</b>	<b>- 308,315</b>	<b>- 336,489</b>	<b>- 752,427</b>	<b>- 400</b>	<b>- 752,827</b>
<b>STATEMENT OF FISCAL OPERATIONS</b>								
<b>For The Quarter Ending 31st December 2023</b>								
Description	Revised Budget for the year		Actuals for 2023					
	Jan 23 - Dec 23	YTD	Oct-23	Nov-23	Dec-23	CRF 'Quarter Ending Sep 23	Project and Subvented Agencies	QTR 4 Total
	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000
<b>Financing Items</b>								
Long Term Domestic Debt	1,248,015	833,283	4,736	33,659	215,780	254,175	-	254,175
Short Term Domestic Debt	944,475	2,035,404	186,010	253,396	457,300	896,706	-	896,706
Of which: Ways & Means	304,578	423,948	9,691	60,224	68,791	18,259	-	18,259
<i>Bridging loan</i>		-	-	-	-	-	-	-
<i>Treasury Bills</i>	430,303	1,611,457	176,319	313,620	388,509	878,447	-	878,447
Loan Amortization	(414,708)	801,103	103,104	296,550	122,420	522,074	-	522,074
Cheques payable and Others	186,000	13,714	8,440	2,600	22,301	33,341	-	33,341
<b>Total Financing</b>	<b>1,963,782</b>	<b>3,683,504</b>	<b>302,289</b>	<b>586,206</b>	<b>817,801</b>	<b>1,706,296</b>	<b>-</b>	<b>1,706,296</b>
<b>Increase/ (Decrease) in Bank Balances during the period</b>	<b>436,333</b>	<b>- 557,807</b>	<b>194,666</b>	<b>277,891</b>	<b>481,311</b>	<b>953,869</b>	<b>- 400</b>	<b>953,469</b>

**COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR WAGES, SALARIES AND EMPLOYEES**  
**for the quarter ending 31st December 2023**

Amounts in thousand of new Leones

MDA Code	Description	Budget Estimates	Actual Quarter 4	Surplus/ (Shortfall)
		FY 2023	2023	2023
101	Charged Emoluments	148,414	41,935	106,479
105	Ministry of Political and Public Affairs	2,957	728	2,229
106	Office of the Chief of Staff	22,243	7,454	14,789
107	Ministry of Local Government & Rural Development	45,397	11,290	34,107
108	Sierra Leone Small Arms Commission	3,583	1,452	2,131
109	Independent Commission for Peace and National Cohesion	3,220	2,494	725
110	Office of the Secretary to the President	111,378	44,231	67,147
112	Office of the Secretary to the Vice President	24,936	5,138	19,798
116	Parliamentary Service Commission	35,064	10,057	25,007
117	Cabinet Secretariat	7,004	2,144	4,860
118	Supreme Court	117,956	22,611	95,345
121	Audit Service Sierra Leone	48,083	14,528	33,555
122	Human Resource Management Office	17,034	4,455	12,579
123	Public Service Commission	6,023	1,488	4,535
124	Law Officers' Department	36,812	8,826	27,987
125	Local Court's Administration	0	956	(956)
126	Independent Police Complaints Board	2,124	566	1,557
127	Ministry of Planning and Economic Development	11,380	7,102	4,278
128	Ministry of Foreign Affairs & International Co-operation	361,381	166,734	194,648
129	Ministry of Finance	131,142	36,960	94,182
131	Revenue Appellate Board	2,430	509	1,921
132	Accountant General's Department	27,057	8,706	18,351
133	Ministry of Information and Communications	27,702	7,168	20,534
134	National Electoral Commission of Sierra Leone	36,163	3,558	39,721
137	National Commission for Democracy	5,037	901	4,136
138	Statistics Sierra Leone	24,394	4,820	19,574
139	National Commission for Privatisation	8,007	1,833	6,174
140	Mass Media Services (SLBC Staff)	13,168	2,488	10,679
141	Government Printing Department	854	389	465
142	National Public Procurement Authority	12,001	2,344	9,657
144	National Commission for Human Rights	18,015	11,827	6,188
145	Rights to Access Information Commission	4,098	866	3,232
201	Ministry of Defence:	264,828	72,525	192,304
203	National Civil Registration Authority	41,917	11,339	30,578
205	Ministry of Internal Affairs	537	1,243	(707)
206	Sierra Leone Police	440,207	112,572	327,635
207	Sierra Leone Correctional Services	62,293	16,687	45,607
208	National Fire Authority	11,127	3,187	7,939
209	Central Intelligence and Security Unit	14,819	3,530	11,288
210	Office of National Security	21,067	4,824	16,242
211	Immigration Department	8,204	1,900	6,304
212	National Drugs Law Enforcement Agency	1,881	255	1,625
213	National Disaster Management Agency	11,383	2,829	8,555
214	National Cybersecurity Coordination Center	4,000	933	3,067
300	Ministry of Technical and Higher Education	364,741	68,066	296,675
301	Ministry of Basic and Senior Secondary Education	924,882	229,968	694,914
302	Ministry of Sports	7,999	1,728	6,271
303	Ministry of Tourism and Cultural Affairs	891	160	732
304	Ministry of Health and Sanitation	603,482	167,907	435,575



305	Ministry of Social Welfare, Gender & Children's Affairs	10,993	5,078	5,916
306	Ministry of Lands, Country Planning and the Environment	6,697	1,879	4,819
307	National Pharmaceutical Procurement Unit	7,468	1,323	6,145
308	National Commission for Social Action	18,016	4,200	13,816
310	Ministry of Youth Affairs	6,709	1,641	5,068
311	Health Service Commission	4,007	1,569	2,438
312	Teaching Service Commission	12,464	3,016	9,448
313	National Youth Service	5,062	1,362	3,700
314	National HIV and AIDS Commission	3,571	767	2,804
315	Teaching Hospital Complex Administration	2,478	-	2,478
317	SL Council for Post Grad Colleges Health Specialist	569	222	347
318	Ministry of the Environment	2,597	869	1,728
319	Ministry of Gender & Children's Affairs	4,843	1,160	3,683
320	National Sports Authority	3,534	964	2,571
321	Student Loan Scheme Secretariat	2,500	774	1,726
322	National Land Commission of Sierra Leone	1,000	1,024	(24)
341	Pensions, Gratuities and Retirement Benefits	348,276	110,523	237,752
345	Pharmacy Board Services	3,247	461	2,786
401	Ministry of Agriculture, Forestry and Food Security	18,715	4,129	14,586
402	Ministry of Fisheries and Marine Resources	2,831	1,515	1,316
403	Ministry of Mines and Mineral Resources	36,002	8,875	27,127
404	Ministry of Transport and Aviation	5,659	1,256	4,403
405	Ministry of Tourism and Cultural Affairs (National Tourist Board and Relics Commission)	9,989	2,310	7,679
406	Ministry of Energy	6,335	1,534	4,801
407	Ministry of Employment Labour and Social Security	4,533	1,729	2,804
408	Ministry of Works, Housing and Infrastructure	4,326	1,214	3,112
409	Ministry of Trade and Industry	26,114	7,173	18,942
410	National Protected Area Authority	21,082	5,060	16,021
411	Road Maintenance Fund Administration (SLRA Staff)	29,637	7,140	22,496
413	Sierra Leone Electricity and Water Regulatory Commission	5,237	870	4,367
414	Ministry of Water Resources	20,927	5,314	15,613
417	Nuclear Safety and Radiation Protection Authority	6,038	905	5,132
418	Sierra Leone Agricultural Research Institute	17,047	3,087	13,960
419	Sierra Leone Local Content Agency	4,035	798	3,238
421	Small and Medium Enterprises Development Agency	7,017	2,073	4,943
422	Sierra Leone Meteorological Agency	6,072	1,125	4,947
426	Sierra Leone Seed Certification Agency	1,401	1,117	284
427	National Fertilizer Regulatory Agency	584	1,007	(423)
428	National Investment Board	14,402	3,189	11,213
612	Unallocated Head of Expenditure	0	249	(249)
701	Transfers to Local Councils	32,658	9,444	23,213
<b>Grand Total</b>		<b>4,823,984</b>	<b>1,337,039</b>	<b>3,486,945</b>

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

**for the quarter ending 31st December 2023**

Amounts in thousand of new Leones

MDA Co	Description	Budget	Actual	Surplus/
		Estimates	Quarter 4	(Shortfall)
		FY 2023	2023	2023
105	Ministry of Political and Public Affairs	3,400	5,995	(2,595)
106	Office of the Chief of Staff	26,050	10,134	15,916
107	Ministry of Local Government & Rural Development	20,155	10,341	9,814
108	Sierra Leone Small Arms Commission	2,000	1,906	94
109	Independent Commission for Peace and National Cohesion	3,500	-	3,500
110	Office of the President	76,129	79,996	(3,867)
112	Office of the Vice President	22,040	16,760	5,280
116	Parliament	38,000	15,520	22,480
117	Cabinet Secretariat	3,700	2,357	1,343
118	Supreme Court	18,000	8,554	9,446
121	Audit Service Sierra Leone	12,500	1,662	10,838
122	Human Resource Management Office	4,500	1,727	2,773
123	Public Service Commission	3,500	2,676	824
124	Law Officers' Department	27,500	10,466	17,034
125	Local Courts	600	2,516	(1,916)
126	Independent Police Complaints Board	1,400	328	1,072
127	Ministry of Planning and Economic Development	16,200	8,220	7,980
128	Ministry of Foreign Affairs & International Co-operation	119,495	67,335	52,160
129	Ministry of Finance	118,100	155,413	(37,313)
130	National Revenue Authority (NRA)	246,166	77,417	168,749
131	Revenue Appellate Board	1,000	281	719
132	Accountant General's Department	30,000	27,883	2,117
133	Ministry of Information and Communication	4,400	9,174	(4,774)
134	National Electoral Commission (NEC)	395,000	50,800	344,200
137	National Commission for Democracy	3,400	2,174	1,226
138	Statistics - Sierra Leone	7,000	10,849	(3,849)
139	National Commission for Privatisation (NCP)	2,300	1,634	666
140	Mass Media Services	4,000	1,000	3,000
141	Government Printing Department	3,600	5,449	(1,849)
142	National Public Procurement Authority (NPPA)	5,800	2,379	3,421
143	Justice and Legal Service Commission	500	-	500
144	Human Rights Commission Sierra Leone	3,000	1,000	2,000
145	Rights to Access Information Commission	2,500	1,191	1,309
146	Ministry of Western Region	2,000	591	2,591
201	Ministry of Defence	156,000	162,269	(6,269)
203	National Civil Registration Authority	5,200	750	4,450
205	Ministry of Internal Affairs	4,100	2,546	1,554
206	Sierra Leone Police	165,960	92,614	73,346
207	Sierra Leone Correctional Services	80,400	75,584	4,816
208	National Fire Authority	6,900	1,216	5,684
209	Central Intelligence & Security Unit	13,000	-	13,000
210	Office of National Security	15,000	14,394	606
211	Immigration Department	7,900	9,005	(1,105)
212	National Drugs Law Enforcement Agency	950	281	669

213	National Disaster Management Agency	15,000	1,750	13,250
214	National Cybersecurity Coordination Center	1,000	-	1,000
300	Ministry of Technical Higher Education	137,580	18,587	118,993
301	Ministry of Education, Science and Technology	34,900	30,862	4,038
302	Ministry of Sports	4,000	2,702	1,298
303	Ministry of Tourism and Cultural Affairs	4,150	3,389	761
304	Ministry of Health and Sanitation	67,300	82,500	(15,200)
305	Ministry of Social Welfare, Gender & Children's Affairs	17,500	2,408	15,092
306	Ministry of Lands, Country Planning and the Environment	3,800	125	3,675
307	National Pharmaceutical Procurement Unit (NPPU)	65,100	1,710	63,390
308	National Commission for Social Action	3,100	7,220	(4,120)
309	Dental and Medical Board	700	490	210
310	Ministry of Youth Affairs	6,200	2,668	3,532
311	Health Service Commission	4,000	2,973	1,027
312	Teaching Service Commission	3,500	22,881	(19,381)
313	National Youth Service	3,000	2,055	945
314	National HIV and AIDS Commission	2,500	2,125	375
315	Teaching Hospital Complex Administration	2,300	609	1,691
316	Civil Service Training College	800	182	618
317	Post Graduate College of Health Specialist	2,900	2,030	870
318	Ministry of Environment	4,150	5,288	(1,138)
319	Ministry of Gender & Children's Affairs	5,400	4,530	870
320	National Sports Authority	33,200	37,210	(4,010)
321	Student Loan Scheme Secretariat	4,000	-	4,000
322	National Land Commission of Sierra Leone	4,000	2,000	2,000
345	Pharmacy Board Services	5,000	3,586	1,414
401	Ministry of Agriculture, Forestry and Food Security	39,200	16,304	22,896
402	Ministry of Fisheries and Marine Resources	17,900	4,237	13,663
403	Ministry of Mines and Mineral Resources	5,020	2,865	2,155
404	Ministry of Transport and Aviation	50,000	3,427	46,573
405	Ministry of Tourism and Cultural Affairs	10,100	3,308	6,792
406	Ministry of Energy	340,300	4,569	335,731
407	Ministry of Labour and Social Security	9,600	4,384	5,216
408	Ministry of Works, Housing and Infrastructure	15,830	13,136	2,694
409	Ministry of Trade and Industry	14,440	8,449	5,991
410	National Protected Area Authority	5,100	2,614	2,486
411	Road Maintenance Fund	197,938	39,234	158,704
412	National Telecommunications Commission	265,595	36,761	228,834
413	Sierra Leone Electricity and Water Regulatory Commission	1,200	1,032	168
414	Ministry of Water Resources	17,200	9,960	7,240
415	Sierra Leone Maritime Administration	45,269	28,184	17,085
416	Civil Aviation Authority	54,406	46,072	8,334
417	Nuclear Safety and Radiation Protection Authority	4,500	-	4,500
418	Sierra Leone Agricultural Research Institute (SLARI)	4,800	2,500	2,300
419	Local Content Agency	3,200	1,180	2,020
420	Sierra Leone Environmental Protection Agency	39,215	17,742	21,473
421	Small and Medium Enterprises Development Agency	1,900	663	1,237
422	Sierra Leone Meteorological Agency	2,000	1,141	859
423	Sierra Leone Petroleum Regulatory Agency	15,520	16,134	(614)
424	Sierra Leone Petroleum Directorate	9,585	9,721	(136)
425	Sierra Leone Road Safety Authority	54,792	16,010	38,782
426	Sierra Leone Seed Certification Agency	1,750	1,100	650

427	National Fertilizer Regulatory Agency	1,650	1,212	438
428	National Investment Board	10,100	2,965	7,135
430	Cargo Tracking Fees transfers To SLPA	156,829	36,837	119,992
509	Change in Arrears	186,000	32,551	153,449
601	Public Debt Charges	2,228,000	795	2,227,205
602	External Debt Service Payment	1,652,011	-	1,652,011
610	Contingency Expenditure	10,200	5,980	4,220
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	32,165	83,087
<b>Grand Total</b>		<b>7,713,127</b>	<b>1,594,316</b>	<b>6,118,811</b>

<b>COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR DOMESTIC CAPITAL/ DEVELOPMENT EXPENDITURE BY MDA</b>					
<b>for the quarter ending 31st December 2023</b>					
Amounts in thousands of new Leones					
<b>MDA Code</b>	<b>Description</b>	<b>Budget Estimates</b>	<b>Actual Quarter 4</b>	<b>Surplus/ (Shortfall)</b>	
		<b>FY 2023</b>	<b>2023</b>	<b>2023</b>	
106	Office of the Chief Minister	5,000	3,000	2,000	
110	Office of the President	3,000	3,035	(35)	
121	Audit Service Sierra Leone	3,000	-	3,000	
122	Human Resource Management Office	-	30	(30)	
123	Public Service Commission	1,000	-	1,000	
124	Law Officers' Department	300	408	(108)	
127	Ministry of Planning and Economic Development	3,000	395	2,605	
128	Ministry of Foreign Affairs & International Co-operation	3,500	-	3,500	
129	Ministry of Finance	11,900	5,289	6,611	
132	Accountant General's Department	-	508	(508)	
133	Ministry of Information and Communication	3,500	90	3,410	
134	National Electoral Commission (NEC)	6,000	-	6,000	
138	Statistics - Sierra Leone	1,500	-	1,500	
201	Ministry of Defence	20,552	3,835	16,717	
203	National Civil Registration Authority	4,000	2,950	1,050	
205	Ministry of Internal Affairs	-	-	-	
206	Sierra Leone Police	2,000	18,101	(16,101)	
207	Sierra Leone Correctional Services	3,000	2,973	27	
208	National Fire Authority	-	3,618	(3,618)	
209	Central Intelligence & Security Unit	2,000	12,263	(10,263)	
300	Ministry of Technical Higher Education	42,200	1,752	40,448	
301	Ministry of Education, Science and Technology	476,668	-	476,668	
302	Ministry of Sports	-	466	(466)	
304	Ministry of Health and Sanitation	88,620	7,289	81,331	
305	Ministry Of Social Welfare		40		
306	Ministry of Lands, Country Planning and the Environment	200	64	136	
308	National Commission for Social Action	13,000	2,500	10,500	
310	Ministry of Youth Affairs	4,500	1,379	3,122	

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	-	10,000
403	Ministry Of Mineral Resources		-	25	(25)
404	Ministry of Transport and Aviation		96,000	-	96,000
405	Ministry of Tourism and Cultural Affairs		2,000	-	2,000
406	Ministry of Energy		74,600	21,162	53,438
408	Ministry of Works, Housing and Infrastructure		86,000	189,411	(103,411)
409	Ministry of Trade and Industry		18,000	-	18,000
414	Ministry of Water Resources		97,000	1,091	95,909
417	Nuclear Safety and Radiation Protection Authority		-	-	-
602	External Debt Service Payment		-	-	-
701	Transfers to Local Councils		37,260	587	36,674
<b>Grand Total</b>			<b>1,204,000</b>	<b>282,261</b>	<b>921,738</b>



.....  
**Richard S. Williams**  
Accountant General  
Government of Sierra Leone