



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, 2024

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 2024 and actuals for quarter I of the year 2024 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.

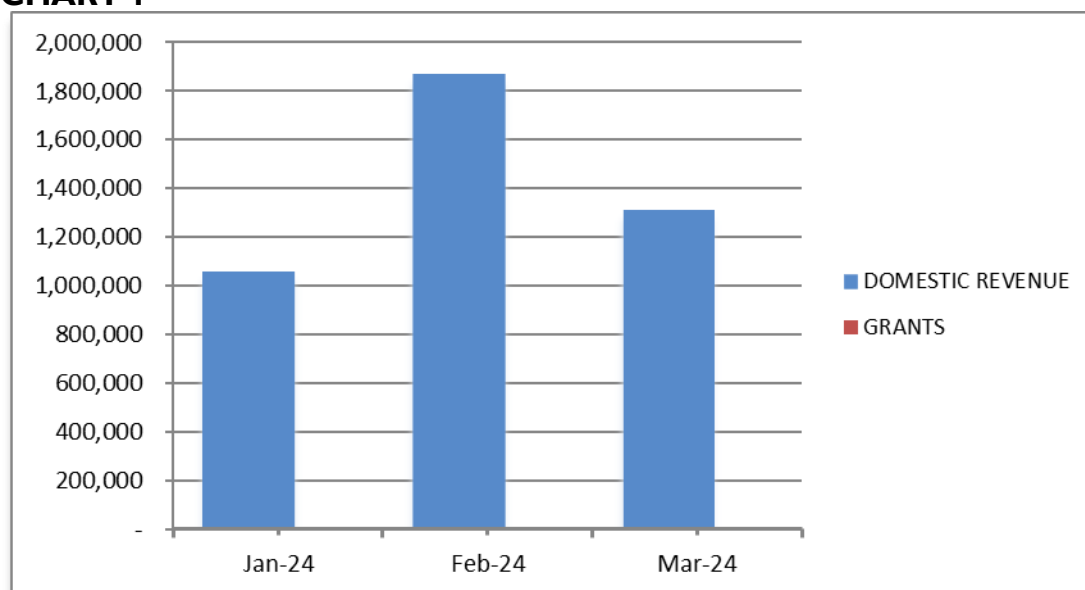
On a daily basis, Ministries, Departments and Agencies carry out budget execution processes in compliance with sections 55 – 65 of the Public Financial Management Act 2016.

The summary management report presented below provides an overview of the financial activities of the central government for the period ending 31st March 2024, against annual budget.

3. Total Revenue

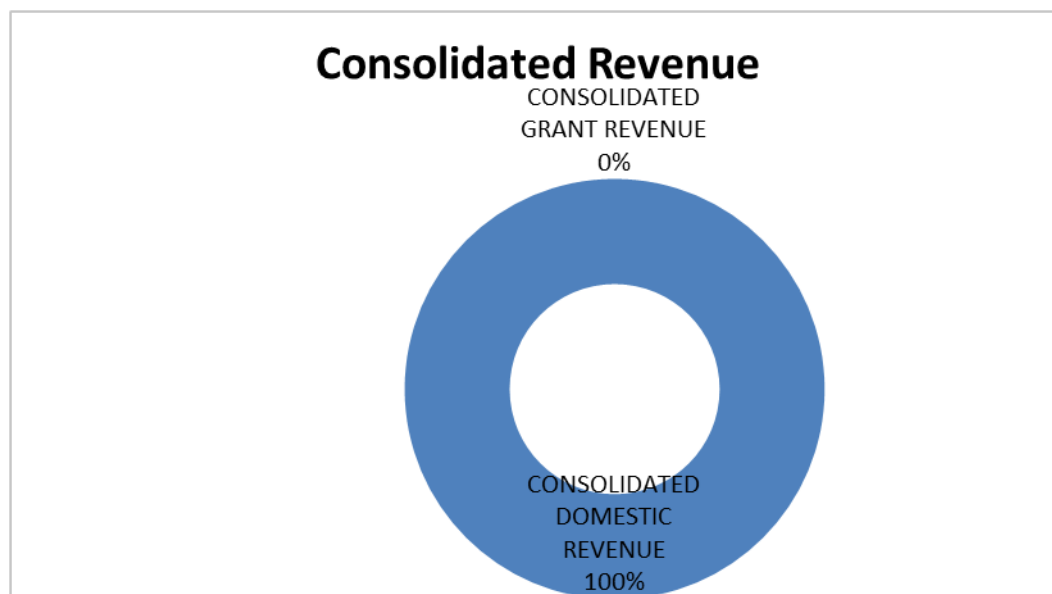
Total consolidated revenue collected in quarter I, 2024 was SLE 4,245,133 thousand, this represent 100% of domestic revenue. No grant was received for quarter I, 2024 (see paragraph 7 – Statement of Fiscal Operations). The chart below illustrates quarterly revenue pattern for the quarter ending 31st March 2024.

CHART I



Further, the chart below summarises the quarterly consolidated revenue between domestic and external for quarter I of 2024.

CHART 2



4. Domestic Revenue

The consolidated domestic revenues for quarter I of 2024, consist of Tax Income, Profits & Capital Gains which contributed SLE1,426,596 thousand or 34% of the total domestic revenue, Customs and Excise Income was SLE302,597 thousand or 7%, Goods and Services Tax (GST) amounted to SLE650,124 thousand or 15%.

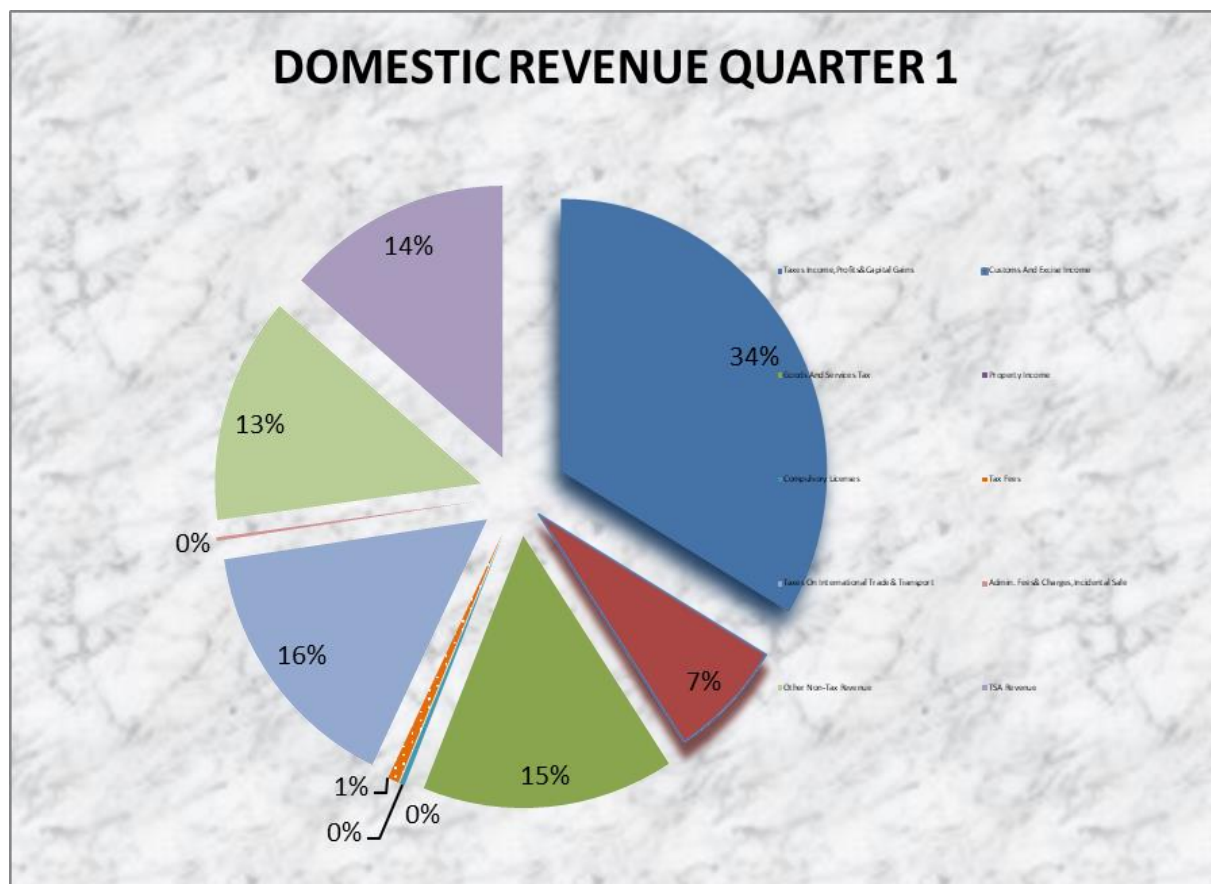
Furthermore, Taxes on International Trade and Transport amounting to SLE659,000 thousand which is 16%, TSA revenue which is SLE580,312 thousand or 14% and other taxes and non-tax revenue amounting to SLE574,844 thousand or 14% of domestic revenue.

The table below analyse the figures in detail.

	Budget Jan 24 - Dec 24	YTD	Jan-24	Feb-24	Mar-24	CRF'Quarter Ending Mar 24	Project and Subvented Agencies	Quarterly Total	QTR 1
	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000		%
Domestic Revenue Collection									
Taxes Income,Profits&Capital Gains	5,358,885	1,426,596	346,365	532,249	547,982	1,426,596	-	1,426,596	34%
Customs And Excise Income	1,329,972	302,597	61,852	163,358	77,387	302,597	-	302,597	7%
Goods And Services Tax	3,451,030	650,124	129,707	371,322	149,095	650,124	-	650,124	15%
Property Income	856,570	-	-	-	-	-	-	-	0%
Compulsory Licenses	129,343	13,306	2,568	4,792	5,946	13,306	-	13,306	0%
Tax Fees	223,559	29,411	17,982	9,128	2,301	29,411	-	29,411	1%
Taxes On International Trade& Transport	1,818,781	659,000	147,467	378,324	133,209	659,000	-	659,000	16%
Admin. Fees& Charges,Incidental Sale	154,402	8,942	1,219	4,967	2,757	8,942	-	8,942	0%
Other Non-Tax Revenue	1,961,265	570,729	93,257	190,001	287,471	570,729	4,115	574,844	14%
TSA Revenue	1,338,309	580,312	258,184	215,082	107,046	580,312	-	580,312	14%
Total	16,622,117	4,241,018	1,058,602	1,869,222	1,313,194	4,241,018	4,115	4,245,133	1.00

The chart below illustrates the composition of consolidated domestic revenues for quarter 1, 2024.

CHART 3



5. Expenditure

During the quarter ending 31st March 2024, total amount expended was SLE5,331,653 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 2024	CRF 'Quarter 1	Project and Subvented Agencies	Total (Quarter 1)
	SLE000	SLE000	SLE000	SLE000
OPERATING EXPENSES				
Wages, Salaries and Allowances	5,982,251	1,370,145	123	1,370,268
Social Security and Benefit	526,449	150,847	-	150,847
Non-Salary, Non-Interest Recurrent Expenditure	3,072,200	1,203,044	6,968	1,210,012
Current Transfers	2,771,394	1,425,872	-	1,425,872
Capital Expenditure & Capital Transfers	7,052,378	723,674	10	723,684
Total Operating Expenses	19,404,672	4,873,582	7,101	4,880,684
Loan Amortization	905,842	450,969	-	450,969
Total Expenditure Payments	20,310,514	5,324,551	7,101	5,331,653

The total operating expenses amounted to SLE4,880,684 thousand, of which a total amount of SLE1,370,268 thousand was spent on wages and salaries whilst SLE150,847 thousand was spent on social security and employees' benefits.

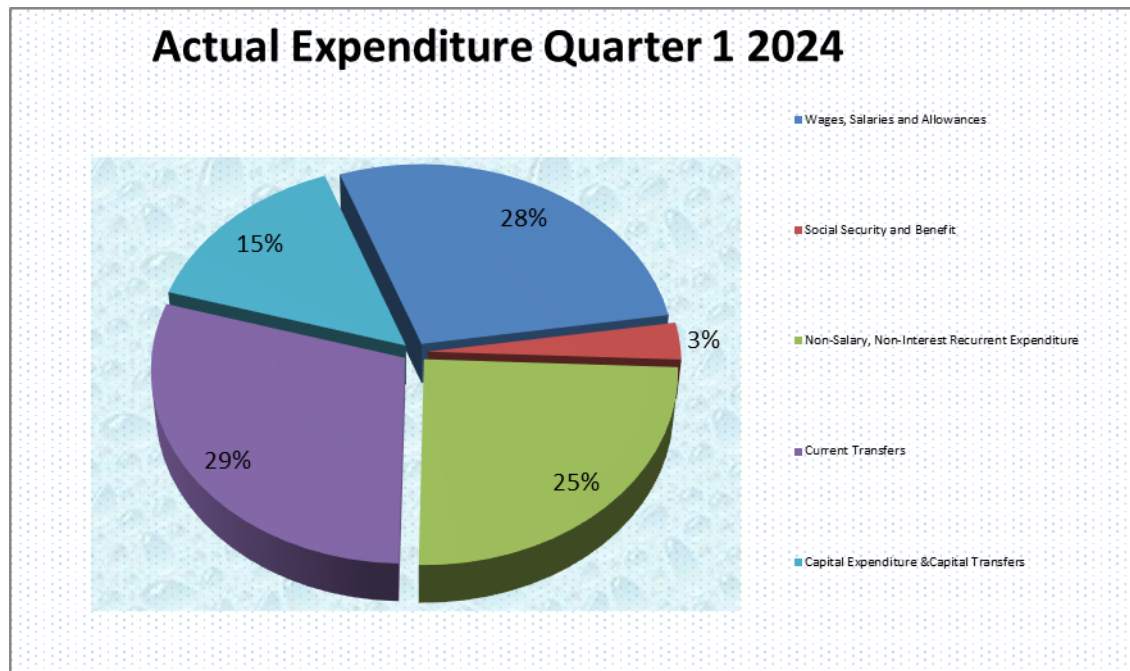
Table 3- MONTHLY EXPENDITURE ANALYSIS - Quarter 1, 2024

OPERATING EXPENSES	Jan 24 - Dec 24	YTD	Jan-24	Feb-24	Mar-24	CRF'Quarter Ending Mar 24	Project and Subvented Agencies	Quarterly Total	QTR 1
	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000		
Wages, Salaries and Allowances	5,982,251	1,370,145	410,298	531,481	428,367	1,370,145	123	1,370,268	28%
Social Security and Benefit	526,449	150,847	53,978	45,799	51,070	150,847	-	150,847	3%
Non-Salary, Non-Interest Recurrent Expenditure	3,072,200	1,203,044	456,183	408,203	338,658	1,203,044	6,968	1,210,012	25%
Current Transfers	2,771,394	1,425,872	346,290	579,838	499,744	1,425,872	-	1,425,872	29%
Capital Expenditure &Capital Transfers	7,052,378	723,674	195,290	126,772	401,613	723,674	10	723,684	15%
Total Operating Expenses	19,404,672	4,873,582	1,462,038	1,692,093	1,719,452	4,873,582	7,101	4,880,684	100%

The sum of SLE1,210,012 thousand was spent on Non-Salary, Non-Interest Recurrent Expenditure, SLE1,425,872 thousand on Current Transfers and SLE723,684 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 SLE994,496 thousand, and foreign interest amounted to SLE91,901 thousand (see paragraph 7 – Statement of Fiscal Operations). The chart below illustrates the composition of expenditure payments for quarter I, 2024.

CHART 4



6. Project Receipts

Projects domestically generated revenue amounted to SLE4,115 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 March 2024 is hereby published.								
STATEMENT OF FISCAL OPERATIONS								
For The Quarter Ending 31st March 2024								
Description	Revised Budget for the year		Actuals for 2024					
	Jan 24 - Dec 24	YTD	Jan-24	Feb-24	Mar-24	CRF 'Quarter Ending Mar 24	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	5,358,885	1,426,596	346,365	532,249	547,982	1,426,596	-	1,426,596
Customs And Excise Income	1,329,972	302,597	61,852	163,358	77,387	302,597	-	302,597
Goods And Services Tax	3,451,030	650,124	129,707	371,322	149,095	650,124	-	650,124
Property Income	856,570	-	-	-	-	-	-	-
Compulsory Licenses	129,343	13,306	2,568	4,792	5,946	13,306	-	13,306
Tax Fees	223,559	29,411	17,982	9,128	2,301	29,411	-	29,411
Taxes On International Trade & Transport	1,818,781	659,000	147,467	378,324	133,209	659,000	-	659,000
Admin. Fees & Charges, Incidental Sale	154,402	8,942	1,219	4,967	2,757	8,942	-	8,942
Other Non-Tax Revenue	1,961,265	570,729	93,257	190,001	287,471	570,729	4,115	574,844
TSA Revenue	1,338,309	580,312	258,184	215,082	107,046	580,312	-	580,312
Total Domestic Revenue	16,622,117	4,241,018	1,058,602	1,869,222	1,313,194	4,241,018	4,115	4,245,133
Grants Receipts (Direct Grant Budgetary Support)								
Bilateral Grants and Transfers	2,725,175	-	-	-	-	-	-	-
Grants From International Organisations	3,172,414	-	-	-	-	-	-	-
Other Projects	-	-	-	-	-	-	-	-
Total Grant Receipts	5,897,589	-	-	-	-	-	-	-
Total Receipts	22,519,706	4,241,018	1,058,602	1,869,222	1,313,194	4,241,018	4,115	4,245,133

STATEMENT OF FISCAL OPERATIONS

For The Quarter Ending 31st March 2024

Description	Revised Budget for the year	Actuals for 2023						
	Jan 24 - Dec 24	YTD	Jan-24	Feb-24	Mar-24	CRF 'Quarter Ending Mar 24	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 Allow ances	5,982,251	1,370,145	410,298	531,481	428,367	1,370,145	123	1,370,268
Social Security and Benefit	526,449	150,847	53,978	45,799	51,070	150,847	-	150,847
Non-Salary, Non-Interest Recurrent Expenditure	3,072,200	1,203,044	456,183	408,203	338,658	1,203,044	6,968	1,210,012
Current Transfers	2,771,394	1,425,872	346,290	579,838	499,744	1,425,872	-	1,425,872
of w hich: Transfers to Tertiary Educational Institutions	119,961	69,472	-	-	69,472	69,472	-	69,472
<i>Transfer to Local Council</i>	199,838	-	-	-	-	-	-	-
<i>Transfer to Road Fund</i>	129,343	-	-	-	-	-	-	-
<i>TSA Expenditure</i>	929,651	264,435	40,276	155,400	68,759	264,435	-	264,435
<i>National Revenue Authority</i>	338,385	80,540	35,430	28,280	16,830	80,540	-	80,540
<i>Domestic Interest</i>	3,800,000	994,496	270,584	394,448	329,464	994,496	-	994,496
Capital Expenditure &Capital Transfers	7,052,378	723,674	195,290	126,772	401,613	723,674	10	723,684
<i>Of which: Foreign Interest</i>	319,667	91,901	65,030	7,223	19,649	91,901	-	91,901
TOTAL OPERATING EXPENSES	19,404,672	4,873,582	1,462,038	1,692,093	1,719,452	4,873,582	7,101	4,880,684
Net Cash flow from Operating Activities	3,115,034	(632,565)	(403,436)	177,129	(406,258)	(632,565)	(2,986)	(635,551)

STATEMENT OF FISCAL OPERATIONS

For The Quarter Ending 31st March 2024

Description	Revised Budget for the year	Actuals for 2023						
	Jan 24 - Dec 24	YTD	Jan-24	Feb-24	Mar-24	CRF 'Quarter Ending Mar 24	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	277,595	226,384	25,500	14,288	186,596	226,384	-	226,384
Short Term Domestic Debt	3,487,668	1,169,220	470,416	360,565	338,239	1,169,220	-	1,169,220
<i>Of which: Ways & Means</i>	134,227	281,969	185,858	(11,750)	107,861	281,969	-	281,969
<i>Bridging loan</i>		-	-	-	-	-	-	-
<i>Treasury Bills</i>	661,000	887,251	284,559	372,315	230,377	887,251	-	887,251
Loan Amortization	(905,842)	(450,969)	(370,553)	(28,835)	(51,581)	(450,969)	-	(450,969)
Cheques payable and Others	-	61,127	40,045	(2,586)	23,668	61,127	-	61,127
Total Financing	2,859,420	1,005,762	165,408	343,433	496,922	1,005,762	-	1,005,762
Increase/ (Decrease) in Bank Balances during the period	5,974,454	373,198	(238,028)	520,562	90,664	373,198	(2,986)	370,211

COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR WAGES, SALARIES AND EMPLOYEES
for the quarter ending 31st March 2024

Amounts in thousand of new Leones

MDA Code	Description	Budget Estimates	Actual Quarter 1	Surplus/ (Shortfall)
		FY 2024	2024	2024
101	Charged Emoluments	196,153	99,502	96,651
105	Ministry of Political and Public Affairs	3,706	1,063	2,643
106	Office of the Chief Minister	24,033	7,008	17,025
107	Ministry of Local Government & Rural Development	52,521	13,406	39,115
108	Sierra Leone Small Arms Commission	5,585	1,469	4,116
109	Independent Commission for Peace and National Cohesion	11,888	3,208	8,680
110	Office of the President	209,660	49,895	159,765
112	Office of the Vice President	29,775	11,942	17,833
116	Parliamentary Service Commission	66,046	17,251	48,795
117	Cabinet Secretariat	11,235	2,520	8,715
118	The Judiciary	97,188	32,445	64,743
121	Audit Service Sierra Leone	66,579	13,860	52,719
122	Human Resource Management Office	23,998	5,883	18,115
123	Public Service Commission	8,335	2,234	6,101
124	Law Officers' Department	42,788	11,310	31,478
125	Local Courts	4,713	1,081	3,632
126	Independent Police Complaints Board	2,477	900	1,577
127	Ministry of Planning and Economic Development	31,277	7,325	23,952
128	Ministry of Foreign Affairs & International Co-operation	789,315	164,302	625,013
129	Ministry of Finance	209,390	43,359	166,031
131	Revenue Appellate Board	2,430	1,215	1,215
132	Accountant General's Department	50,222	10,206	40,016
133	Ministry of Information and Communication	41,936	3,459	38,477
134	National Electoral Commission	41,843	7,082	34,761
135	Ministry of Communication, Technology and Innovation	14,173	6,464	7,709
137	National Commission for Democracy	6,037	1,291	4,746
138	Statistics - Sierra Leone	27,247	5,253	21,994
139	National Commission for Privatisation	8,507	2,103	6,404
140	Mass Media Services	14,668	3,125	11,543
141	Government Printing Department	1,888	644	1,244
142	National Public Procurement Authority	14,403	3,371	11,032
144	National Commission for Human Rights	45,329	14,085	31,244
145	Rights to Access Information Commission	4,598	1,261	3,337
146	Ministry of Western Region	3,919	294	3,625
201	Ministry of Defence	322,855	74,518	248,337
203	National Civil Registration Authority	55,979	13,120	42,859
205	Ministry of Internal Affairs	5,898	1,354	4,544
206	Sierra Leone Police	490,900	126,883	364,017
207	Sierra Leone Correctional Services	76,548	15,120	61,428
208	National Fire Authority	18,228	4,276	13,952
209	Central Intelligence and Security Unit	23,426	6,021	17,405
210	Office of National Security	39,538	8,579	30,959
211	Immigration Department	9,836	2,507	7,329
212	National Drugs Law Enforcement Agency	1,972	249	1,723
213	National Disaster Management Agency	26,027	3,506	22,521
214	National Cybersecurity Coordination Center	5,979	1,127	4,852
300	Ministry of Technical and Higher Education	503,618	68,481	435,137
301	Ministry of Basic and Senior Secondary Education	1,121,909	277,389	844,520
302	Ministry of Sports	9,151	2,278	6,873

303	Ministry of Tourism and Cultural Affairs	1,914	300	1,614
304	Ministry of Health and Sanitation	776,911	186,300	590,611
305	Ministry of Social Welfare	25,887	7,853	18,034
306	Ministry of Lands, Housing and Country Planning	10,256	2,846	7,410
307	National Medical Supplies Agency	7,786	1,609	6,177
308	National Commission for Social Action	18,016	6,006	12,010
310	Ministry of Youth Affairs	8,009	1,988	6,021
311	Health Service Commission	6,587	2,185	4,402
312	Teaching Service Commission	14,710	3,547	11,163
313	National Youth Service	9,925	1,417	8,508
314	National HIV and AIDS Commission	3,600	877	2,723
315	Teaching Hospital Complex Administration	2,678	-	2,678
317	Sierra Leone Council for Post Graduate College of Health Specialist	1,000	258	742
318	Ministry of Environment	3,679	1,458	2,221
319	Ministry of Gender and Children's Affairs	8,864	1,490	7,374
320	National Sports Authority	4,061	1,324	2,737
321	Student Loan Scheme Secretariat	5,681	957	4,724
322	National Land Commission of Sierra Leone	22,943	1,248	21,695
341	Pensions, Gratuities and Other Retirement Benefits	328,414	53,669	274,745
345	Pharmacy Board Services	5,378	454	4,924
401	Ministry of Agriculture, Forestry and Food Security	24,530	9,874	14,656
402	Ministry of Fisheries and Marine Resources	6,842	1,943	4,899
403	Ministry of Mines and Mineral Resources	41,384	11,031	30,353
404	Ministry of Transport and Aviation	10,367	1,245	9,122
405	Ministry of Tourism and Cultural Affairs (Tourism Division)	13,340	3,067	10,273
406	Ministry of Energy	9,484	2,094	7,390
407	Ministry of Labour and Social Security	9,666	2,025	7,641
408	Ministry of Works and Public Assets	6,349	1,933	4,416
409	Ministry of Trade and Industry	34,225	9,514	24,711
410	National Protected Area Authority	22,964	5,971	16,993
411	Road Maintenance Fund	35,604	7,363	28,241
413	Sierra Leone Electricity and Water Regulatory Commission	5,966	790	5,176
414	Ministry of Water Resources	22,896	6,391	16,505
417	Nuclear Safety and Radiation Protection Authority	7,038	995	6,043
418	Sierra Leone Agricultural Research Institute	17,047	3,472	13,575
419	Local Content Agency	5,053	994	4,059
421	Small and Medium Enterprises Development Agency	9,000	2,693	6,307
422	Sierra Leone Meteorological Agency	7,073	1,416	5,657
426	Sierra Leone Seed Certification Agency	9,181	1,269	7,912
427	National Fertilizer Regulatory Agency	5,265	1,153	4,112
428	National Investment Board	24,860	5,937	18,923
612	Unallocated Head of Expenditure	2,000	340	1,660
701	Transfers to Local Councils	36,541	8,473	28,068
Grand Total		6,508,700	1,520,992	4,987,708

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

for the quarter ending 31st March 2024

Amounts in thousand of new Leones

MDA Co	Description	Budget	Actual	Surplus/
		Estimates	Quarter 1	(Shortfall)
		FY 2024	2024	2024
105	Ministry of Political and Public Affairs	7,348	1,256	6,092
106	Office of the Chief Minister	27,500	9,086	18,414
107	Ministry of Local Government & Rural Development	28,308	4,663	23,645
108	Sierra Leone Small Arms Commission	4,063	984	3,079
109	Independent Commission for Peace and National Cohesion	5,961	-	5,961
110	Office of the President	180,518	116,567	63,951
112	Office of the Vice President	48,038	25,586	22,452
116	Parliamentary Service Commission	60,000	28,011	31,989
117	Cabinet Secretariat	6,400	1,315	5,085
118	The Judiciary	30,000	6,095	23,905
121	Audit Service Sierra Leone	16,145	4,281	11,864
122	Human Resource Management Office	5,092	212	4,881
123	Public Service Commission	4,211	1,011	3,200
124	Law Officers' Department	38,333	5,413	32,920
125	Local Courts	979	1,674	(695)
126	Independent Police Complaints Board	1,584	-	1,584
127	Ministry of Planning and Economic Development	15,777	2,356	13,421
128	Ministry of Foreign Affairs & International Co-operation	207,025	22,393	184,632
129	Ministry of Finance	330,696	91,117	239,579
130	National Revenue Authority	338,385	80,540	257,845
131	Revenue Appellate Board	1,132	106	1,025
132	Accountant General's Department	39,849	4,307	35,542
133	Ministry of Information and Communication	11,008	2,040	8,968
134	National Electoral Commission	159,216	48,203	111,013
135	Ministry of Communication, Technology and Innovation	8,961	703	9,664
137	National Commission for Democracy	3,848	-	3,848
138	Statistics - Sierra Leone	7,921	773	8,695
139	National Commission for Privatisation	2,603	1,405	1,198
140	Mass Media Services	4,927	-	4,927
141	Government Printing Department	4,074	890	3,184
142	National Public Procurement Authority	8,063	4,144	3,919
143	Justice and Legal Service Commission	1,066	-	1,066
144	National Commission for Human Rights	4,995	-	4,995
145	Rights to Access Information Commission	4,029	38	3,991
146	Ministry of Western Region	2,963	-	2,963
201	Ministry of Defence	441,035	119,103	321,933
203	National Civil Registration Authority	7,085	13,604	(6,520)
205	Ministry of Internal Affairs	5,140	434	4,706
206	Sierra Leone Police	307,806	254,494	53,313
207	Sierra Leone Correctional Services	156,984	46,515	110,468
208	National Fire Authority	12,808	4,193	8,615
209	Central Intelligence and Security Unit	15,811	2,000	13,811
210	Office of National Security	17,475	12,660	4,814
211	Immigration Department	8,940	2,616	6,324
212	National Drugs Law Enforcement Agency	2,075	286	1,790

213	National Disaster Management Agency	16,975	-	16,975
214	National Cybersecurity Coordination Center	3,632	-	3,632
300	Ministry of Technical and Higher Education	188,988	72,815	116,173
301	Ministry of Basic and Senior Secondary Education	44,494	120,985	(76,490)
302	Ministry of Sports	5,527	443	5,084
303	Ministry of Tourism and Cultural Affairs	11,196	3,493	7,703
304	Ministry of Health and Sanitation	133,159	44,964	88,195
305	Ministry of Social Welfare	23,040	1,820	21,220
306	Ministry of Lands, Housing and Country Planning	7,300	1,583	5,717
307	National Medical Supplies Agency	83,104	-	83,104
308	National Commission for Social Action	8,641	1,715	6,925
309	Sierra Leone Dental and Medical Board	792	-	792
310	Ministry of Youth Affairs	7,016	188	6,828
311	Health Service Commission	6,527	264	6,262
312	Teaching Service Commission	6,461	6,473	(13)
313	National Youth Service	3,395	425	2,970
314	National HIV and AIDS Commission	2,829	-	2,829
315	Teaching Hospital Complex Administration	2,603	585	2,017
316	Civil Service Training College	1,905	26	1,879
317	Sierra Leone Council for Post Graduate College of Health Specialist	3,282	-	3,282
318	Ministry of Environment	9,696	1,246	8,451
319	Ministry of Gender and Children's Affairs	6,861	3,247	3,614
320	National Sports Authority	99,070	39,007	60,064
321	Student Loan Scheme Secretariat	10,027	-	10,027
322	National Land Commission of Sierra Leone	4,527	2,000	6,527
323	National Public Health Commission	10,000	-	10,000
341	Pensions, Gratuities and Other Retirement Benefits	0	-	-
345	Pharmacy Board Services	7,158	479	7,637
401	Ministry of Agriculture, Forestry and Food Security	80,720	11,503	69,217
402	Ministry of Fisheries and Marine Resources	23,756	1,084	22,673
403	Ministry of Mines and Mineral Resources	9,188	10,834	(1,646)
404	Ministry of Transport and Aviation	86,582	37	86,544
405	Ministry of Tourism and Cultural Affairs (Tourism Division)	11,430	3,342	8,087
406	Ministry of Energy	900,866	93,926	806,940
407	Ministry of Labour and Social Security	17,026	2,899	14,127
408	Ministry of Works and Public Assets	47,914	13,360	34,553
409	Ministry of Trade and Industry	20,141	2,052	18,089
410	National Protected Area Authority	5,500	1,255	4,245
411	Road Maintenance Fund	129,343	39,622	89,721
412	National Telecommunications Commission	365,107	28,981	336,127
413	Sierra Leone Electricity and Water Regulatory Commission	1,358	1,846	(488)
414	Ministry of Water Resources	19,464	1,977	17,487
415	Sierra Leone Maritime Administration	62,961	25,073	37,888
416	Civil Aviation Authority	76,316	38,151	38,164
417	Nuclear Safety and Radiation Protection Authority	7,092	-	7,092
418	Sierra Leone Agricultural Research Institute	10,032	-	10,032
419	Local Content Agency	3,621	659	2,962
420	Sierra Leone Environmental Protection Agency	61,988	25,105	36,882
421	Small and Medium Enterprises Development Agency	4,150	869	3,281
422	Sierra Leone Meteorological Agency	5,963	1,223	4,740
423	Sierra Leone Petroleum Regulation Agency	39,638	21,941	17,698
424	Sierra Leone Petroleum Directorate	34,041	17,599	16,442
425	Sierra Leone Road Safety Authority	76,680	18,657	58,022
426	Sierra Leone Seed Certification Agency	3,480	-	3,480
427	National Fertilizer Regulatory Agency	3,367	39	3,328

428	National Investment Board		18,730	950	17,780
430	Cargo Tracking Fees Transfers to Sierra Leone Ports Authority		212,921	40,441	172,479
509	Change in Domestic Suppliers Arrears		170,000	4,535	165,465
601	Public Debt Charges - Domestic		3,800,000	1,448	3,798,552
602	Public Debt Charges - External		2,342,365	-	2,342,365
610	Contingency Expenditure		15,000	-	15,000
611	Special Warrants of the President		10,000	-	10,000
612	Unallocated Head of Expenditure		10,000	3,000	7,000
614	National Coronavirus Emergency Response Centre(NaCOVERC)		0	14	(14)
701	Transfers to Local Councils		199,838	7,075	192,763
Grand Total			12,190,959	1,634,420	10,556,539

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

for the quarter ending 31st March 2024

Amounts in thousands of new Leones

MDA Code	Description		Budget Estimates	Actual Quarter	Surplus/ (Shortfall)
			FY 2024	2024	2024
106	Office of the Chief Minister		1,000	-	1,000
107	Ministry of Local Government & Community Affairs		8,000	-	8,000
110	Office of the President		30,000	-	30,000
121	Audit Service Sierra Leone		35,000	-	35,000
123	Public Service Commission		9,500	-	9,500
124	Law Officers' Department		3,000	-	3,000
127	Ministry of Planning and Economic Development		20,450	593	19,857
128	Ministry of Foreign Affairs & International Co-operation		15,000	-	15,000
129	Ministry of Finance		26,000	11,110	14,890
133	Ministry of Information and Communication		3,500	1,500	2,000
134	National Electoral Commission		3,000	-	3,000
135	Ministry of Communication, Technology and Innovation		6,000	-	6,000
141	Government Printing Department		15,000	-	15,000
201	Ministry of Defence		54,000	815	53,185
203	National Civil Registration Authority		14,500	1,749	12,751
206	Sierra Leone Police		15,000	8,559	6,441
207	Sierra Leone Correctional Services		15,000	23,775	(8,775)
209	Central Intelligence and Security Unit		10,000	-	10,000
300	Ministry of Technical and Higher Education		43,500	17,832	25,668
301	Ministry of Basic and Senior Secondary Education		570,632	3,243	567,389
303	Ministry of Tourism and Cultural Affairs		8,500	-	8,500
304	Ministry of Health and Sanitation		101,000	15,170	85,830
305	Ministry of Social Welfare		2,500	-	2,500
306	Ministry of Lands, Housing and Country Planning		2,500	-	2,500
308	National Commission for Social Action		32,800	14,881	
310	Ministry of Youth Affairs		10,300	1,500	8,800
313	National Youth Service		3,000	1,500	1,500
318	Ministry of Environment		15,300	-	15,300
319	Ministry of Gender and Children's Affairs		800	-	800

401	Ministry of Agriculture, Forestry and Food Security	806,127	-	806,127
402	Ministry of Fisheries and Marine Resources	29,900	1,556	28,344
403	Ministry of Mines and Mineral Resources	500	-	500
404	Ministry of Transport and Aviation	33,000	-	33,000
405	Ministry of Tourism and Cultural Affairs (Tourism Division)	7,300	-	7,300
406	Ministry of Energy	128,800	10,322	118,478
408	Ministry of Works and Public Assets	459,200	458,528	672
414	Ministry of Water Resources	145,500	59,139	86,361
421	Small and Medium Enterprises Development Agency	10,000	-	10,000
701	Transfers to Local Councils	68,000	-	68,000
Grand Total		2,763,109	631,773	2,131,337



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Richard S. Williams
 Accountant General
 Government of Sierra Leone