



January - March

Quarterly Fiscal Report of the
central Government

2021

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))

**Accountant
General's
Department,
Ministry of
Finance**

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. The accompanying Statement of Receipts and Payments includes budget for the period January to December 2021 and actuals for the period January to March 2021. The report is broadly prepared in the form of a statement which categorizes revenue and expenses and then followed by analysis of revenue by the various streams and expenditure by ministries, department, projects and agencies. This gives an insight of expenditure pattern across the central government. The report is designed to provide the required information needs of various stakeholders.

On an annual basis, budget execution process is carried out by Ministries, Department and Agencies in compliance with section 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 quarter ending March 2021, against annual budget

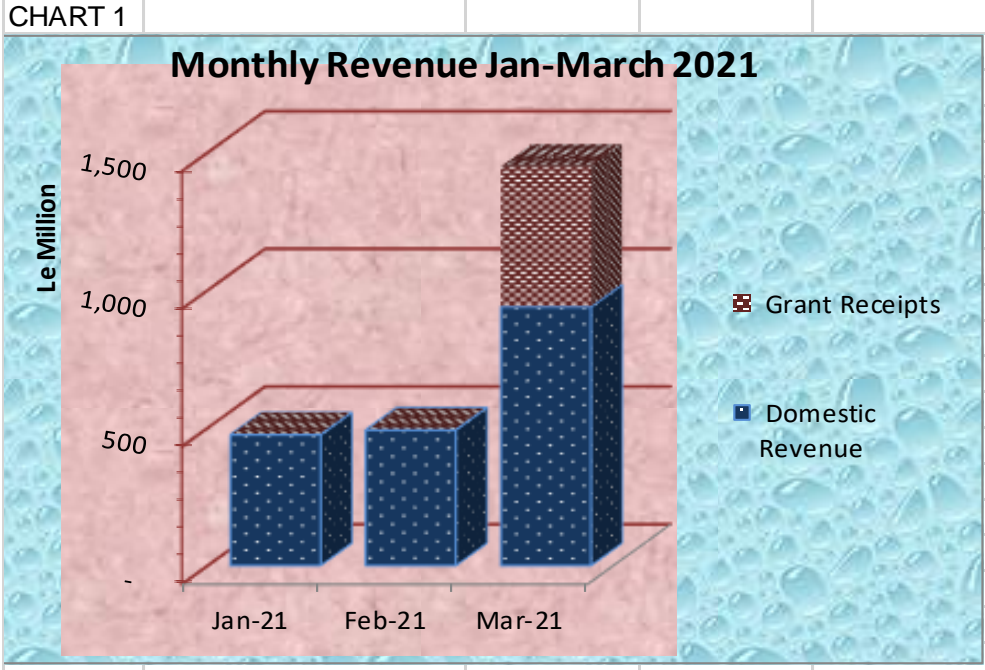
TABLE 1 - GOSL SUMMARY CASH ANALYSIS - QUARTER 1 2021				
	FY 2021 REVISED	QTR 1 2021	Variance	
	Budget	Actual	Budget	
	Le' m	Le' m	Le' m	%
CASH RECEIPTS				
Domestic Revenue	6,416,195	1,910,941	(4,505,254)	-70%
Direct Budgetary Support Grants	1,721,837	513,550	(1,208,287)	-70%
Total Cash Receipts	8,138,032	2,424,491	(5,713,541)	-70%
CASH PAYMENTS				
Wages, Salaries and Employee Benefits	3,510,274	921,854	2,588,420	74%
Non-Salary, Non-Interest Recurrent Expenditure	1,906,156	770,789	1,135,367	60%
Transfers to Tertiary Educational Institutions	100,000	650	99,350	99%
Transfers to Road Fund	124,947	47,706	77,241	62%
Transfers to Agencies and Projects	330,753	133,736	197,017	60%
Capital/Development Expenditure	1,181,369	482,200	699,169	59%
Loan Interest	1,225,038	408,774	816,264	0%
Arrears	149,374	266,818	-117,444	
Loan Amortization	1,850,121	127,108	1,723,013	
Total Cash Payments	8,278,537	3,159,634	5,436,238	66%
Cash Surplus/(Deficit) incl. Grants	(140,505)	(735,143)	(277,303)	197%
Net movement in treasury bills and treasury bearer bonds		582,359		
Overall Cash Surplus/(Deficit)		-152,784		

Note:The Budget Figures Represent the Annual Budget for FY 2021 and **NOT** Disaggregated into Quarterly Budget

Revenue & Expenditure – General Operations

3. Total Revenue

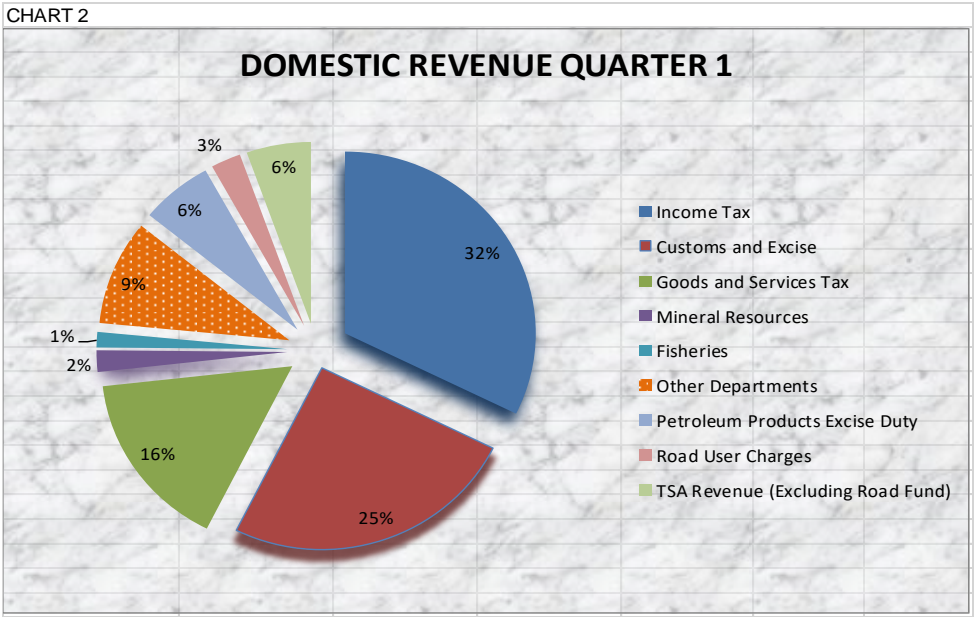
Total revenue collected in quarter I, 2021 was Le2,424,491 million, of which the total amount



of domestic revenue amounted to Le 1,910,941 million, Direct budgetary support Le 513,550 million. The amount for direct budgetary support is inclusive of the grant received by projects and Sub-vented agencies which amounted to Le947 million. The chart on the adjacent illustrates

the split between domestic revenue and direct budgetary support for the quarter ending March 2021.

4. Domestic Revenue



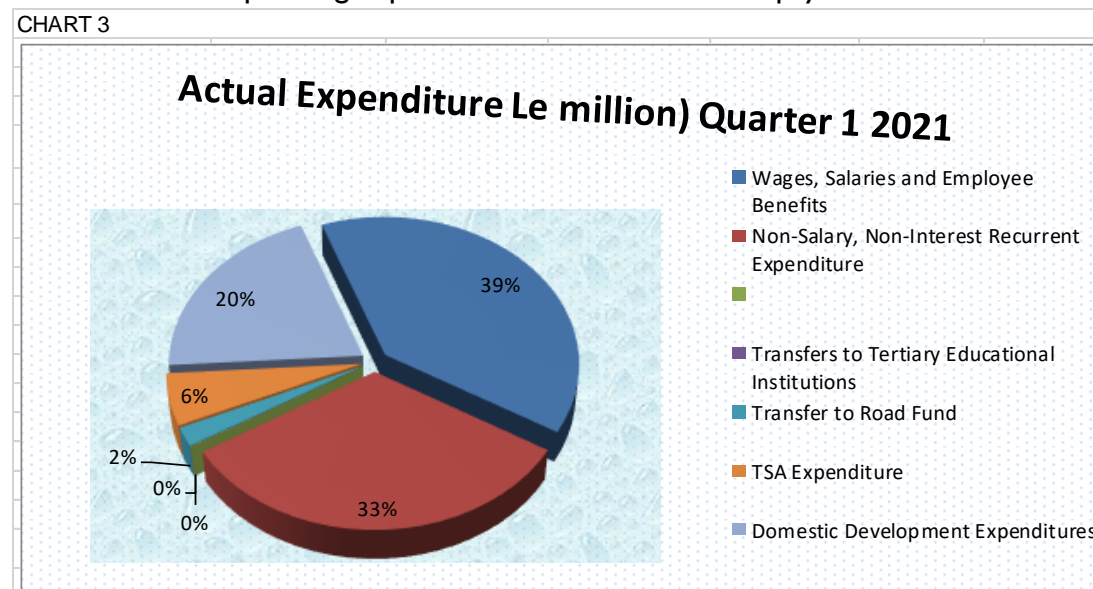
The domestic revenues for quarter I, 2021, consists of Income tax revenue which contributed Le 616,964 million or 32% of the total domestic revenue, Customs and Excise (C&E) Receipts was Le479,977 million or 25%, Goods and Services Tax (GST)

amounted to Le302,573 million or 16%, Mineral Revenues Le 36,593 million or 2% of total domestic revenue. Furthermore, Fisheries amounted to Le26,151 making 1% and other departmental receipt (Including projects and sub-vented agencies) Le178,318 million or 9%. In addition, Road Fund, Petroleum Product Excise Duty and TSA revenue represent 3%, 6% and 6% respectively. The chart above illustrates the composition of domestic revenues for quarter I, 2021

5. Expenditure Payments

Description	Budget FY 2021	Jan-21	Feb-21	Mar-21	CRF'Quarter Ending March 21	Project and Subvented Agencies	Total
	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m
OPERATING EXPENSES							
Wages, Salaries and Employee Benefits	3,510,274	278,305	284,552	344,646	907,503	14,350	921,854
Non-Salary, Non-Interest Recurrent Expenditure	1,906,156	107,928	236,407	383,969	728,304	42,485	770,789
Transfers to Tertiary Educational Institutions	100,000	-	531	119	650	-	650
Transfer to Road Fund	124,947	10,088	16,301	21,317	47,706	-	47,706
TSA Expenditure	311,246	33,047	33,265	67,424	133,736	-	133,736
Domestic Development Expenditures	1,181,369	70,644	77,032	327,474	475,149	7,050	482,200
Total Operating Expenses	7,233,992	500,012	648,089	1,144,949	2,293,049	63,885	2,356,934
Finance Costs	1,277,610	124,810	144,449	139,514	408,774	-	408,774
Arrears Payments	(149,374)	100,162	104,347	62,308	266,818	-	266,818
Loan Amortization	(1,850,121)	36,675	16,287	74,146	127,108	-	127,108
Total Expenditure Payments	6,512,107	761,660	913,172	1,420,917	3,095,749	63,885	3,159,634

During the quarter ending March 2021, total amount expended was Le 3,159,634 million. This consists of total operating expenses, finance costs, arrears payments and loan amortization.



The Total operating expenses amounted to Le 2,356,934 million, which

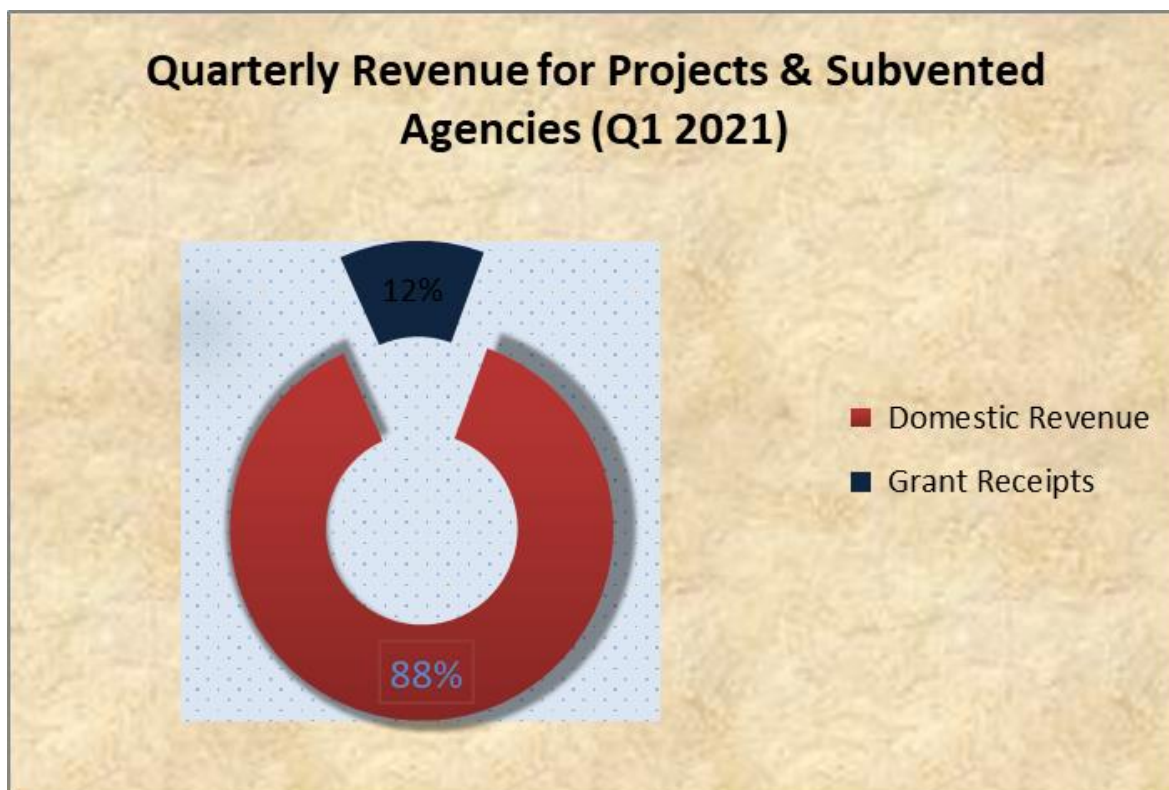
comprised of a total amount of Le 921,854 million spent on Wages, Salaries and Employees Benefits, excluding wages arrears of Le6,341 million. Le 770,789 million was spent on Non-Salary, Non-Interest Recurrent Expenditure which is inclusive of transfers made to local councils. Transfers to Agencies and Domestic Development Expenditure amounted to Le 133,736 million and Le 482,200 million respectively.

Finance cost comprises of domestic and foreign interest which amounted to Le408,774 million. The chart adjacent illustrates the composition of expenditure payments for quarter 1, 2021

6. Projects and Sub-vented Agencies Receipts

The project grant receipts for the period under review was Le 947 million. Agencies generated revenue amounted to Le 6,794 million. Thus, giving a total revenue from projects and sub-vented agencies amounting to Le 7,741 million. (See table 3 below)

Below is a chart highlighting the composition of it receipts.



7. Statement of Fiscal Operations

STATEMENT OF FISCAL OPERATIONS
For The Quarter Ending 31 March 2021

Description	Revised Budget for the year	Actuals for 2021					
		Jan 21 - Dec 21	Jan-21	Feb-21	Mar-21	CRF 'Quarter Ending March 21	Project and Subvented Agencies
	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m
Domestic Revenue Collection							
Income Tax	2,405,901	192,361	168,807	255,796	616,964	-	616,964
Customs and Excise	831,128	62,514	71,119	346,344	479,977	-	479,977
Goods and Services Tax	1,218,064	77,038	117,721	107,814	302,573	-	302,573

STATEMENT OF FISCAL OPERATIONS
For The Quarter Ending 31 March 2021

Description	Revised Budget for the year	Actuals for 2021					
	Jan 21 - Dec 21	Jan-21	Feb-21	Mar-21	CRF 'Quarter Ending March 21	Project and Subvented Agencies	Total
	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m
Mineral Resources	275,448	6,919	15,076	14,598	36,593	-	36,593
Fisheries	116,996	6,737	2,621	16,793	26,151	-	26,151
Other Departments	408,821	40,391	42,117	89,016	171,524	6,794	178,318
Petroleum Products	619,435	34,994	30,987	51,390	117,371	-	117,371
Excise Duty	124,947	14,718	15,513	18,314	48,544	-	48,544
Road User Charges	415,455	38,386	27,644	38,420	104,450	-	104,450
TSA Revenue							
(Excluding Road Fund)							
Total Domestic Revenue	6,416,195	474,059	491,604	938,484	1,904,147	6,794	1,910,941
Grants Receipts (Direct Grant Budgetary Support)							
HIPC Debt Relief Assistance	331,000	1,917	-	3,020	4,938	-	4,938
Global Fund Salary Support	-	-	-	-	-	-	-
Other Grants Received- External Donors	822,803	-	-	-	-	-	-
Other Projects	568,034	-	-	507,665	507,665	947	508,612
Total Grant Receipts	1,721,837	1,917	-	510,685	512,603	947	513,550
Total Receipts	8,138,032	475,976	491,604	1,449,170	2,416,750	7,741	2,424,491

STATEMENT OF FISCAL OPERATIONS
For The Quarter Ending March 2021

Description	Revised Budget for the year	Actuals for 2021					
	Jan 21 - Dec 21	Jan-21	Feb-21	Mar-21	CRF 'Quarter Ending March 21	Project and Subvented Agencies	Total
	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m
OPERATING EXPENSES							
Wages, Salaries and Employee Benefits	3,510,274	278,305	284,552	344,646	907,503	14,350	921,854
Non-Salary, Non-Interest Recurrent Expenditure	1,906,156	107,928	236,407	383,969	728,304	42,485	770,789
o/w: National Revenue Authority	188,737	11,600	14,180	21,680	47,460	-	47,460
Transfers to Local Councils	120,006	-	7,064	7,064	14,127	-	14,127
Transfers to Tertiary Educational Institutions	100,000	-	531	119	650	-	650
Transfer to Road Fund	124,947	10,088	16,301	21,317	47,706	-	47,706
TSA Expenditure	311,246	33,047	33,265	67,424	133,736	-	133,736
Domestic Development Expenditures	1,181,369	70,644	77,032	327,474	475,149	7,050	482,200
Total Operating Expenses	7,133,992	500,012	648,089	1,144,949	2,293,049	63,885	2,356,934

STATEMENT OF FISCAL OPERATIONS

For The Quarter Ending March 2021

Description	Revised Budget for the year	Actuals for 2021					
	Jan 21 - Dec 21	Jan-21	Feb-21	Mar-21	CRF 'Quarter Ending March 21	Project and Subvented Agencies	Total
	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m
Net Cashflows from Operating Activities	1,004,040	(24,036)	(156,485)	304,221	123,701	(56,144)	67,557
Finance Costs	1,277,610	(124,810)	(144,449)	(139,514)	(408,774)	-	(408,774)
Domestic Interest	1,139,197	(108,592)	(136,151)	(126,640)	(371,383)	-	(371,383)
Foreign Interest	138,413	(16,218)	(8,298)	(12,874)	(37,390)	-	(37,390)
Arrears Payments	(149,374)	(100,162)	(104,347)	(62,308)	(266,818)	-	(266,818)
Domestic Suppliers	(149,374)	(96,468)	(103,217)	(60,791)	(260,476)	-	(260,476)
Wages Arrears	-	(3,694)	(1,130)	(1,517)	(6,341)	-	(6,341)
Parastatal Arrears	-	-	-	-	-	-	-
Cheques payable	-	89,225	230,107	156,705	476,037	-	476,037
Others	-	(173,154)	(48,333)	8,396	(213,090)	-	(213,090)
Total Non-Operating Activities	1,128,236	(308,901)	(67,023)	(36,721)	(412,645)	-	(412,645)
Net Cashflows from Activities	2,132,276	(332,937)	(223,508)	267,500	(288,944)	(56,144)	(345,088)

STATEMENT OF FISCAL OPERATIONS

For The Quarter Ending March 2021

Description	Revised Budget for the year	Actuals for 2021					
	Jan 21 - Dec 21	Jan-21	Feb-21	Mar-21	CRF 'Quarter Ending March 21	Project and Subvented Agencies	Total
	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m
Financing Items							
Net movement in treasury bills and treasury bearer bonds	-	165,412	169,314	247,633	582,359	-	582,359
Ways & Means	54,626	(5,300)	(57,171)	396,929	334,458	-	334,458
Loan Amortization	(1,850,121)	(36,675)	(16,287)	(74,146)	(127,108)	-	(127,108)
Programme Loans	-	-	-	-	-	-	-
MDRI Relief	-	-	-	-	-	-	-
Non-MDRI Relief	-	-	-	-	-	-	-
Strategic Stock Fund	-	-	-	-	-	-	-
Disinvestments in Public Enterprise	-	-	-	-	-	-	-
Total Financing	(1,795,495)	123,437	95,856	570,416	789,709	-	789,709
Increase/ (Decrease) in Bank Balances during the period	336,781	(209,500)	(127,651)	837,916	500,765	(56,144)	444,621

Reconciliation of Statement of Fiscal Operations to Statements of Comparative of Budget and Actual

Description	Amount Le' m
Wages and salaries and Employee Benefit	
Figure in statement of fiscal report	907,503
wage arrears in statement of fiscal report	6,341
Total Wages and salaries and Employee Benefit	913,844
Total in comparative statement	913,844
Unreconciled Balance	-
Description	Amount Le' m
Non salary, Interest and Recurrent expenditure	
Non-Salary Non-Interest	728,304
Transfer to Tertiary Education	650
Transfer to Road Fund	47,706
TSA Expenditure	133,736
Finance cost	408,774
Arrears payment excluding wages arrears	260,476
Loan Amortisation	127,108
Total Non-Salary, Interest and Recurrent Expenditure	1,706,755
Total in comparative statement	1,706,755
Unreconciled Balance	-
Description	Amount Le' m
Domestic Capital Development	
Total Domestic Capital Development in fiscal report	475,149
Total in comparative statement	475,149
Unreconciled Balance	-

COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR WAGES, SALARIES AND EMPLOYEES' BENEFITS BY MDA

for the quarter ending 31st March 2021

Amounts in millions of Leones

MDA Code	Description	Budget Estimates	Actual Quarter 1	Surplus/ (Shortfall)
		FY 2021	2021	2021
101	Charged Emoluments	137,842	68,686	69,156
105	Ministry of Political and Public Affairs	3,048	750	2,298
106	Office of the Chief of Staff	20,199	4,562	15,637
107	Ministry of Local Government & Rural Development	7,435	3,324	4,111
108	Sierra Leone Small Arms Commission	2,639	2,029	610
110	Office of the Secretary to the President	98,370	25,650	72,720
112	Office of the Secretary to the Vice President	12,667	3,376	9,291
116	Parliamentary Service Commission	33,079	8,082	24,997
117	Cabinet Secretariat	7,564	1,656	5,908
118	Supreme Court	39,735	4,804	34,931

COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR WAGES, SALARIES AND EMPLOYEES' BENEFITS BY MDA

for the quarter ending 31st March 2021

Amounts in millions of Leones

MDA Code	Description	Budget Estimates	Actual Quarter 1	Surplus/ (Shortfall)
		FY 2021	2021	2021
121	Audit Service Sierra Leone	38,478	8,221	30,257
122	Human Resource Management Office	11,921	4,271	7,650
123	Public Service Commission	7,860	1,540	6,320
124	Law Officers' Department	29,037	10,327	18,711
125	Local Court's Administration	3,740	6,264	(2,524)
126	Independent Police Complaints Board	1,885	642	1,243
127	Ministry of Planning and Economic Development	15,210	2,111	13,098
128	Ministry of Foreign Affairs & International Co-operation	219,197	66,684	152,513
129	Ministry of Finance	100,831	33,237	67,594
131	Revenue Appellate Board	2,597	675	1,922
132	Accountant General's Department	19,130	7,229	11,901
133	Ministry of Information and Communications	26,801	6,787	20,013
134	National Electoral Commission of Sierra Leone	28,619	5,671	22,948
137	National Commission for Democracy	5,174	1,309	3,865
138	Statistics Sierra Leone	20,920	4,217	16,703
139	National Commission for Privatisation	3,373	1,860	1,512
140	Mass Media Services (SLBC Staff)	11,614	2,099	9,514
141	Government Printing Department	888	160	727
142	National Public Procurement Authority	8,858	2,210	6,648
144	National Commission for Human Rights	17,648	4,639	13,009
145	Rights to Access Information Commission	3,223	1,118	2,105
201	Ministry of Defence:	187,137	40,623	146,514
203	National Civil Registration Authority	45,414	11,099	34,315
205	Ministry of Internal Affairs	909	105	804
206	Sierra Leone Police	274,997	67,251	207,745
207	Sierra Leone Correctional Services	39,012	7,906	31,106
208	National Fire Authority	8,926	1,730	7,195
209	Central Intelligence and Security Unit	10,926	2,029	8,898
210	Office of National Security	17,725	3,239	14,486
211	Immigration Department	5,169	1,517	3,652
212	National Drugs Law Enforcement Agency	1,238	310	928
300	Ministry of Technical and Higher Education	249,347	42,954	206,393
301	Ministry of Basic and Senior Secondary Education	738,316	185,981	552,336
302	Ministry of Sports	5,773	2,208	3,565
303	Ministry of Tourism and Cultural Affairs	892	184	708
304	Ministry of Health and Sanitation	427,432	108,377	319,055
305	Ministry of Social Welfare, Gender & Children's Affairs	7,383	2,399	4,985
306	Ministry of Lands, Country Planning and the Environment	5,092	1,752	3,340
307	National Pharmaceutical Procurement Unit	5,406	1,479	3,927
308	National Commission for Social Action	17,028	4,842	12,186
310	Ministry of Youth Affairs	3,564	901	2,663
311	Health Service Commission	2,041	158	1,883
312	Teaching Service Commission	10,659	2,671	7,988
313	National Youth Service	4,250	1,043	3,206
314	National HIV and AIDS Commission	6,771	765	6,006
315	Teaching Hospital Complex Administration	2,000	0	2,000
317	SL Council for Post Grad Colleges Health Specialist	7,500	114	7,386
318	Ministry of the Environment	3,000	225	2,775
319	Ministry of Gender & Children's Affairs	5,610	659	4,951
320	National Sports Authority	3,043	418	2,625
341	Pensions, Gratuities and Retirement Benefits	192,581	65,825	126,757
345	Pharmacy Board Services	4,763	332	4,431
401	Ministry of Agriculture, Forestry and Food Security	17,861	5,093	12,767
402	Ministry of Fisheries and Marine Resources	2,438	584	1,854

COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR WAGES, SALARIES AND EMPLOYEES' BENEFITS BY MDA

for the quarter ending 31st March 2021

Amounts in millions of Leones

MDA Code	Description	Budget Estimates	Actual Quarter 1	Surplus/ (Shortfall)
		FY 2021	2021	2021
403	Ministry of Mines and Mineral Resources	33,611	9,375	24,235
404	Ministry of Transport and Aviation	4,081	780	3,301
405	Ministry of Tourism and Cultural Affairs (National Tourist Board and Relics Commission)	9,006	2,358	6,648
406	Ministry of Energy	7,164	1,431	5,733
407	Ministry of Employment Labour and Social Security	4,482	1,207	3,275
408	Ministry of Works, Housing and Infrastructure	4,554	986	3,568
409	Ministry of Trade and Industry	30,684	7,426	23,259
410	National Protected Area Authority	15,192	4,217	10,975
411	Road Maintenance Fund Administration (SLRA Staff)	29,166	6,350	22,816
413	Sierra Leone Electricity and Water Regulatory Commission	6,019	1,294	4,725
414	Ministry of Water Resources	20,233	3,445	16,788
417	Nuclear Safety and Radiation Protection Authority	4,000	753	3,247
418	Sierra Leone Agricultural Research Institute	16,490	4,727	11,763
419	Sierra Leone Local Content Agency	2,785	860	1,924
421	Small and Medium Enterprises Development Agency	2,784	789	1,996
422	Sierra Leone Meteorological Agency	4,936	1,342	3,593
426	Sierra Leone Seed Certification Agency	1,000	0	1,000
427	National Fertilizer Regulatory Agency	1,000	0	1,000
701	Transfers to Local Councils	59,302	7,538	51,763
Grand Total		3,510,274	913,844	2,596,430

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

for the quarter ending 31st March 2021

Amounts in millions of Leones

MDA Code	Description	Budget Estimates	Actual Quarter 1	Surplus/ (Shortfall)
		FY 2021	2021	2021
105	Ministry of Political and Public Affairs	2,424	1,159	1,264
106	Office of the Chief of Staff	13,958	3,629	10,329
107	Ministry of Local Government & Rural Development	15,783	6,336	9,447
108	Sierra Leone Small Arms Commission	1,000	212	788
110	Office of the President	52,322	26,546	25,775
112	Office of the Vice President	15,506	6,915	8,591
116	Parliament	21,905	12,141	9,764
117	Cabinet Secretariat	3,147	500	2,647
118	Supreme Court	14,000	2,400	11,600
121	Audit Service Sierra Leone	10,411	4,938	5,473
122	Human Resource Management Office	3,000	453	2,547
123	Public Service Commission	3,097	418	2,680
124	Law Officers' Department	18,494	11,842	6,652
125	Local Courts	494	0	494
126	Independent Police Complaints Board	1,251	266	985
127	Ministry of Planning and Economic Development	14,890	3,624	11,266
128	Ministry of Foreign Affairs & International Co-operation	94,853	11,308	83,545
129	Ministry of Finance	62,131	32,475	29,657
130	National Revenue Authority (NRA)	188,737	47,460	141,277
131	Revenue Appellate Board	932	0	932
132	Accountant General's Department	25,000	3,959	21,041
133	Ministry of Information and Communication	4,000	2,508	1,492

COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR NON SALARY,INTEREST AND RECCURENT EXPENDITURE BY MDA for the quarter ending 31st March 2021

Amounts in millions of Leones

MDA Code	Description	Budget Estimates FY 2021	Actual Quarter 1 2021	Surplus/ (Shortfall) 2021
134	National Electoral Commission (NEC)	150,000	7,811	142,189
137	National Commission for Democracy	1,000	212	788
138	Statistics - Sierra Leone	6,000	0	6,000
139	National Commission for Privatisation (NCP)	2,000	1,720	281
140	Mass Media Services	3,000	0	3,000
141	Government Printing Department	2,416	358	2,058
142	National Public Procurement Authority (NPPA)	3,500	1,466	2,034
143	Justice and Legal Service Commission	466	0	466
144	Human Rights Commission Sierra Leone	1,500	257	1,243
145	Rights to Access Information Commission	1,000	212	788
201	Ministry of Defence	108,900	26,459	82,441
203	National Civil Registration Authority	5,197	2,079	3,118
205	Ministry of Internal Affairs	1,023	864	159
206	Sierra Leone Police	96,307	59,694	36,613
207	Sierra Leone Correctional Services	58,665	29,057	29,608
208	National Fire Authority	5,982	588	5,394
209	Central Intelligence & Security Unit	8,202	1,404	6,798
210	Office of National Security	7,501	1,853	5,648
211	Immigration Department	7,335	1,588	5,747
212	National Drugs Law Enforcement Agency	796	0	796
300	Ministry of Technical Higher Education	142,375	24,548	117,827
301	Ministry of Education, Science and Technology	30,285	56,973	(26,688)
302	Ministry of Sports	3,685	519	3,166
303	Ministry of Tourism and Cultural Affairs	3,576	594	2,982
304	Ministry of Health and Sanitation	55,782	25,303	30,479
305	Ministry of Social Welfare, Gender & Children's Affairs	15,160	3,710	11,450
306	Ministry of Lands, Country Planning and the Environment	3,010	3,435	(425)
307	National Pharmaceutical Procurement Unit (NPPU)	64,781	3,072	61,709
308	National Commission for Social Action	2,880	1,200	1,680
309	Dental and Medical Board	628	0	628
310	Ministry of Youth Affairs	5,802	2,007	3,795
311	Health Service Commission	1,201	0	1,201
312	Teaching Service Commission	2,656	889	1,768
313	National Youth Service	2,500	531	1,969
314	National HIV and AIDS Commission	2,000	323	1,677
315	Teaching Hospital Complex Administration	2,000	647	1,353
316	Civil Service Training College	683	0	683
317	Post Graduate College of Health Specialist	2,754	157	2,597
318	Ministry of Environment	3,837	0	3,837
319	Ministry of Gender & Children's Affairs	4,010	351	3,659
320	National Sports Authority	25,206	17,024	8,182
345	Pharmacy Board Services	4,000	0	4,000
401	Ministry of Agriculture, Forestry and Food Security	31,529	16,106	15,423
402	Ministry of Fisheries and Marine Resources	14,631	1,139	13,492
403	Ministry of Mines and Mineral Resources	3,916	0	3,916
404	Ministry of Transport and Aviation	54,589	7,035	47,554
405	Ministry of Tourism and Cultural Affairs	8,964	1,359	7,605
406	Ministry of Energy	187,003	34,945	152,058
407	Ministry of Labour and Social Security	4,947	599	4,349
408	Ministry of Works, Housing and Infrastructure	12,664	8,233	4,431
409	Ministry of Trade and Industry	16,238	2,242	13,996
410	National Protected Area Authority	3,261	442	2,819
411	Road Maintenance Fund	124,947	48,174	76,773
412	National Telecommunications Commission	132,578	18,153	114,424
413	Sierra Leone Electricity and Water Regulatory Commission	954	0	954

COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR NON SALARY,INTEREST AND RECCURENT EXPENDITURE BY MDA for the quarter ending 31st March 2021

Amounts in millions of Leones

MDA Code	Description	Budget Estimates FY 2021	Actual Quarter 1 2021	Surplus/ (Shortfall) 2021
414	Ministry of Water Resources	15,737	2,255	13,482
415	Sierra Leone Maritime Administration	40,651	13,617	27,034
416	Civil Aviation Authority	27,961	6,257	21,704
417	Nuclear Safety and Radiation Protection Authority	2,270	700	1,570
418	Sierra Leone Agricultural Research Institute (SLARI)	3,700	986	2,714
419	Local Content Agency	3,000	405	2,595
420	Sierra Leone Environmental Protection Agency	24,833	8,941	15,892
421	Small and Medium Enterprises Development Agency	1,671	0	1,671
422	Sierra Leone Meteorological Agency	1,636	0	1,636
423	Sierra Leone Petroleum Regulatory Agency	12,968	6,729	6,238
424	Sierra Leone Petroleum Directorate	6,000	7,475	(1,475)
425	Sierra Leone Road Safety Authority	66,256	23,384	42,872
426	Sierra Leone Seed Certification Agency	1,000	368	632
427	National Fertilizer Regulatory Agency	1,500	0	1,500
509	Change in Arrears	149,374	254,985	(105,611)
601	Public Debt Charges	1,366,250	400,080	966,170
602	External Debt Service Payment	544,660	164,499	380,161
610	Contingency Expenditure	11,365	28,020	(16,655)
611	Special Warrants of the President	4,283	0	4,283
612	Unallocated Head of Expenditure	4,283	15,051	(10,768)
614	National Corona Virus Emergency Response Centre (NaCOVERC)	100,000	145,000	(45,000)
701	Transfers to Local Councils	120,006	33,583	86,422
Grand Total		4,522,564	1,706,755	2,815,809

COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR DOMESTIC CAPITAL/ DEVELOPMENT EXPENDITURE BY MDA for the quarter ending 31st March 2021

Amounts in millions of Leones

MDA Code	Description	Budget Estimates FY 2021	Actual Quarter 1 2021	Surplus/ (Shortfall) 2021
107	Ministry of Local Government & Rural Development	4,500	300	4,200
110	Office of the President	15,280	0	15,280
117	Cabinet Secretariat and Head of the Civil Services (CS&HOCS)	550	0	550
118	The Judiciary	400	0	400
121	Audit Service Sierra Leone	4,500	0	4,500
124	Law Officers' Department	1,200	200	1,000
127	Ministry of Planning and Economic Development	11,500	2,884	8,616
128	Ministry of Foreign Affairs & International Co-operation	10,000	0	10,000
129	Ministry of Finance and Economic Development	5,500	0	5,500
133	Ministry of Information and Communication	12,500	3,535	8,965
134	National Electoral Commission (NEC)	3,000	0	3,000
138	Statistics - Sierra Leone	3,000	14,000	(11,000)
201	Ministry of Defence	6,300	2,146	4,154
203	National Civil Registration Authority	12,000	53,861	(41,861)
205	Ministry of Internal Affairs	5,500	0	5,500
206	Sierra Leone Police	5,000	0	5,000
209	Central Intelligence & Security Unit	2,000	37	1,963
300	Ministry of Technical Higher Education	18,200	0	18,200
301	Ministry of Education, Science and Technology	284,837	51,430	233,407
303	Ministry of Tourism and Cultural Affairs	1,400	0	1,400
304	Ministry of Health and Sanitation	30,600	9,545	21,055

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

for the quarter ending 31st March 2021

Amounts in millions of Leones

MDA Code	Description	Budget Estimates FY 2021	Actual Quarter 1 2021	Surplus/ (Shortfall) 2021
305	Ministry of Social Welfare, Gender & Children's Affairs	4,000	1,000	3,000
306	Ministry of Lands, Country Planning and the Environment	1,000	500	500
308	National Commission for Social Action	9,700	1,500	8,200
310	Ministry of Youth Affairs	27,000	1,968	25,032
313	Health Service Commission	2,000	0	2,000
318	Ministry of Environment	16,000	0	16,000
319	Ministry of Gender & Children's Affairs	6,500	0	6,500
401	Ministry of Agriculture, Forestry and Food Security	111,800	31,155	80,645
402	Ministry of Fisheries and Marine Resources	15,900	1,486	14,414
404	Ministry of Transport and Aviation	5,000	0	5,000
405	Ministry of Tourism and Cultural Affairs	7,700	0	7,700
406	Ministry of Energy	45,500	75,317	(29,817)
407	Ministry of Employment Labour and Social Security	900	0	900
408	Ministry of Works, Housing and Infrastructure	282,940	138,476	144,464
409	Ministry of Trade and Industry	52,000	30,000	22,000
410	National Protected Area Authority	1,500	0	1,500
414	Ministry of Water Resources	113,662	49,427	64,235
417	Nuclear Safety and Radiation Protection Authority	1,000	300	700
701	Transfers to Local Councils	39,500	6,083	33,417
Grand Total		1,181,369	475,149	706,220



.....
Richard S Williams- MBA, FCCA (UK), FCA (SL)
 Accountant General
 Government of Sierra Leone