



QUARTERLY FISCAL REPORT OF THE CENTRAL GOVERNMENT

Accountant General's Department, Ministry of Finance

ABSTRACT

The Quarterly Fiscal Report of the Central Government as set out on the pages below have been prepared in accordance with the provisions of the Public Financial Management Act of 2016 (PFM Act 2016 Section 66 (2))

QUARTER 2, 2022

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 2022 and actuals for quarters 1 and 2 of the year 2022 compared to budget for the same year. The report is broadly prepared in the form of a statement, which categorises revenue and expenses and then 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 stakeholder.

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

The summary management report presented below provides an overview of the financial activities of the central Government for the period ending 30th June 2022, against annual budget.

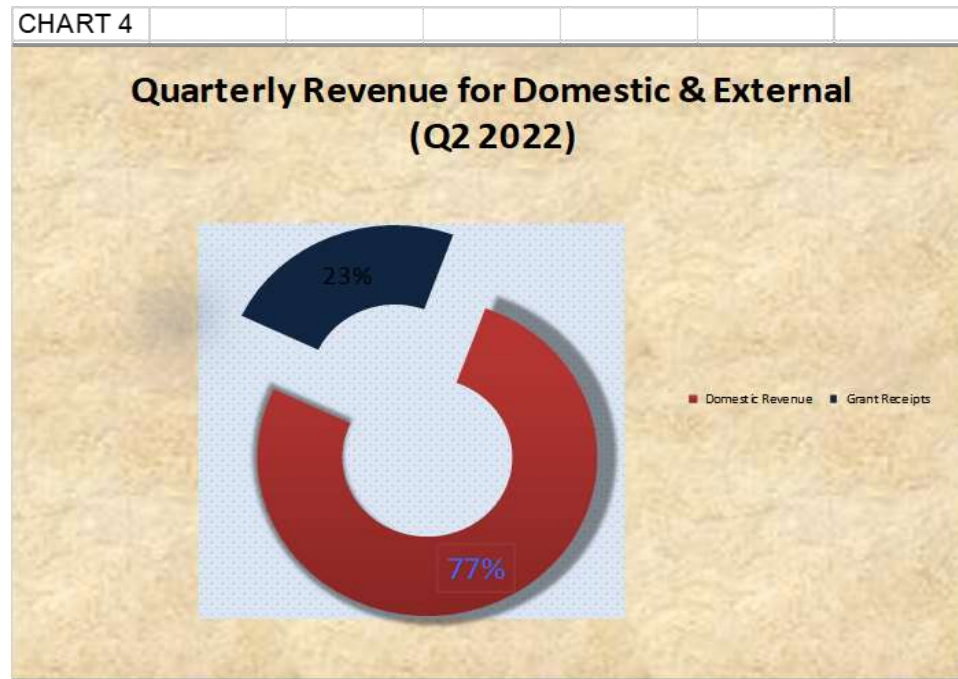
3. Total Revenue

Total revenue collected in quarter 2, 2022 was Le 2,368,720 million, of which Le 1,801,384 million is domestic revenue while Le 567,337 million is grant from Development Partners. The chart below illustrates monthly revenue pattern for the quarter ending 30th June, 2022.

CHART I

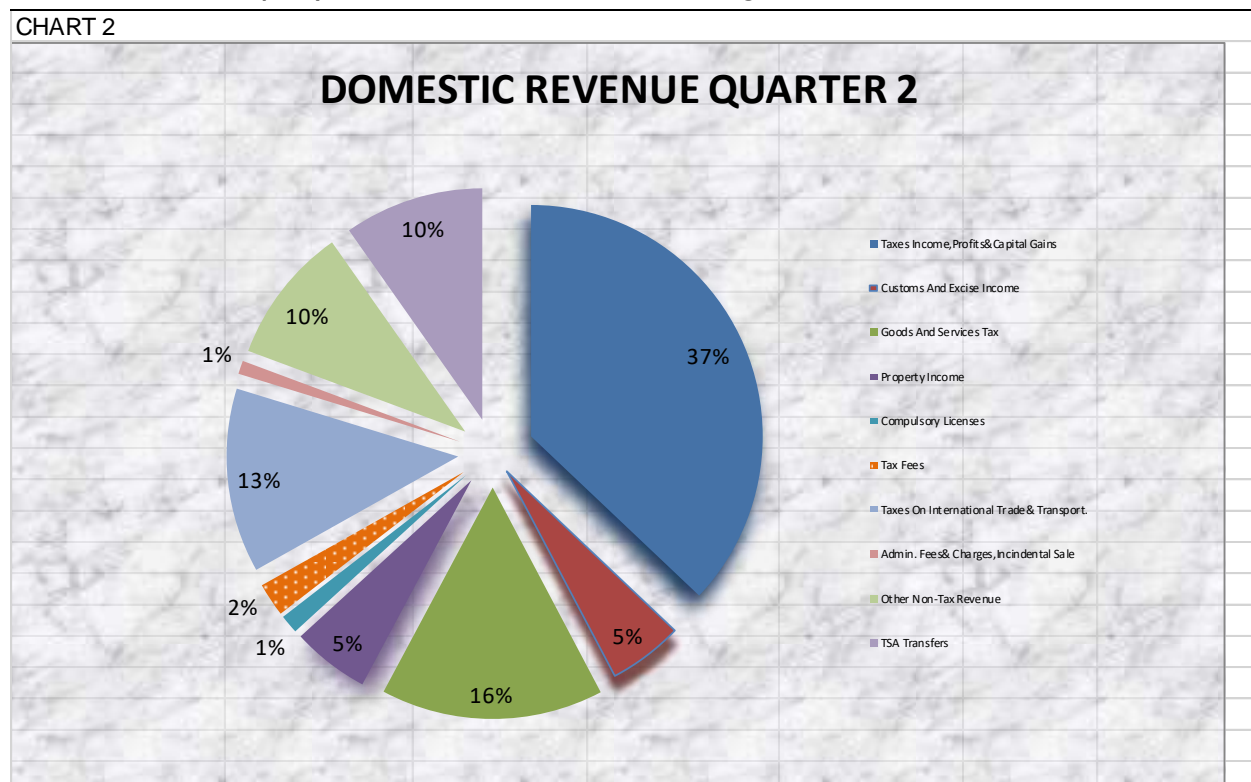


Further the chart below summarises the quarterly revenue between domestic and external for consolidated for quarter 2 of 2022.



4. Domestic Revenue

The consolidated domestic revenues for quarter 2 of 2022, consist of Tax Income, Profits & Capital Gains which contributed Le 667,908 million or 37% of the total domestic revenue, Customs and Excise Income was Le93,625 million or 5%, Goods and Services Tax (GST) amounted to Le 279,770 million or 16%, Property Income Le97,313 million making 5%.



Furthermore, Taxes On International Trade & Transport Le232,099 million which is 13%, TSA Transfers Le175,710 or 10% and other taxes and non-tax revenue Le254,959 making 14% of domestic revenue.

The chart above illustrates the composition of consolidated domestic revenues for quarter 2, 2022.

The table explains the chart further.

	Budget Jan 22 - Dec 22	Apr-22	May-22	Jun-22	CRF 'Quarter Ending June 22	Project and Subvented Agencies	Quarterly Total	Percentage quarterly total
	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	%
Domestic Revenue Collection								
Taxes Income, Profits & Capital Gains	2,709,000	212,580	208,019	247,309	667,908	-	667,908	37.08
Customs And Excise Income	1,737,100	30,380	22,411	40,833	93,625	-	93,625	5.20
Goods And Services Tax	619,188	45,636	114,935	118,605	279,177	-	279,177	15.50
Property Income	316,000	79,414	17,531	368	97,313	-	97,313	5.40
Compulsory Licenses	286,260	16,523	6,707	272	23,502	-	23,502	1.30
Tax Fees	304,858	11,792	26,265	4,170	42,227	-	42,227	2.34
Taxes On International Trade & Transport	844,812	49,272	86,487	96,340	232,099	-	232,099	12.88
Admin. Fees & Charges, Incidental Sale	144,751	1,900	4,227	10,669	16,796	-	16,796	0.93
Other Non-Tax Revenue	267,406	34,187	88,052	46,710	168,949	4,078	173,027	9.61
TSA Transfers	413,125	42,339	87,578	45,793	175,710	-	175,710	9.75
Total	7,642,500	524,025	662,212	611,069	1,797,306	4,078	1,801,384	100.00

5. Expenditure Payments

During the quarter ending 30th June 2022, total amount expended was Le 3,043,060 million. 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 2022	CRF 'Quarter 2	Project and Subvented Agencies	Total (Quarter 2)
	Le' m	Le' m	Le' m	Le' m
OPERATING EXPENSES				
Wages, Salaries and Allowances	3,667,348	982,533	11,652	994,185
Social Security and Benefit	230,652	113,016	-	113,016
Non-Salary, Non-Interest Recurrent Expenditure	1,317,011	639,551	16,211	655,762
Current Transfers	2,776,616	733,968	-	733,968
Capital Expenditure & Capital Transfers	1,368,975	360,621	12,626	373,247
Total Operating Expenses	9,360,602	2,829,689	40,489	2,870,179
Loan Amortization	739,958	172,882	-	172,882
Total Expenditure Payments	10,100,560	3,002,571	40,489	3,043,060

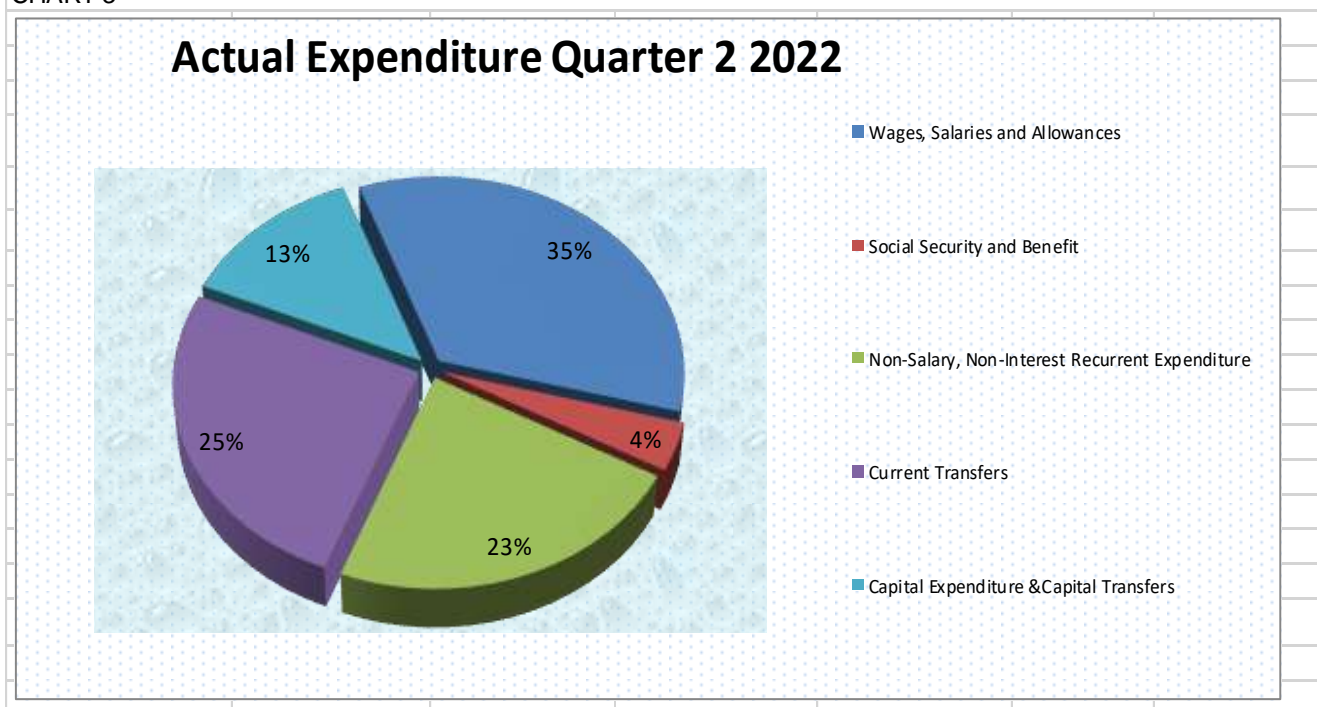
The total operating expenses amounted to Le2,870,179 million, which comprised of a total amount of Le 994,185 million spent on Wages, Salaries and Le113,016 million on social security and

Table 3- 'EXPENDITURE PAYMENTS ANALYSIS - Quarter 2, 2022

OPERATING EXPENSES	Jan 22 - Dec 22	Apr-22	May-22	Jun-22	CRF 'Quarter Ending June 22	Project and Subvented Agencies	Total
	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m
Wages, Salaries and Allowances	3,667,348	334,290	299,919	348,324	982,533	11,652	994,185
Social Security and Benefit	230,652	41,833	41,690	29,494	113,016	-	113,016
Non-Salary, Non-Interest Recurrent Expenditure	1,317,011	397,447	96,825	145,278	639,551	16,211	655,762
Current Transfers	2,776,616	355,045	197,494	181,430	733,968	-	733,968
Capital Expenditure &Capital Transfers	1,368,975	191,043	49,154	120,424	360,621	12,626	373,247
Total Operating Expenses	9,360,602	1,319,658	685,082	824,950	2,829,689	40,489	2,870,179

employees' benefits. Le 655,762 million was spent on Non-Salary, Non-Interest. Recurrent Expenditure, Le 733,968 million on Current transfers and to Le373,247 million on Capital Expenditure and Transfers which included interest on external debt. Total expenses above include those of Project and Sub-Vented Agencies

CHART 3



Finance cost comprises of domestic interest which is Le305,272 million and foreign interest amounted to Le 9,941 million. The chart above illustrates the composition of expenditure payments for quarter 2, 2022.

6. Projects and Sub-Vented Agencies Receipts

The external grant receipts by projects for the period under review was Le15,477 million. Agencies domestically generated revenue amounted to Le 4,078 million. Thus; giving total revenue from projects and sub-vented agencies to Le19,555 million.

7. Statement of Fiscal Operations

STATEMENT OF FISCAL OPERATIONS

For The Quarter Ending 30th June 2022

Description	Revised Budget for the year	Actuals for 2022						
	Jan 22 - Dec 22	YTD	Apr-22	May-22	Jun-22	CRF 'Quarter Ending June 22	Project and Subvented Agencies	QTR 2
	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m
Domestic Revenue Collection								
Taxes Income, Profits & Capital Gains	2,709,000	1,487,083	212,580	208,019	247,309	667,908	-	667,908
Customs And Excise Income	1,737,100	135,632	30,380	22,411	40,833	93,625	-	93,625
Goods And Services Tax	619,188	462,610	45,636	114,935	118,605	279,177	-	279,770
Property Income	316,000	208,904	79,414	17,531	368	97,313	-	97,313
Compulsory Licenses	286,260	34,104	16,523	6,707	272	23,502	-	23,502
Tax Fees	304,858	51,613	11,792	26,265	4,170	42,227	-	42,227
Taxes On International Trade& Transport.	844,812	877,805	49,272	86,487	96,340	232,099	-	232,099
Admin. Fees& Charges, Incidental Sale	144,751	42,309	1,900	4,227	10,669	16,796	-	16,796
Other Non-Tax Revenue	267,406	292,263	34,187	88,052	46,710	168,949	4,078	172,434
TSA Transfers	413,125	380,495	42,339	87,578	45,793	175,710	-	175,710
Total Domestic Revenue	7,642,500	3,972,818	524,025	662,212	611,069	1,797,306	4,078	1,801,384
Grants Receipts (Direct Grant Budgetary Support)								
Bilateral Grants and Transfers	2300473	8,789	15	4,385	40	4,440	15,477	19,917
Grants From International Organisations	-	547,420	-	-	547,420	547,420	-	547,420
Other Projects	-	-	-	-	-	-	-	-
Total Grant Receipts	2,300,473	556,208	15	4,385	547,460	551,860	15,477	567,337
Total Receipts	9,942,973	4,529,026	524,039	666,597	1,158,529	2,349,165	19,555	2,368,720

Description	Revised Budget for the year	Actuals for 2022						
	Jan 22 - Dec 22	YTD	Apr-22	May-22	Jun-22	CRF 'Quarter Ending June 22	Project and Subvented Agencies	QTR 2
	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m
OPERATING EXPENSES								
Wages, Salaries and Allowances	3,667,348	1,943,486	334,290	299,919	348,324	982,533	11,652	994,185

Social Security and Benefit	230,652	243,207	41,833	41,690	29,494	113,016	-	113,016
Non-Salary, Non-Interest Recurrent Expenditure	1,317,011	1,015,502	397,447	96,825	145,278	639,551	16,211	655,762
Current Transfers of which: Transfers to Tertiary Educational Institutions	2,776,616	1,503,561	355,045	197,494	181,430	733,968	-	733,968
<i>Transfer to Local Council</i>	80,906	49,752	29,799	11,371	-	41,170	-	41,170
<i>Transfer to Road Fund</i>	115,687	-	-	-	-	-	-	-
<i>TSA Expenditure</i>	134,434	79,406	16,651	16,478	26,114	59,243	-	59,243
<i>National Revenue Authority</i>	380,900	293,367	37,235	38,925	65,456	141,617	-	141,617
<i>Domestic Interest</i>	207,721	91,504	14,920	14,680	16,670	46,270	-	46,270
Capital Expenditure & Capital Transfers	1,260,249	688,388	133,971	105,088	66,212	305,272	-	305,272
<i>Of which: Foreign Interest</i>	1,368,975	606,004	191,043	49,154	120,424	360,621	12,626	373,247
	178,724	66,067	-	-	9,941	9,941	-	9,941
	9,360,602	5,311,761	1,319,658	685,082	824,950	2,829,689	40,489	2,870,179

Net Cash flow from Operating Activities	582,371	(782,734)	(795,618)	(18,485)	333,580	(480,524)	(20,935)	(501,458)
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Description	Revised Budget for the year	Actuals for 2022						
	Jan 22 - Dec 22	YTD	Apr-22	May-22	Jun-22	CRF 'Quarter Ending June 22	Project and Subverted Agencies	QTR 2
	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m	Le' m
Financing Items								
Long Term Domestic Debt	1,135,500	158,356	(75,250)	(198,175)	506,519	233,094	-	233,094
Short Term Domestic Debt	1,595,000	(7,677)	(301,856)	48,804	1,656,764	1,403,712	-	1,403,712
<i>Of which: Ways & Means</i>	328,691	(383,482)	9,351	-	-	9,351	-	9,351
<i>Bridging loan</i>	642,000	-	-	-	-	-	-	-
<i>Treasury Bills</i>	199,562	(1,232,155)	(311,208)	48,804	48,804	(213,599)	-	(213,599)
Loan Amortization	(739,958)	(173,812)	-	(45,748)	44,818	(930)	-	(930)
Cheques payable	(100,000)	(34,047)	(20,501)	(9,477)	(68,588)	(98,566)	-	(98,566)
Total Financing	1,890,542	(57,180)	(397,607)	(204,596)	2,139,513	1,537,310	-	1,537,310

Increase/ (Decrease) in Bank Balances during the period	2,472,913	(839,914)	(1,193,226)	(223,081)	2,473,093	1,056,786	(20,935)	1,035,851
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STATEMENT OF PAYMENTS BY PROGRAMME/ACTIVITIES/FUNCTIONS OF GOVERNMENT

(Functional Classification of Expenditures by Heads and Items for 2022 second Quarter.

	2022				
	QUARTER	2ND QUARTER			
	YTD	Personnel Expenditure (Including Wages Arrears)	Other Charges (Including Project Arrears)	Domestic Development	Quarter 2
PAYMENTS/EXPENDITURE					
<i>Operating Account</i>					
Education Services	775,425	269,518	120,069	4,036	393,623
-	-	-	-	-	-
Health Services	394,461	143,033	50,806	8,085	201,924
-	-	-	-	-	-
Social Security and Welfare	310,107	90,235	43,196	3,251	136,682
-	-	-	-	-	-
Defence	221,591	56,711	30,986	26,725	114,422
-	-	-	-	-	-
Public Order and Safety	388,807	109,390	48,940	1	158,331
-	-	-	-	-	-
Recreation, Culture and Safety	14,362	4,448	3,821	298	8,566
-	-	-	-	-	-
Housing Communities Amenities	9,264	2,032	750	4,000	6,782
-	-	-	-	-	-
Environmental Protection	42,310	-	15,606	-	15,606
-	-	-	-	-	-
Economic Affairs	1,090,757	57,956	276,348	210,182	544,486
-	-	-	-	-	-
General Public Services	1,566,093	362,227	567,894	94,102	1,024,223
Total Payments/Expenditure	4,813,178	1,095,549	1,158,416	350,680	2,604,645

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

for the quarter ending 30th June 2022

Amounts in millions of Leones

MDA Code	Description	Budget Estimates	Actual Quarter 2	Surplus/ (Shortfall)
		FY 2022	2022	2022
101	Charged Emoluments	135,297	24,516	110,782
105	Ministry of Political and Public Affairs	2,872	642	2,230
106	Office of the Chief of Staff	19,981	5,809	14,171
107	Ministry of Local Government & Rural Development	44,462	11,231	33,231
108	Sierra Leone Small Arms Commission	3,297	639	2,658
109	Independent Commission for Peace and National Cohesion	2,600	852	1,748
110	Office of the Secretary to the President	103,966	35,808	68,158
112	Office of the Secretary to the Vice President	23,367	13,647	9,719
116	Parliamentary Service Commission	33,079	11,082	21,997
117	Cabinet Secretariat	6,625	2,230	4,395
118	Supreme Court	86,830	28,415	58,415
121	Audit Service Sierra Leone	41,574	10,787	30,787
122	Human Resource Management Office	16,340	4,240	12,100
123	Public Service Commission	5,671	1,276	4,396
124	Law Officers' Department	34,814	9,542	25,272
125	Local Court's Administration	-	860	-860
126	Independent Police Complaints Board	1,836	722	1,114
127	Ministry of Planning and Economic Development	10,481	8,709	1,772
128	Ministry of Foreign Affairs & International Co-operation	290,961	90,003	200,958
129	Ministry of Finance	127,220	37,027	90,193
131	Revenue Appellate Board	2,245	517	1,728
132	Accountant General's Department	25,945	9,062	16,883
133	Ministry of Information and Communications	26,408	7,651	18,757
134	National Electoral Commission of Sierra Leone	34,048	8,826	25,222
137	National Commission for Democracy	4,552	1,055	3,497
138	Statistics Sierra Leone	23,090	5,650	17,440
139	National Commission for Privatisation	7,693	2,017	5,676
140	Mass Media Services (SLBC Staff)	12,087	2,225	9,861
141	Government Printing Department	689	178	511
142	National Public Procurement Authority	10,095	3,177	6,918
144	National Commission for Human Rights	17,778	6,956	10,822
145	Rights to Access Information Commission	3,794	1,067	2,727
146	Ministry of Western Region	2,500	-	2,500
201	Ministry of Defence:	223,923	56,564	167,359
203	National Civil Registration Authority	40,955	9,653	31,302

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

for the quarter ending 30th June 2022

Amounts in millions of Leones

MDA Code	Description	Budget Estimates	Actual Quarter 2	Surplus/ (Shortfall)
		FY 2022	2022	2022
205	Ministry of Internal Affairs	433	864	-431
206	Sierra Leone Police	282,164	76,779	205,384
207	Sierra Leone Correctional Services	41,938	11,102	30,836
208	National Fire Authority	8,072	1,921	6,151
209	Central Intelligence and Security Unit	10,869	2,681	8,189
210	Office of National Security	17,633	3,862	13,772
211	Immigration Department	7,029	1,914	5,115
212	National Drugs Law Enforcement Agency	1,519	399	1,119
213	National Disaster Management Agency	10,000	10,471	-471
300	Ministry of Technical and Higher Education	308,595	66,034	242,561
301	Ministry of Basic and Senior Secondary Education	788,043	203,465	584,578
302	Ministry of Sports	6,944	1,731	5,213
303	Ministry of Tourism and Cultural Affairs	760	193	567
304	Ministry of Health and Sanitation	455,881	143,079	312,802
305	Ministry of Social Welfare, Gender & Children's Affairs	9,604	2,474	7,130
306	Ministry of Lands, Country Planning and the Environment	6,216	2,064	4,152
307	National Pharmaceutical Procurement Unit	6,838	1,203	5,636
308	National Commission for Social Action	16,648	3,988	12,659
310	Ministry of Youth Affairs	6,064	1,525	4,539
311	Health Service Commission	3,478	625	2,853
312	Teaching Service Commission	11,680	3,419	8,262
313	National Youth Service	4,895	1,591	3,304
314	National HIV and AIDS Commission	3,126	1,119	2,008
315	Teaching Hospital Complex Administration	2,081	-	2,081
317	SL Council for Post Grad Colleges Health Specialist	460	152	307
318	Ministry of the Environment	2,178	773	1,405
319	Ministry of Gender & Children's Affairs	4,315	1,474	2,841
320	National Sports Authority	3,177	999	2,178
341	Pensions, Gratuities and Retirement Benefits	190,811	70,683	120,128
345	Pharmacy Board Services	2,622	551	2,071
401	Ministry of Agriculture, Forestry and Food Security	17,939	4,752	13,187
402	Ministry of Fisheries and Marine Resources	2,529	1,189	1,339
403	Ministry of Mines and Mineral Resources	34,079	8,901	25,178
404	Ministry of Transport and Aviation	5,135	1,626	3,510
405	Ministry of Tourism and Cultural Affairs (National Tourist Board and Relics Commission)	9,333	2,533	6,800

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

for the quarter ending 30th June 2022

Amounts in millions of Leones

MDA Code	Description	Budget Estimates	Actual Quarter 2	Surplus/ (Shortfall)
		FY 2022	2022	2022
406	Ministry of Energy	5,923	1,779	4,144
407	Ministry of Employment Labour and Social Security	4,145	1,316	2,829
408	Ministry of Works, Housing and Infrastructure	3,978	1,386	2,592
409	Ministry of Trade and Industry	28,025	6,878	21,147
410	National Protected Area Authority	19,043	5,042	14,001
411	Road Maintenance Fund Administration (SLRA Staff)	28,778	7,857	20,920
413	Sierra Leone Electricity and Water Regulatory Commission	4,955	1,424	3,531
414	Ministry of Water Resources	16,948	4,970	11,978
417	Nuclear Safety and Radiation Protection Authority	4,876	908	3,968
418	Sierra Leone Agricultural Research Institute	16,835	4,007	12,827
419	Sierra Leone Local Content Agency	3,420	710	2,710
421	Small and Medium Enterprises Development Agency	6,393	2,294	4,099
422	Sierra Leone Meteorological Agency	5,550	1,333	4,217
426	Sierra Leone Seed Certification Agency	1,293	1,159	134
427	National Fertilizer Regulatory Agency	471	590	-118
428	National Investment Board	5,123	-	5,123
701	Transfers to Local Councils	32,082	5,382	26,700
Grand Total		3,898,000	1,095,807	2,802,193

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

for the quarter ending 30th June 2022

Amounts in millions of Leones

MDA Code	Description	Budget Estimates FY 2022	Actual Quarter 2 2022	Surplus/ (Shortfall) 2022
105	Ministry of Political and Public Affairs	2,424	450	1,974
106	Office of the Chief of Staff	21,410	185	21,225
107	Ministry of Local Government & Rural Development	16,583	7,447	9,136
108	Sierra Leone Small Arms Commission	1,260	612	648
109	Independent Commission for Peace and National Cohesion	2,000	-	2,000
110	Office of the President	76,532	12,105	64,427
112	Office of the Vice President	18,693	3,764	14,930
116	Parliament	36,717	16,694	20,023
117	Cabinet Secretariat	3,147	391	2,756
118	Supreme Court	15,000	-	15,000
121	Audit Service Sierra Leone	11,411	5,705	5,706
122	Human Resource Management Office	3,500	541	2,959
123	Public Service Commission	3,097	-	3,097
124	Law Officers' Department	23,394	859	22,535
125	Local Courts	494	-	494
126	Independent Police Complaints Board	1,251	625	626
127	Ministry of Planning and Economic Development	16,710	3,627	13,083
128	Ministry of Foreign Affairs & International Co-operation	104,453	35,726	68,727
129	Ministry of Finance	68,431	275	68,706
130	National Revenue Authority (NRA)	207,721	16,670	191,051
131	Revenue Appellate Board	932	466	466
132	Accountant General's Department	25,000	4,295	20,705
133	Ministry of Information and Communication	4,000	3,837	163
134	National Electoral Commission (NEC)	300,000	-	300,000
137	National Commission for Democracy	1,500	750	750
138	Statistics - Sierra Leone	6,000	3,000	3,000
139	National Commission for Privatisation (NCP)	2,000	23,709	(21,709)
140	Mass Media Services	3,000	1,500	1,500
141	Government Printing Department	3,416	1,466	1,950
142	National Public Procurement Authority (NPPA)	5,500	3,266	2,234
143	Justice and Legal Service Commission	466	-	466
144	Human Rights Commission Sierra Leone	2,000	60	1,940

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

for the quarter ending 30th June 2022

Amounts in millions of Leones

MDA Code	Description	Budget Estimates FY 2022	Actual Quarter 2 2022	Surplus/ (Shortfall) 2022
145	Rights to Access Information Commission	1,800	-	1,800
146	Ministry of Western Region	1,000	-	1,000
201	Ministry of Defence	112,351	30,986	81,365
203	National Civil Registration Authority	5,197	6	5,191
205	Ministry of Internal Affairs	3,000	741	2,259
206	Sierra Leone Police	110,095	29,269	80,826
207	Sierra Leone Correctional Services	60,665	17,508	43,157
208	National Fire Authority	5,982	486	5,496
209	Central Intelligence & Security Unit	10,000	-	10,000
210	Office of National Security	9,200	540	8,660
211	Immigration Department	7,335	-	7,335
212	National Drugs Law Enforcement Agency	796	398	398
213	National Disaster Management Agency	14,500	-	14,500
300	Ministry of Technical Higher Education	126,781	46,514	80,267
301	Ministry of Education, Science and Technology	31,299	73,555	(42,256)
302	Ministry of Sports	3,685	437	3,248
303	Ministry of Tourism and Cultural Affairs	3,576	603	2,973
304	Ministry of Health and Sanitation	55,782	50,766	5,016
305	Ministry of Social Welfare, Gender & Children's Affairs	15,160	2,032	13,128
306	Ministry of Lands, Country Planning and the Environment	3,510	750	2,760
307	National Pharmaceutical Procurement Unit (NPPU)	75,063	28,763	46,300
308	National Commission for Social Action	2,880	-	2,880
309	Dental and Medical Board	628	-	628
310	Ministry of Youth Affairs	5,802	706	5,096
311	Health Service Commission	2,201	-	2,201
312	Teaching Service Commission	2,656	-	2,656
313	National Youth Service	2,500	850	1,650
314	National HIV and AIDS Commission	2,500	800	1,700
315	Teaching Hospital Complex Administration	2,000	1,983	17
316	Civil Service Training College	683	342	341
317	Post Graduate College of Health Specialist	2,754	-	2,754
318	Ministry of Environment	3,837	2,431	1,406
319	Ministry of Gender & Children's Affairs	4,010	528	3,482

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

for the quarter ending 30th June 2022

Amounts in millions of Leones

MDA Code	Description	Budget Estimates FY 2022	Actual Quarter 2 2022	Surplus/ (Shortfall) 2022
320	National Sports Authority	26,567	140	26,427
345	Pharmacy Board Services	4,500	4,664	(164)
401	Ministry of Agriculture, Forestry and Food Security	34,529	86,627	(52,098)
402	Ministry of Fisheries and Marine Resources	15,375	3,601	11,774
403	Ministry of Mines and Mineral Resources	4,151	-	4,151
404	Ministry of Transport and Aviation	56,388	1,053	55,335
405	Ministry of Tourism and Cultural Affairs	9,501	2,781	6,720
406	Ministry of Energy	126,503	328	126,175
407	Ministry of Labour and Social Security	6,821	4,210	2,611
408	Ministry of Works, Housing and Infrastructure	12,664	7,605	5,059
409	Ministry of Trade and Industry	17,284	5,020	12,264
410	National Protected Area Authority	3,261	1,896	1,365
411	Road Maintenance Fund	134,434	62,634	71,800
412	National Telecommunications Commission	201,628	28,153	173,475
413	Sierra Leone Electricity and Water Regulatory Commission	954	-	954
414	Ministry of Water Resources	15,737	1,734	14,003
415	Sierra Leone Maritime Administration	36,010	18,903	17,107
416	Civil Aviation Authority	46,351	25,223	21,128
417	Nuclear Safety and Radiation Protection Authority	3,000	900	2,100
418	Sierra Leone Agricultural Research Institute (SLARI)	3,700	-	3,700
419	Local Content Agency	3,000	1,500	1,500
420	Sierra Leone Environmental Protection Agency	32,557	15,625	16,932
421	Small and Medium Enterprises Development Agency	1,671	-	1,671
422	Sierra Leone Meteorological Agency	1,636	508	1,128
423	Sierra Leone Petroleum Regulatory Agency	12,370	6,151	6,219
424	Sierra Leone Petroleum Directorate	7,264	3,859	3,405
425	Sierra Leone Road Safety Authority	44,720	27,259	17,461
426	Sierra Leone Seed Certification Agency	1,500	750	750
427	National Fertilizer Regulatory Agency	1,500	-	1,500
428	National Investment Board	841	841	-
509	Change in Arrears	100,000	208,838	(108,838)
601	Public Debt Charges	1,260,249	335,254	924,995

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

for the quarter ending 30th June 2022

Amounts in millions of Leones

MDA Code	Description	Budget Estimates FY 2022	Actual Quarter 2 2022	Surplus/ (Shortfall) 2022
602	External Debt Service Payment	918,682	-	918,682
610	Contingency Expenditure	8,119	-	8,119
611	Special Warrants of the President	6,329	5,000	1,329
612	Unallocated Head of Expenditure	6,429	249	6,180
614	National Coronavirus Emergency Response Centre(NaCOVERC)	174,000	-	174,000
701	Transfers to Local Councils	115,687	83,605	32,082
Grand Total		5,133,185	1,383,379	3,997,549

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

for the quarter ending 30th June 2022

Amounts in millions of Leones

MDA Code	Description	Budget Estimates	Actual Quarter 2	Surplus/ (Shortfall)
		FY 2022	2022	2022
105	Ministry of Political and Public Affairs	0	50	(50)
107	Ministry of Local Government & Rural Development	2,769	-	2,769
110	Office of the President	7,000	-	7,000
116	Parliament	500	605	(105)
117	Cabinet Secretariat	1,008	-	1,008
118	The Judiciary	380	-	380
121	Audit Service Sierra Leone	2,000	-	2,000
124	Law Officers' Department	811	314	497
127	Ministry of Planning and Economic Development	12,750	2,780	9,970
128	Ministry of Foreign Affairs & International Co-operation	5,000	2,457	2,543
129	Ministry of Finance and Economic Development	4,000	5,319	(1,319)
132	Public Service Commission	-	-	-
133	Ministry of Information and Communication	9,423	382	9,042
134	National Electoral Commission (NEC)	2,769	-	2,769
137	Statistics - Sierra Leone	0	-	-
138	Statistics - Sierra Leone	2,769	38,600	(35,831)
141	Ministry of Defence	2,000	-	2,000
201	Ministry of Defence	5,000	26,725	(21,725)
203	National Civil Registration Authority	9,000	-	9,000
205	Ministry of Internal Affairs	3,923	1	3,922
206	Sierra Leone Police	4,000	-	4,000
208	Central Intelligence and Security Unit	750	-	750
209	Central Intelligence & Security Unit	1,500	-	1,500
300	Ministry of Technical Higher Education	15,873	-	15,873
301	Ministry of Education, Science and Technology	369,843	4,036	365,807
302	Ministry of Sports	0	298	(298)
303	Ministry of Tourism and Cultural Affairs	923	-	923
304	Ministry of Health and Sanitation	30,882	8,085	22,797
305	Ministry of Social Welfare, Gender & Children's Affairs	2,300	11	2,289
306	Ministry of Lands, Country Planning and the Environment	923	4,000	(3,077)
308	National Commission for Social Action	8,453	-	8,453
310	Ministry of Youth Affairs	19,391	1,325	18,066
313	Health Service Commission	1,500	1,900	(400)
318	Ministry of Environment	10,729	15	10,714

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

for the quarter ending 30th June 2022

Amounts in millions of Leones

MDA Code	Description	Budget Estimates	Actual Quarter 2	Surplus/ (Shortfall)
		FY 2022	2022	2022
319	Ministry of Gender & Children's Affairs	2,384	-	2,384
401	Ministry of Agriculture, Forestry and Food Security	97,675	259	97,416
402	Ministry of Fisheries and Marine Resources	11,615	1,738	9,877
404	Ministry of Transport and Aviation	3,923	2,230	1,693
405	Ministry of Tourism and Cultural Affairs	4,600	-	4,600
406	Ministry of Energy	37,025	46,168	(9,143)
407	Ministry of Employment Labour and Social Security	831	-	831
408	Ministry of Works, Housing and Infrastructure	352,176	139,306	212,870
409	Ministry of Trade and Industry	19,384	-	19,384
410	National Protected Area Authority	750	110	640
414	Ministry of Water Resources	86,062	19,270	66,792
417	Nuclear Safety and Radiation Protection Authority	500	1,100	(600)
602	External Debt Service Payment	0	53,537	(53,537)
701	Transfers to Local Councils	35,159	-	35,159
Grand Total		1,190,251	360,621	832,250

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Raymond A Coker
For Accountant General
Government of Sierra Leone