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Freetown 1st February, 2024

### Govt. Notice No. 20

#### APPOINTMENT

##### MINISTRY OF HEALTH AND SANITATION

Koroma, Joseph M., Executive Officer, 1.6.23.  
 Bangura, Kadijatu S., Senior Staff Nurse, 1.6.23.  
 Boima, Isatu B., Senior Staff Nurse, 1.6.23.  
 Conteh, Roberta, Senior Staff Nurse, 1.6.23.  
 Kallon, Abigail E., Senior Staff Nurse, 1.6.23.  
 Kamara, Fatmata A., Senior Staff Nurse, 1.6.23.  
 Kamara, Patricia I., Senior Staff Nurse, 1.6.23.  
 Kanu, Adama, Senior Staff Nurse, 1.6.23.  
 Musa, Iye, Senior Staff Nurse, 1.6.23.

Pokawa, Florella, Senior Staff Nurse, 1.6.23.  
 Pyne, Abioseh, Senior Staff Nurse, 1.6.23.  
 Sesay, Fatmata, Senior Staff Nurse, 1.6.23.  
 Sesay, Haja F., Senior Staff Nurse, 1.6.23.  
 Squire, Angella K., Senior Staff Nurse, 1.6.23.  
 Williams, Victoria O., Senior Staff Nurse, 1.6.23.  
 Abu, Janet S. J., State Registered Nurse, 1.6.23.  
 Afolabi, Adenike A., State Registered Nurse, 1.6.23.  
 Aruna, Esther M., State Registered Nurse, 1.6.23.  
 Conteh, Assiatu A., State Registered Nurse, 1.6.23.  
 Conteh, Musa S., State Registered Nurse, 1.6.23.  
 Davies, Rabiatsu V., State Registered Nurse, 1.6.23.  
 Gegbe, Hannah E., State Registered Nurse, 1.6.23.  
 Johnson, Comfort, State Registered Nurse, 1.6.23.  
 Kamara, Sirah, State Registered Nurse, 1.6.23.  
 Kargbo, Mariama R. S., State Registered Nurse, 1.6.23.

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G.P. O/20/24/600/2.24.

Kemokai, Melrose, State Registered Nurse, 1.6.23.  
 Kofie-King, Virginia C.C., State Registered Nurse,  
 1.5.23.  
 Kpaka, Mariama, State Registered Nurse, 1.6.23.  
 Macauley, Fatmata M., State Registered Nurse, 1.6.23.  
 Musa, Badiatu R., State Registered Nurse, 1.6.23.  
 Pieh, Isata, State Registered Nurse, 1.6.23.  
 Sesay, Aminata I., State Registered Nurse, 1.6.23.  
 Sesay, Samuella, State Registered Nurse, 1.6.22.  
 Sillah, Mariama, State Registered Nurse, 1.6.23.  
 Sovula, Ramatu, State Registered Nurse, 1.6.23.  
 Turay, Kadijatu, State Registered Nurse, 1.6.23.  
 Waritay, Kadiatu, State Registered Nurse, 1.6.23.  
 Williams, Musu, State Registered Nurse, 1.6.23.

#### MINISTRY OF ENERGY

Sankoh, Samuel, Senior Driver, 1.7.23.  
 Samura, Momoh, Senior Office Assistant, 1.7.23.

#### MINISTRY OF WORKS AND PUBLIC ASSETS

Jabbie, Ibrahim, Senior Public Facility Management  
 Technician, 1.7.23.  
 Bangura, Sanie, Works Supervisor, 1.7.23.  
 Yambasu, Peter, Works Supervisor, 1.7.23.  
 Bah, Alphajor, Principal Quantity, 1.7.23.  
 Gbaya, Lawrence, Principal Quantity Surveying  
 Superintendent, 1.7.23.  
 Kamara, Abdulai, Surveying Supervisor, 1.7.23.

### CONFIRMATION OF APPOINTMENT

#### MINISTRY OF FINANCE

Nicol, Davidson, Internal Auditor, 24.4.22.  
 Lagawo, Victor James, Driver, 13.4.23.  
 Sahr, Pessima, Assistant Secretary, 31.3.22.

#### THE SECRETARY TO THE CABINET AND HEAD OF THE CIVIL SERVICE

Sie, Ibrahim, Assistant Secretary, 9.4.22.  
 Shaw, Amadu T., Records Officer, 11.12.23.

#### MINISTRY OF DEFENCE

Kamara, Ibrahim S., Assistant Secretary, 30.3.22.  
 Farma, David Moses, Assistant Secretary, 2.4.22.  
 Lungay, Maada S., Assistant Secretary, 30.3.22.

#### NATIONAL MONITORING AND EVALUATION DEPARTMENT

Janneh, Gabriel F., Data Analyst and Quality Officer,  
 6.5.22.

#### MINISTRY OF FISHERIES AND MARINE RESOURCES

Tony-Kallon, Umfa-Ousman, Assistant Secretary,  
 30.3.22.  
 Sesay, N'mah Nima, Assistant Secretary, 1.4.22.  
 Brima, Ruth, Assistant Secretary, 31.3.22.

#### HUMAN RESOURCE MANAGEMENT OFFICE

Gbetu, Paul K., Human Resource Officer,  
 30.4.20.  
 Wilson, Claris A., Human Resource Officer, 16.3.22.  
 Mansaray, Princess W., Human Resource Officer,  
 4.4.22.  
 Vanjah, John, Records Officer, 10.12.22.  
 Kamara, Patricia F., Assistant Secretary, 30.3.22.  
 Moseray, Remilekun A. M. N., Human Resource Officer,  
 21.4.22.  
 Davies, Kelvina V., Human Resource Officer, 24.4.22.  
 Thornton, Albert M., Assistant Secretary, 30.3.22.  
 Koroma, Poreh H., Higher Executive Officer, 4.3.23.  
 Bangura, Abie Mary N-Amara, Assistant Secretary,  
 30.3.22.  
 Kamara, Mohamed W., Assistant Secretary, 30.3.22.  
 Otterbien, Bartham K., Human Resource Officer,  
 11.5.22.  
 Williams, David J., Human Resource Officer, 22.4.22.  
 Ghandi, Aminata R., Human Resource Officer, 1.5.23.

#### MINISTRY OF HEALTH AND SANITATION

Sesay, Messie, Assistant Secretary, 1.4.22.

#### MINISTRY OF TRANSPORT AND AVIATION

Banya, Sama M. K., Assistant Secretary, 18.5.22.  
 Turnor, Finda, Assistant Secretary, 31.3.21.  
 Kaikai, Tiangay, Assistant Secretary, 8.4.22.  
 Kargbo, Abu, Records Officer, 10.12.22.

#### MINISTRY OF TRADE AND INDUSTRY

Ghandi, Kumba, Executive Officer, 10.3.23.

#### MINISTRY OF THE ENVIRONMENT

Koroma, Lamin, Assistant Secretary, 16.3.22.  
 Abu, Baidu, Assistant Secretary, 16.3.22.  
 Anthony, Michael Joe, Assistant Secretary, 16.3.22.  
 Sesay, Naomi K., Assistant Secretary, 16.3.22.

#### MINISTRY OF TECHNICAL AND HIGHER EDUCATION

Dambo, George A., Assistant Secretary, 1.4.22.

Fortune, Christiana, Assistant Secretary, 30.3.22.  
Cowan, Etta M., Assistant Secretary, 8.4.22.

MINISTRY OF SOCIAL WELFARE

Ansumana, Aminata, Assistant Secretary, 4.4.22.

IMMIGRATION DEPARTMENT

Bangura, Fatmata B., Assistant Secretary, 1.3.22.  
Mahayie, Franklin B., Assistant Secretary, 16.3.22.

PUBLIC SECTOR REFORM UNIT

Lahai, Augustine S., Assistant Secretary, 30.3.22.  
George, Odelia M., Assistant Secretary, 31.3.22.

MINISTRY OF INTERNAL AFFAIRS

Jalloh, Ibrahim S., Records Officer, 14.12.22.

OFFICE OF THE VICE PRESIDENT

Ganda, Joseph M., Assistant Secretary, 30.3.22.

**PROMOTION**

MINISTRY OF HEALTH AND SANITATION

Kamara, Mohamed, Senior Registrar, 1.4.23.  
Kamara, Sheik I., Senior Nursing Officer, 1.7.23.

MINISTRY OF ENERGY

Conteh, Abdulai M., Senior Office Assistant, 1.7.23.  
Turay, Mohamed, Driver, 1.7.23.  
Lansana, Alfred, Senior Driver, 1.7.23.  
Kargbo, Lamin, Senior Driver, 1.7.23.

MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL COOPERATION  
Kpukumu, Sullay M. J., Permanent Secretary, 1.4.20.  
Lungay, Duwai S., Permanent Secretary, 1.4.20.

MINISTRY OF GENDER AND CHILDREN'S AFFAIRS

Feika, Matta V. I., Assistant Director, 13.4.23.

OFFICE OF THE ADMINISTRATOR AND REGISTRAR GENERAL

Samura, Roland I., Senior Registration Officer, 1.8.23.  
Mustapha, Fatmata, Senior Registration Officer, 1.8.23.  
Conteh, Aruna N., Senior Driver, 1.7.23.  
Kamara, Mohamed K., Senior Driver, 1.7.23.  
Kargbo, Julius, Senior Driver, 1.7.23.

CIVIL SERVICE TRAINING COLLEGE

Conteh, Musa B., Driver, 1.5.23.

OFFICE OF THE ATTORNEY GENERAL AND MINISTRY OF JUSTICE  
Kamara, Saidu, Supervisor Driver, 1.7.23.  
Dumbuya, Abdulai, Senior Driver, 1.7.23.

MINISTRY OF SPORTS

Alghali, Sumanu O. Z., Permanent Secretary, 3.11.20.

LOCAL GOVERNMENT SERVICE COMMISSION

Kebbie, Brima S. T., Permanent Secretary, 1.4.23.

**RE-DESIGNATED**

MINISTRY OF INFORMATION AND COMMUNICATIONS

Lewis, Janet M., Assistant Secretary, 1.4.23.

MINISTRY OF FINANCE

Bondi, Albert B. S., Stores and Inventory Management Assistant, 1.2.22.

**POSTING**

MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL COOPERATION

Lamin, Jonathan L., Administrative Officer, 3.11.20.  
Logan, Allan, Administrative Officer, 3.11.20.

MINISTRY OF LOCAL GOVERNMENT AND RURAL DEVELOPMENT

Fofanah, Andrew J., Administrative Officer, 3.11.20.

**HOUSE OF PARLIAMENT**

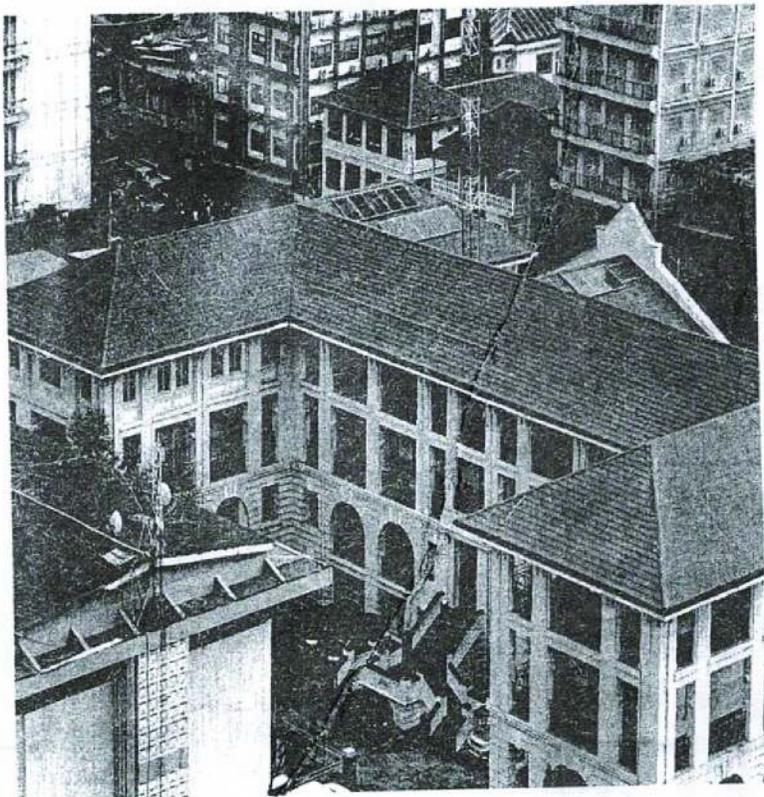
**Govt. Notice No. 21 M.P. HR/SF/2 Vol. VII**

IT IS HEREBY NOTIFIED in terms of Standing Order 47(1) of the Standing Orders of the House of Parliament that the following Bill has been published as a supplement in the *Sierra Leone Gazette* on the date shown and that it is intended to introduce these Bill in the House during its current meeting:—

The Criminal Procedure Act, 2024.	<i>Sierra Leone Gazette</i> Vol. CLXV No. 3 of 11th January, 2024.
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PARAN UMAR TARAWALLY,  
*Clerk of Parliament.*

*Govt. Notice No. 15*



# QUARTERLY FISCAL REPORT OF THE CENTRAL GOVERNMENT

Accountant General's Department, Ministry of Finance

## ABSTRACT

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

QUARTER 3, 2023

**1. Introduction**

This quarterly report has been prepared in accordance with the Public Financial Management Act, 2016.

**2. Basis of Presentation**

This report has been prepared using the actual revenue and expenditure of the Consolidated Fund and Central Government. The accompanying Statement of Receipts and Payments includes budget for the period January to December 2023 and actuals for quarter 3 of the year 2023 compared to budget for the same year. The report is broadly prepared in the form of a statement, which categorises revenue and expenses followed by analysis of revenue by the various streams and expenditure by Ministries, Departments, Projects and Agencies as well as by categories. This report gives an insight of expenditure pattern across the central government. The report is designed to provide the required information needs of various stakeholders.

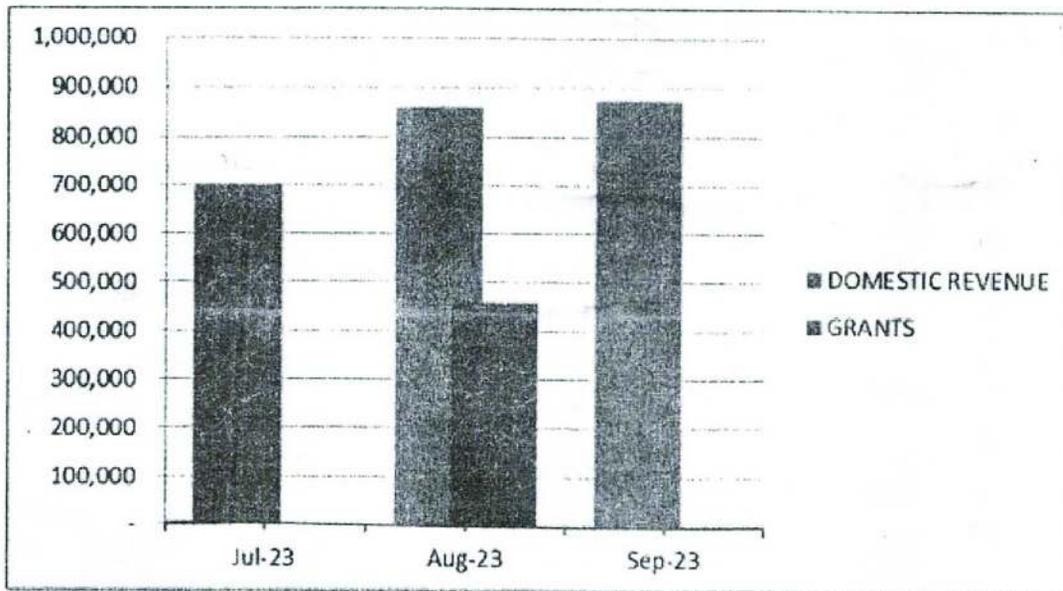
On a daily basis, Ministries, Departments and Agencies carry out budget execution processes in compliance with sections 55 - 65 of the Public Financial Management Act 2016.

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

**3. Total Revenue**

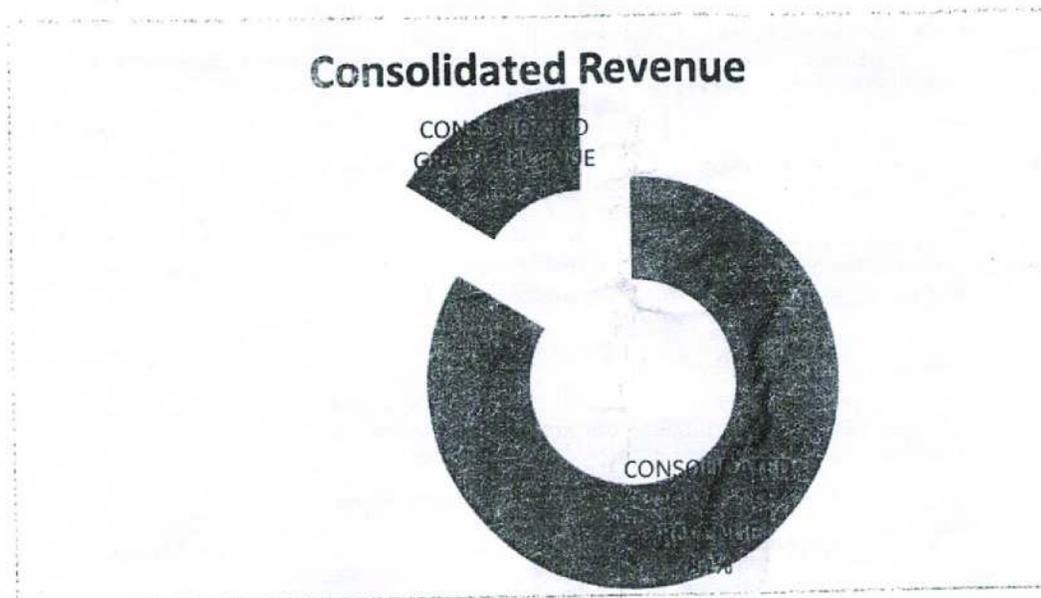
Total consolidated revenue collected in quarter 3, 2023 was SLE 2,897,870 thousand, of which SLE 2,433,418 thousand is domestic revenue while SLE 464,452 thousand is grant from Development Partners. The chart below illustrates quarterly revenue pattern for the quarter ending 30th September 2023.

**CHART 1**



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

## CHART 2



### 4. Domestic Revenue

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

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

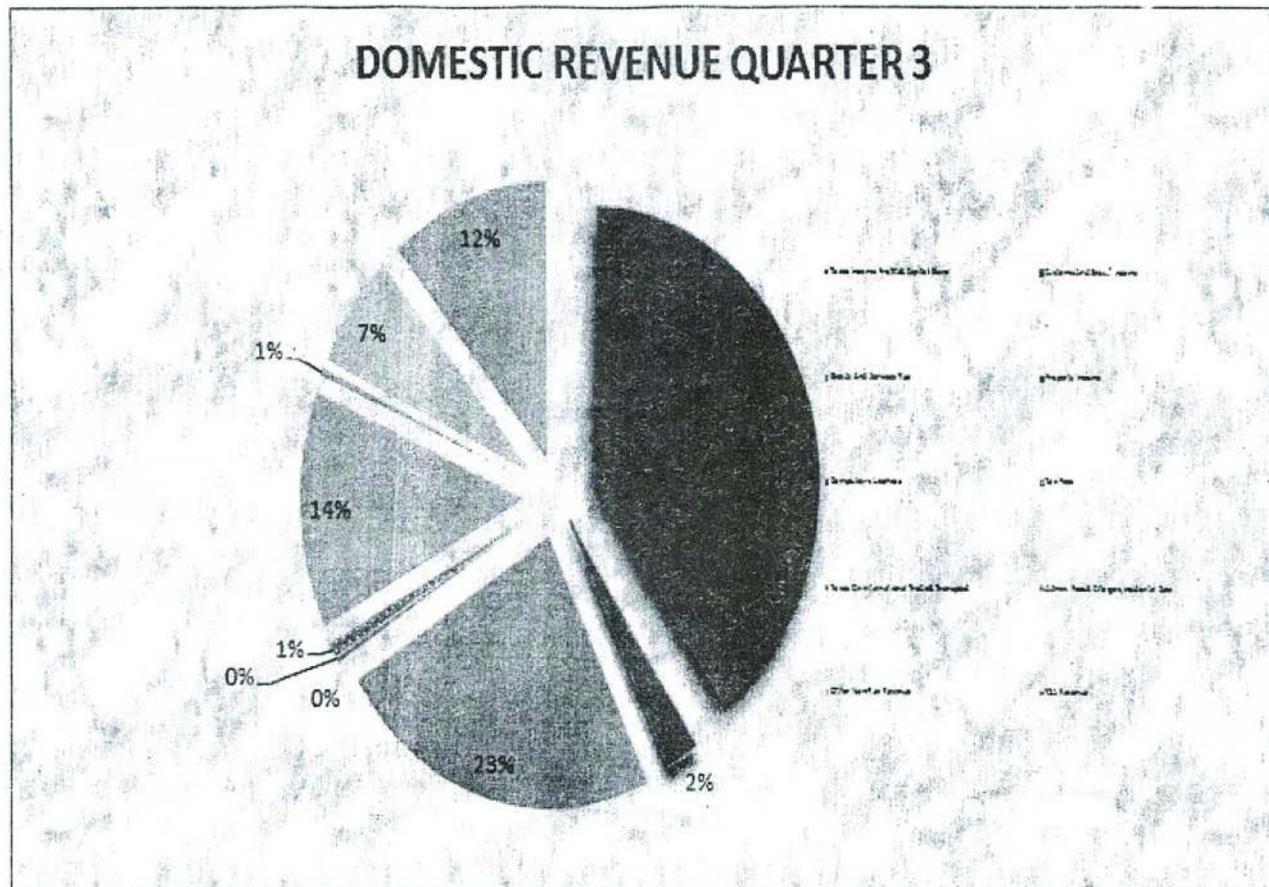
The table below analyse the figures in detail.

**Table 1- 'DOMESTIC REVENUE ANALYSIS - QUARTER 3, 2023**

	Budget Jan 23 - Dec 23	YTD	Jul-23	Aug-23	Sep-23	CRF*Quarter Ending Sep 23	Project and Subvented Agencies	Quarterly Total	QTR3
	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000		%
<b>Domestic Revenue Collection</b>						<b>981,906</b>		<b>981,906</b>	<b>40%</b>
Taxes Income, Profits & Capital Gains	3,690,035	2,753,845	280,831	306,943	414,132	981,906	-	381,906	40%
Customs And Excise Income	470,112	151,685	24,858	22,961	10,734	58,580	-	58,580	2%
Goods And Services Tax	1,839,047	1,480,099	131,833	248,799	188,049	568,481	-	568,481	23%
Property Income	576,805	2,682	-	478	-	478	-	478	0%
Compulsory Licenses	197,753	14,421	222	2,925	4,496	7,643	-	7,643	0%
Tax Fees	105,109	86,010	4,259	9,855	7,160	21,274	-	21,274	1%
Taxes On International Trade & Transport	1,092,238	946,188	113,434	103,283	122,536	339,253	-	339,253	14%
Admin. Fees & Charges, Incidental Sale	284,241	47,792	4,059	4,038	2,515	10,612	-	10,612	0%
Other Non-Tax Revenue	92,480	670,599	55,030	67,066	45,213	167,309	10,738	178,048	7%
TSA Revenue	997,547	913,465	106,848	93,410	77,822	277,881	-	277,881	11%
<b>Total</b>	<b>9,345,367</b>	<b>7,072,786</b>	<b>701,002</b>	<b>859,759</b>	<b>872,657</b>	<b>2,433,418</b>	<b>10,738</b>	<b>2,444,156</b>	<b>1.00</b>

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

**CHART 3**



**5. Expenditure Payments**

During the quarter ending 30th September 2023, total amount expended was SLE5,146,784 thousand. This consists of total operating expenses including finance cost for both domestic and external debt as well as arrears payments and loan amortisation.

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

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

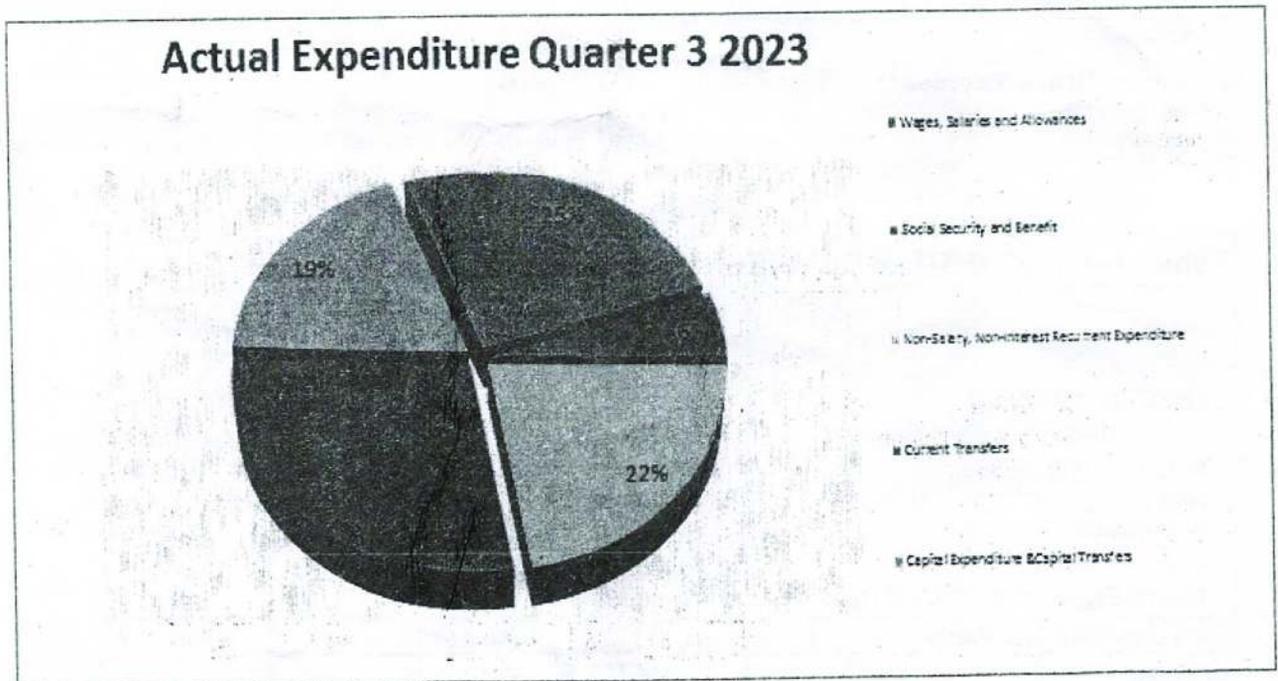
**Table 3- EXPENDITURE PAYMENTS ANALYSIS - Quarter 3, 2023**

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

The sum of SLE1,031,651 thousand was spent on Non-Salary, Non-Interest Recurrent Expenditure, SLE1,321,043 thousand on Current Transfers and SLE873,817 thousand on Capital Expenditure and Transfers, which included interest on external debt. Total expenses above are those of Consolidation Funds only.

Finance cost comprises of domestic interest, which is SLE635,259 thousand, and foreign interest amounted to SLE79,640 thousand. The chart below illustrates the composition of expenditure payments for quarter 3, 2023.

**CHART 4**



## 6. Projects and Sub-Vented Agencies Receipts

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

## 7. Statement of Fiscal Operations

PUBLIC NOTICE								
In accordance to Section 66(2) of the Public Financial Management Act, 2016, quarterly Statement of Receipts into and Payments of the central government for the Quarter ending September 2023 is hereby published.								
STATEMENT OF FISCAL OPERATIONS								
For The Quarter Ending 30th September 2023								
Description	Revised Budget for the year	Actuals for 2023						
	Jan 23 - Dec 23	YTD	Jul-23	Aug-23	Sep-23	CRF Quarter Ending Sep 23	Project and Subvented Agencies	QTR3 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	2,759,845	260,831	308,943	414,132	981,906	-	981,906
Customs And Excise Income	470,112	151,695	24,886	22,961	10,734	58,560	-	58,580
Goods And Services Tax	1,839,047	1,480,099	131,833	248,799	188,049	568,481	-	568,481
Property Income	576,805	2,682	-	478	-	478	-	478
Compulsory Licenses	197,753	14,421	222	2,925	4,496	7,643	-	7,643
Tax Fees	105,109	96,010	4,259	9,856	7,160	21,274	-	21,274
Taxes On International Trade & Transport	1,092,238	546,188	113,434	103,283	122,538	339,253	-	339,253
Admin. Fees & Charges, incidental Sale	284,241	47,792	4,059	4,038	2,515	10,612	-	10,612
Other Non-Tax Revenue	92,480	870,599	55,030	67,066	45,213	167,305	10,738	178,048
TSA Revenue	997,547	913,465	106,648	93,410	77,822	277,881	-	277,881
<b>Total Domestic Revenue</b>	<b>9,345,367</b>	<b>7,072,786</b>	<b>701,002</b>	<b>859,759</b>	<b>872,657</b>	<b>2,433,418</b>	<b>10,738</b>	<b>2,444,156</b>
<b>Grants Receipts (Direct Grant Budgetary Support)</b>								
Bilateral Grants and Transfers	-	1,100	15	27	-	42	-	42
Grants From International Organisations	3,804,319	479,155	3,483	460,927	-	464,410	18,634	483,045
Other Projects	-	-	-	-	-	-	-	-
<b>Total Grant Receipts</b>	<b>3,804,319</b>	<b>480,255</b>	<b>3,498</b>	<b>460,954</b>	<b>-</b>	<b>464,452</b>	<b>18,634</b>	<b>483,086</b>
<b>Total Receipts</b>	<b>13,149,686</b>	<b>7,553,041</b>	<b>704,500</b>	<b>1,320,713</b>	<b>872,657</b>	<b>2,897,870</b>	<b>29,373</b>	<b>2,927,243</b>

STATEMENT OF FISCAL OPERATIONS								
For The Quarter Ending 30th September 2023								
Description	Revised Budget for the year	Actuals for 2023						
	Jan 23 - Dec 23	YTD	Jul-23	Aug-23	Sep-23	CRF Quarter Ending Sep 23	Project and Subvented Agencies	QTR3 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	4,484,499	3,484,149	381,903	441,484	378,952	1,182,338	12,394	1,194,732
Social Security and Benefit	362,581	644,730	107,889	91,418	57,423	256,730	-	256,730
Non-Salary, Non-Interest Recurrent Expenditure	3,628,116	2,658,018	237,251	200,987	593,413	1,031,651	67,223	1,098,874
Current Transfers	2,031,567	4,245,091	480,748	448,031	394,283	1,321,043	-	1,321,043
of which: Transfers to Tertiary Educational Institutions	80,906	33,603	12,653	8,494	9,516	30,653	-	30,653
<i>Transfer to Local Council</i>	100,000	2,491	-	-	-	-	-	-
<i>Transfer to Road Fund</i>	197,938	163,845	21,454	13,119	12,442	47,015	-	47,015
<i>TSA Expenditure</i>	641,211	1,045,659	240,537	181,898	110,203	532,639	-	532,639
<i>National Revenue Authority</i>	246,166	173,647	33,987	14,530	22,440	70,957	-	70,957
<i>Domestic Interest</i>	2,228,000	1,891,545	171,437	226,180	237,642	635,259	-	635,259
Capital Expenditure & Capital Transfers	4,190,372	1,777,648	448,906	123,586	303,326	873,817	521	874,338
Of which: <i>Foreign Interest</i>	220,900	134,233	59,417	14,627	5,596	79,640	-	79,640
<b>TOTAL OPERATING EXPENSES</b>	<b>14,677,135</b>	<b>12,809,635</b>	<b>1,634,687</b>	<b>1,303,506</b>	<b>1,727,377</b>	<b>4,665,579</b>	<b>80,137</b>	<b>4,745,717</b>
<b>Net Cash flow from Operating Activities</b>	<b>(1,527,449)</b>	<b>5,256,594</b>	<b>930,196</b>	<b>17,207</b>	<b>854,721</b>	<b>-1,767,710</b>	<b>50,765</b>	<b>-1,818,474</b>

STATEMENT OF FISCAL OPERATIONS								
For The Quarter Ending 30th September 2023								
Description	Revised Budget for the year	Actuals for 2023						
	Jan 23 - Dec 23	YTD	Jul-23	Aug-23	Sep-23	CRF Quarter Ending Sep 23	Project and Subvented Agencies	QTR3 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	1,019,511	285,519	135,971	18,914	440,404	-	440,404
Short Term Domestic Debt	944,475	1,823,529	292,370	23,304	369,158	684,830	-	684,830
Of which: <i>Ways &amp; Means</i>	304,578	431,078	73,119	239,170	191,439	25,389	-	25,389
<i>Bridging loan</i>	-	-	-	-	-	-	-	-
<i>Treasury Bills</i>	430,303	1,392,450	219,251	262,473	177,716	659,440	-	659,440
Loan Amortization	(414,708)	760,233	354,208	48,535	78,463	481,204	-	481,204
Cheques payable and Others	186,000	20,719	14,421	19,855	6,070	40,346	-	40,346
<b>Total Financing</b>	<b>1,963,782</b>	<b>3,623,991</b>	<b>946,515</b>	<b>227,664</b>	<b>472,604</b>	<b>1,646,783</b>	<b>-</b>	<b>1,646,783</b>
<b>Increase / (Decrease) in Bank Balances during the period</b>	<b>436,333</b>	<b>1,632,603</b>	<b>16,319</b>	<b>244,871</b>	<b>382,117</b>	<b>-120,926</b>	<b>50,765</b>	<b>-171,691</b>

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

Amounts in thousands of new Leones

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

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

Amounts in thousands of new Leones

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

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

for the quarter ending 30th September 2023

Amounts in thousand of new Leones

MDA Co Description	Budget Estimates FY 2023	Actual Quarter 3 2023	Surplus/ (Shortfall) 2023
105 Ministry of Political and Public Affairs	3,400	755	2,645
106 Office of the Chief of Staff	26,050	5,000	21,050
107 Ministry of Local Government & Rural Development	20,155	9,060	11,095
108 Sierra Leone Small Arms Commission	2,000	500	1,500
109 Independent Commission for Peace and National Cohesion	3,500	504	2,996
110 Office of the President	76,129	98,321	(22,192)
112 Office of the Vice President	22,040	8,858	13,182
116 Parliament	38,000	18,370	19,630
117 Cabinet Secretariat	3,700	-	3,700
118 Supreme Court	18,000	-	18,000
121 Audit Service Sierra Leone	12,500	6,612	5,888
122 Human Resource Management Office	4,500	2,569	1,931
123 Public Service Commission	3,500	-	3,500
124 Law Officers' Department	27,500	6,488	21,012
125 Local Courts	600	-	600
126 Independent Police Complaints Board	1,400	400	1,000
127 Ministry of Planning and Economic Development	16,200	3,919	12,281
128 Ministry of Foreign Affairs & International Co-operation	119,495	47,110	72,385
129 Ministry of Finance	118,100	24,284	93,816
130 National Revenue Authority (NRA)	246,166	70,957	175,209
131 Revenue Appellate Board	1,000	-	1,000
132 Accountant General's Department	30,000	6,181	23,819
133 Ministry of Information and Communication	4,400	1,310	3,090
134 National Electoral Commission (NEC)	395,000	-	395,000
137 National Commission for Democracy	3,400	600	2,800
138 Statistics - Sierra Leone	7,000	-	7,000
139 National Commission for Privatisation (NCP)	2,300	500	1,800
140 Mass Media Services	4,000	500	3,500
141 Government Printing Department	3,600	200	3,400
142 National Public Procurement Authority (NPPA)	5,800	1,589	4,211
143 Justice and Legal Service Commission	500	-	500
144 Human Rights Commission Sierra Leone	3,000	750	2,250
145 Rights to Access Information Commission	2,500	375	2,125
146 Ministry of Western Region	2,000	1,400	600
201 Ministry of Defence	156,000	125,670	30,330
203 National Civil Registration Authority	5,200	3,100	2,100
205 Ministry of Internal Affairs	4,100	980	3,120
206 Sierra Leone Police	165,960	152,014	13,946
207 Sierra Leone Correctional Services	80,400	74,607	5,793
208 National Fire Authority	6,900	2,422	4,478
209 Central Intelligence & Security Unit	13,000	4,300	8,700
210 Office of National Security	15,000	24,291	(9,291)
211 Immigration Department	7,900	1,975	5,925
212 National Drugs Law Enforcement Agency	950	713	238

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

Amounts in thousands of new Leones

213 National Disaster Management Agency	15,000	2,250	12,750
214 National Cybersecurity Coordination Center	1,000	250	750
300 Ministry of Technical Higher Education	137,580	34,948	102,632
301 Ministry of Education, Science and Technology	34,900	258,667	(223,767)
302 Ministry of Sports	4,000	1,205	2,795
303 Ministry of Tourism and Cultural Affairs	4,150	45	4,105
304 Ministry of Health and Sanitation	67,300	54,341	12,959
305 Ministry of Social Welfare, Gender & Children's Affairs	17,500	2,211	15,289
306 Ministry of Lands, Country Planning and the Environment	3,800	1,222	2,578
307 National Pharmaceutical Procurement Unit (NPPU)	65,100	3,000	62,100
308 National Commission for Social Action	3,100	-	3,100
309 Dental and Medical Board	700	105	595
310 Ministry of Youth Affairs	6,200	2,835	3,365
311 Health Service Commission	4,000	-	4,000
312 Teaching Service Commission	3,500	-	3,500
313 National Youth Service	3,000	450	2,550
314 National HIV and AIDS Commission	2,500	375	2,125
315 Teaching Hospital Complex Administration	2,300	810	1,490
316 Civil Service Training College	800	400	400
317 Post Graduate College of Health Specialist	2,900	435	2,465
318 Ministry of Environment	4,150	5,045	(895)
319 Ministry of Gender & Children's Affairs	5,400	1,999	3,401
320 National Sports Authority	33,200	24,480	8,720
321 Student Loan Scheme Secretariat	4,000	2,066	1,934
322 National Land Commission of Sierra Leone	4,000	-	4,000
345 Pharmacy Board Services	5,000	-	5,000
401 Ministry of Agriculture, Forestry and Food Security	39,200	28,487	10,713
402 Ministry of Fisheries and Marine Resources	17,900	2,017	15,883
403 Ministry of Mines and Mineral Resources	5,020	101	4,919
404 Ministry of Transport and Aviation	50,000	500	49,500
405 Ministry of Tourism and Cultural Affairs	10,100	1,440	8,660
406 Ministry of Energy	340,300	98,809	241,491
407 Ministry of Labour and Social Security	9,600	1,880	7,720
408 Ministry of Works, Housing and Infrastructure	15,830	10,720	5,110
409 Ministry of Trade and Industry	14,440	1,802	12,638
410 National Protected Area Authority	5,100	255	4,845
411 Road Maintenance Fund	197,938	47,015	150,923
412 National Telecommunications Commission	265,595	46,091	219,504
413 Sierra Leone Electricity and Water Regulatory Commission	1,200	-	1,200
414 Ministry of Water Resources	17,200	4,760	12,440
415 Sierra Leone Maritime Administration	45,269	43,344	1,925
416 Civil Aviation Authority	54,406	28,844	25,562
417 Nuclear Safety and Radiation Protection Authority	4,500	-	4,500
418 Sierra Leone Agricultural Research Institute (SLARI)	4,800	-	4,800
419 Local Content Agency	3,200	480	2,720
420 Sierra Leone Environmental Protection Agency	39,215	27,364	11,851
421 Small and Medium Enterprises Development Agency	1,900	-	1,900
422 Sierra Leone Meteorological Agency	2,000	298	1,702
423 Sierra Leone Petroleum Regulatory Agency	15,520	27,145	(11,625)
424 Sierra Leone Petroleum Directorate	9,585	4,033	5,552
425 Sierra Leone Road Safety Authority	54,792	16,054	38,738
426 Sierra Leone Seed Certification Agency	1,750	-	1,750

427 National Fertilizer Regulatory Agency	1,650	-	1,650
428 National Investment Board	10,100	2,556	7,544
430 Cargo Tracking Fees transfers To SLPA	156,829	40,964	115,865
509 Change in Arrears	186,000	115,524	70,476
601 Public Debt Charges	2,228,000	946	2,227,054
602 External Debt Service Payment	1,652,011	-	1,652,011
610 Contingency Expenditure	10,200	9,950	250
611 Special Warrants of the President	4,800	30,034	(25,234)
612 Unallocated Head of Expenditure	4,000	12,976	16,976
701 Transfers to Local Councils	115,252	34,674	80,578
<b>Grand Total</b>	<b>7,713,127</b>	<b>1,717,435</b>	<b>5,995,692</b>

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

for the quarter ending September 2023

Amounts in thousands of new Leone s

MDA Code	Description	Budget Estimates FY 2023	Actual Quarter 3 2023	Surplus/ (Shortfall) 2023
106	Office of the Chief Minister	5,000	-	5,000
110	Office of the President	3,000	4,918	(1,918)
121	Audit Service Sierra Leone	3,000	-	3,000
122	Human Resource Management Office	-	-	-
123	Public Service Commission	1,000	-	1,000
124	Law Officers' Department	300	314	(14)
127	Ministry of Planning and Economic Development	3,000	500	2,500
128	Ministry of Foreign Affairs & International Co-operation	3,500	790	2,710
129	Ministry of Finance	11,900	7,090	4,810
132	Accountant Generals Department	-	681	(681)
133	Ministry of Information and Communication	3,500	-	3,500
134	National Electoral Commission (NEC)	6,000	-	6,000
138	Statistics - Sierra Leone	1,500	-	1,500
201	Ministry of Defence	20,552	5,380	15,172
203	National Civil Registration Authority	4,000	-	4,000
205	Ministry of Internal Affairs	-	41	(41)
206	Sierra Leone Police	2,000	17,452	(15,452)
207	Sierra Leone Correctional Services	3,000	2,335	665
208	National Fire Authority	-	10,277	(10,277)
209	Central Intelligence & Security Unit	2,000	-	2,000
300	Ministry of Technical Higher Education	42,200	965	41,235
301	Ministry of Education, Science and Technology	476,668	-	476,668
302	Ministry of Sports	-	505	(505)
304	Ministry of Health and Sanitation	88,620	20,368	68,252
306	Ministry of Lands, Country Planning and the Environment	200	-	200
308	National Commission for Social Action	13,000	-	13,000
310	Ministry of Youth Affairs	4,500	351	4,149

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

Amounts in thousands of new Leones

313 National Youth Service	1,500	-	1,500
318 Ministry of Environment	12,000	-	12,000
319 Ministry of Gender & Children's Affairs	1,000	-	1,000
401 Ministry of Agriculture, Forestry and Food Security	70,200	-	70,200
402 Ministry of Fisheries and Marine Resources	10,000	5,000	5,000
404 Ministry of Transport and Aviation	96,000	-	96,000
405 Ministry of Tourism and Cultural Affairs	2,000	1,000	1,000
406 Ministry of Energy	74,600	35,289	39,311
408 Ministry of Works, Housing and Infrastructure	86,000	605,874	(519,874)
409 Ministry of Trade and Industry	18,000	-	18,000
414 Ministry of Water Resources	97,000	62,125	34,875
417 Nuclear Safety and Radiation Protection Authority	-	1,500	(1,500)
602 External Debt Service Payment	-	-	-
701 Transfers to Local Councils	37,260	11,422	25,838
<b>Grand Total</b>	<b>1,204,000</b>	<b>794,177</b>	<b>409,823</b>

.....  
**Richard S. Williams**

*Accountant General*

Government of Sierra Leone