



# The Sierra Leone Gazette

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THURSDAY 20TH OCTOBER, 2022

No. 77

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Freetown 20th October, 2022

Govt. Notice No. 420

### APPOINTMENT

MINISTRY OF INTERNAL AFFAIRS

Lemon, Samuel, Fire Fighter, 14.1.20.

MINISTRY OF HEALTH AND SANITATION

Kamara, Mohamed B., Assistant Environmental Health Inspector, 1.3.22.  
Samuels, Robert J., Registrar, 1.3.22.  
Bockarie, Lucinda, Registrar, 17.1.19.  
Kalokoh, Foday, Medical Laboratory Technician, 1.4.21.  
Tuah-Johnson, Christaiana, Maternal and Child Health Aide, 1.7.15.  
Sesay, Bernadette, Community Health Technician, 1.12.21.  
Sankoh, Bundu, Community Health Technician, 1.12.21.  
Thomas, Catherine K., Senior Staff Nurse, 1.10.21.  
Kargbo, John, Office Assistant (Level), 1.5.21.  
Konteh, Kadiatu N., Maternal and Child Health Aide, 1.7.2.

NATIONAL FIRE FORCE, MINISTRY OF INTERNAL AFFAIRS

Tima, Konba, Firefighter, 10.2.20.

MINISTRY OF FINANCE

Toby, Cyril S., Date Entry Clerk, 1.9.10.

OFFICE OF THE ADMINISTRATOR AND REGISTRAR GENERAL

Kabba, Mohamed, Senior Records Assistant, 1.9.10.

PROVINCIAL SECRETARY'S OFFICE, KENEMA DISTRICT  
Kamara, Amara, Office Assistant, 1.5.21.

MINISTRY OF WATER RESOURCES

Songo, Jusu, Records Assistant, 1.6.21.  
Kamara, Mohamed S., Assistant Laboratory Technician, 1.6.21.

MINISTRY OF FISHERIES AND MARINE RESOURCES

Sheriff, Ayodele, Fisheries Assistant, 7.3.19.  
Conteh, Alhaji, Coxswain, 3.12.18.  
Aruna, Michael N., Fisheries Officer, 14.1.19.

MINISTRY OF AGRICULTURE, FORESTRY AND FOOD SECURITY  
Sesay, Saidu B., Forest Guard, 12.13.10.

MINISTRY OF SOCIAL WELFARE GENDER AND CHILDREN'S AFFAIRS  
Musa, Bockarie B., Social Development Worker, 1.7.21  
Conteh, Collis M. M., Social Services Assistant, 1.9.10.

HUMAN RESOURCE MANAGEMENT OFFICE

Wilson, Ernestina A. E., Records Supervisor, 1.7.21.  
Keita, Rita P., Assistant Director of Human Resource(gazetted), 1.2.21.

MINISTRY OF WORKS AND PUBLIC ASSETS

Davies, Joyce D., Account Assistant, 1.2.21.  
Thimas, Michael, Deputy Secretary (Gazetted), 1.11.21.

MINISTRY OF DEFENCE

Jalloh, Ummu K., State Registered Nurse, 1.6.21.

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MINISTRY OF TECHNICAL AND HIGHER EDUCATION  
Senesie, Abdul A. B., Deputy Director Technical and Vocational Education, 13.5.19.

### CONFIRMATION OF APPOINTMENT

MINISTRY OF TRADE AND INDUSTRY  
Wurie, Minkailu J., Trade Monitor, 1.12.21.

MINISTRY OF FINANCE  
Jusu, Francess, Assistant Accountant, 1.6.17.

MINISTRY OF HEALTH AND SANITATION  
Buck, Jannet D., Inspecting Pharmacist, 8.1.14.  
Dakowa, Maxwell T., Public Health Superintendent, 1.1.17.

SIERRA LEONE CIVIL SERVICE  
Konney, Harding, Higher Executive Officer, 1.2.14.  
Kamara, Kinday, 3rd Grade Clerk, 25.9.16.

### PROMOTION

MINISTRY OF HEALTH AND SANITATION  
Senga, Marie F., Senior Staff Nurse, 1.10.21.  
Lansana, Florence J., Senior Staff Nurse, 1.10.21.  
Marrah, Isatu, Principal Nursing Officer, 1.10.21.  
Conteh, Momoh, Senior Driver, 2.2.22.  
Fofanah, Unisa, Senior Driver, 1.6.21.  
Bailor, Samuel S., Senior Pharmacist, 1.4.21.  
Lahai, Wani K., Principal Public Health Sister, 25.9.17.

MINISTRY OF AGRICULTURE AND FORESTRY  
Allie, Matthus, Agricultural Instructor, 1.2.22.  
Conteh, Osman, Agricultural Instructor, 1.2.22.  
Charley, Joseph M., Agricultural Instructor, 1.2.22.  
Karimu, John, Agricultural Instructor, 1.2.22.  
Turay, Saidu, Agricultural Instructor, 1.2.22.  
Sheriff, Brima, Senior Driver, 1.6.21.  
Conteh, Sullay, Senior Driver, 1.6.21.  
Koroma, Brima, Senior Driver, 1.6.21.  
Robbin, Joseph, Senior Driver, 1.6.21.  
Kamara, Sampha, Senior Driver, 1.6.21.  
Gassimu, Thomas, Senior Driver, 1.6.21.

HUMAN RESOURCE MANAGEMENT OFFICE  
Shae, Lansana, Records Supervisor, 1.7.21.  
Kabba, Philip B., Senior Monitoring and Evaluation Officer, 1.4.19.

MINISTRY OF TRANSPORT AND AVIATION  
Brown, Wilhemina, Secretary Stenographer, 1.9.21.

MINISTRY OF MINES AND MINERAL RESOURCES  
Kargbo, Sheku, Senior Driver, 1.4.21.

SIERRA LEONE CIVIL SERVICE  
Momoh, Komba, Deputy Secretary, 1.6.16.  
Sam-Kpaka, Peter, Permanent Secretary, 1.8.15.

OFFICE OF THE ATTORNEY-GENERAL AND THE MINISTRY OF JUSTICE  
Rogers, Andrew T., State Council, 10.11.15.

MINISTRY OF FISHERIES AND MARINE RESOURCES  
Mansaray, Mamoud, Senior Fisheries Officer, 1.5.21.

### TRANSFER

MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL COOPERATIONS  
Yajah, Jane, Senior Secretary, 2.5.19.

HUMAN RESOURCE MANAGEMENT OFFICE  
Nicol, Josephine, Stenographer, 10.6.21.  
Allieu, Rashid, Driver, 23.5.19.

### RESIGNATION

MINISTRY OF FISHERIES AND MARINE RESOURCES  
Kargbo, Amara M., Fisheries Observer, 14.6.22.

MINISTRY OF MINES AND MINERAL RESOURCES  
Kanu, Desmond R., Geologist, 23.12.19.  
Akinbola, Thomas K. O., Government Mining Engineer, 31.12.19.  
Kallón, Maisarrah, Government Mining Engineer, 31.12.19.

MINISTRY OF INFORMATION AND COMMUNICATION  
Pratt, Benjamin E., Assistant News Editor, 1.9.29.

MINISTRY OF HEALTH AND SANITATION  
Konteh, John M., House Officer, 31.5.18.  
Sawanah, Samuel, Secretary Officer, 29.9.19.

### RE-DESIGNATION

MINISTRY OF FINANCE

Koroma, Patience A., Stores and Inventory Management Assistant, 1.2.22.  
Tejan, Aminata, Stores and Inventory Management Assistant, 1.2.22.  
Kanu, Abu Bakarr, Stores and Inventory Management Officer, 1.2.22.  
Sesay, Abu, Stores and Inventory Clerk (Level 1), 1.2.22.  
Sesay, Saio, Stores and Inventory Management Assistant, 1.2.22.

### DISMISAL FROM THE SERVICE

SIERRA LEONE CORRECTIONAL SERVICE  
William, P., Prison Officer, 2.7.19.

### OBITUARY

MINISTRY OF HEALTH AND SANITATION

Govt. Notice No. 383 Pin Code 132233  
The Death is Announced with Regret of Siaffa, Massah Former State Enrolled Community Health Nurse Formerly attached to the Sierra Leone Teaching Hospital Connaught which sad event took Place on the 8th February, 2016.

Govt. Notice No. 384 Pin Code 129071  
The Death is Announced with Regret of Vandi, Amara Kenneth Former State Enrolled Community Health Nurse Formerly attached to the Koidu Government Hospital which sad event took Place on the 12th December, 2012.

Govt. Notice No. 385 Pin Code 126509  
The Death is Announced with Regret of Bultman, Mariatu Former Dental Receptionist Formerly attached to the Connaught Hospital which sad event took Place on the 11th January,

Govt. Notice No. 386 Pin Code 10134  
The Death is Announced with Regret of Barrie, Chernor Former Finance Officer Formerly attached to the Directorate of Financial Resource quarters Youyi Building which sad event took Place on the 19th October, 2017.

Govt. Notice No. 387 Pin Code 105643  
The Death is Announced with Regret of Gassama, Victor Former Messenger Formerly attached to the Rokupa Government Hospital which sad event took Place on the 3rd November, 2018.

Govt. Notice No. 388 Pin Code 126774  
The Death is Announced with Regret of Konneh, Bintu M., Former Maternal Child Health Aide Formerly attached to the District Health Management Team-Work Western Area which sad event took Place on the 30th November, 2021.

Govt. Notice No. 389 Pin Code 121623  
The Death is Announced with Regret of Bangura, Salamatu Former State Certified Midwife Formerly attached to the Ogoo Farm Health Centre which sad event took Place on the 5th December, 2018.

Govt. Notice No. 390 Pin Code 125067  
The Death is Announced with Regret of Fofanah, Mohamed Lamin Former Community Health Inspector Formerly attached to the Gondama CHC. Bo District which sad event took Place on the 25th December, 2018.

Govt. Notice No. 391 Pin Code 125781  
The Death is Announced with Regret of Madeline Domingo Former Basic Speciality Midwife Formerly attached to the Ministry of Health and Sanitation which sad event took Place on the 31st March, 2019.

Govt. Notice No. 392 Pin Code 109787  
The Death is Announced with Regret of Kanu, Mohamed S., Former Laboratory Technician Formerly attached to the District Health Management Team Moyamba District which sad event took Place on the 6th August, 2020.



Govt. Notice No. 393 Pin Code 120147  
The Death is Announced with Regret of MarCarthy, Joyce B. Former Telephone Operator Formerly attached to the Human Resource for Health Department Ministry of Health and Sanitation which sad event took Place on the 3rd December, 2020.

Govt. Notice No. 394 Pin Code 124986  
The Death is Announced with Regret of Bangura, Abdul N., Former Nursing Aide Formerly attached to the Port Loko Government Hospital which sad event took Place on the 13th June, 2017.

Govt. Notice No. 395 Pin Code 122746  
The Death is Announced with Regret of Benya, Mohamed Former Pharmacy Technician Formerly attached to the Connaught Hospital in the Ministry of Health and Sanitation which sad event took Place on the 24th November, 2019.

Govt. Notice No. 396 Pin Code 120660  
The Death is Announced with Regret of Kargbo, Sillah Former Mental Attendant Formerly attached to the Ministry of Health and Sanitation which sad event took Place on the 30th September, 2019.

Govt. Notice No. 397 Pin Code 104523  
The Death is Announced with Regret of Swarrah, Janet Former State Enrolled Community Health Nurse Formerly attached to the Ministry of Health and Sanitation which sad event took Place on the 24th May, 2020.

Govt. Notice No. 398 Pin Code 107791  
The Death is Announced with Regret of Mansaray, Abibatu Former State Enrolled Community Health Nurse Formerly attached to the Ministry of Health and Sanitation which sad event took Place on the 28th September, 2014.

Govt. Notice No. 399 Pin Code 104587  
The Death is Announced with Regret of Jalloh, Marie Former Caterer Formerly attached to the JUI Government Hospital which sad event took Place on the 24th May, 2020.

Govt. Notice No. 400 Pin Code 104587  
The Death is Announced with Regret of Jalloh, Marie Former Caterer Formerly attached to the JUI Government Hospital which sad event took Place on the 24th May, 2020.

#### MINISTRY OF LOCAL GOVERNMENT AND RURAL DEVELOPMENT

Govt. Notice No. 401 Pin Code 130695  
The Death is Announced with Regret of Sesay, Mohamed B. Former Work Service Employee Formerly attached to the Bonthe District Office which sad event took Place on the 23rd May, 2017.

#### MINISTRY OF LANDS, HOUSING AND COUNTRY PLANNING

Govt. Notice No. 402 Pin Code 131129  
The Death is Announced with Regret of Kamara, Babah K. Former Technical Officer Formerly attached to the Ministry of Lands, Housing and Country Planning which sad event took Place on the 20th October, 2021.

Govt. Notice No. 403 Pin Code 127413  
The Death is Announced with Regret of Bennett, Harriett E. Former Technical Officer Formerly attached to the Ministry of Health and Sanitation which sad event took Place on the 15th July, 2019.

#### MINISTRY OF INTERNAL AFFAIRS AND CORRECTIONAL SERVICE COUNCIL

Govt. Notice No. 404 Pin Code 157301  
The Death is Announced with Regret of Samura, Abu Bakarr Former third Class Corrections Officer Formerly attached to the Ministry of Internal Affairs and Correctional Service which sad event took Place on the 4th October, 2021.

Govt. Notice No. 405 Pin Code 101637  
The Death is Announced with Regret of Bangura, Nanah B. Former 2nd grade clerk grade 3 Formerly attached to the Ministry of Internal Affairs which sad event took Place on the 9th December, 2018.

Govt. Notice No. 406 Pin Code 156878  
The Death is Announced with Regret of Kamara, Osman Former 2nd Class Corrections Officer Formerly attached to the Ministry of Internal Affairs and Secretary Correctional Service Council which sad event took Place on the 19th November, 2019.

Govt. Notice No. 407 Pin Code 156531  
The Death is Announced with Regret of Kargbo, Hassan Former 2nd Class Corrections Officer Formerly attached to the Ministry of Internal Affairs and Secretary Correctional Service Council which sad event took Place on the 29th April, 2020.

Govt. Notice No. 408 Pin Code 156047  
The Death is Announced with Regret of Bangura, Abu Bakarr Former 1st Class Corrections Officer Formerly attached to the Ministry of Internal Affairs and Secretary Correctional Service Council which sad event took Place on the 5th June, 2019.

Govt. Notice No. 409 Pin Code 155112  
The Death is Announced with Regret of Paulina, Stack-Davies Former Assistant Superintendent of Corrections Formerly attached to the Ministry of Internal Affairs and Secretary Correctional Service Council which sad event took Place on the 18th June, 2019.

Govt. Notice No. 410 Pin Code 157798  
The Death is Announced with Regret of Mannah, Joseph D. Former 3rd class Corrections Officer Formerly attached to the Ministry of Internal Affairs which sad event took Place on the 4th December, 2020.

#### MINISTRY OF WORKS

Govt. Notice No. 411 Pin Code 128068  
The Death is Announced with Regret of MarCarthy, Bambay Former 3rd Grade Clerk Formerly attached to the Ministry of Works and Public Assets which sad event took Place on the 22nd March, 2020.

#### IMMIGRATION DEPARTMENT

Govt. Notice No. 412 Pin Code 127724  
The Death is Announced with Regret of Bernes, Charles N. S. Former Immigration Assistant Formerly attached to the Immigration Department which sad event took Place on the 16th March, 2019.

#### NATIONAL FIRE FORCE, MINISTRY OF INTERNAL AFFAIRS

Govt. Notice No. 413 Pin Code 150199  
The Death is Announced with Regret of Bangura, Abu B. Former First Class Fire Fighter Formerly attached to the Ministry of Internal Affairs which sad event took Place on the 28th December, 2019.

Govt. Notice No. 414 Pin Code 150232  
The Death is Announced with Regret of Kargbo, James L. Former Assistant Divisional Officer Formerly attached to the Ministry of Internal Affairs which sad event took Place on the 9th June, 2020.

#### SIERRA LEONE CORRECTIONAL SERVICE

Govt. Notice No. 415 Pin Code 155204  
The Death is Announced with Regret of Williams Jariatu Former Assistant Superintendent of Corrections Formerly attached to the Sierra Leone Correctional Service which sad event took Place on the 8th March, 2019.

#### MINISTRY OF FINANCE

Govt. Notice No. 416 Pin Code 737053  
The Death is Announced with Regret of Kamara, Moriba Former Senior Economist Formerly attached to the Ministry of Finance which sad event took Place on the 26th April, 2020.

#### Govt. Notice No. 421

The following is published as supplement to this number of the Sierra Leone Gazette:—

STATUTORY INSTRUMENT No. 11 OF 2022

The Independent Media Commission (Print And Electronic Media) Regulations, 2022



## HOUSE OF PARLIAMENT

Govt. Notice No. 422-425 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 Bills has been published as supplements in the *Sierra Leone Gazette* on the dates shown and that it is intended to introduce these Bills in the House during its current meeting:—

The National Land Commission *Sierra Leone Gazette*  
Act, 2022 *Extraordinary* Vol.

CXLXIII No. 47  
of 5th July, 2022.

UMAR PARAN TARAWALLY,  
*Clerk of Parliament.*

The Customary Land Right  
Act, 2022

*Sierra Leone Gazette*  
*Extraordinary* Vol.  
CXLXIII No. 47  
of 5th July, 2022.

Govt. Notice No. 426

UMAR PARAN TARAWALLY,  
*Clerk of Parliament.*

The National Council for  
Civic Education and  
Democracy Act, 2022

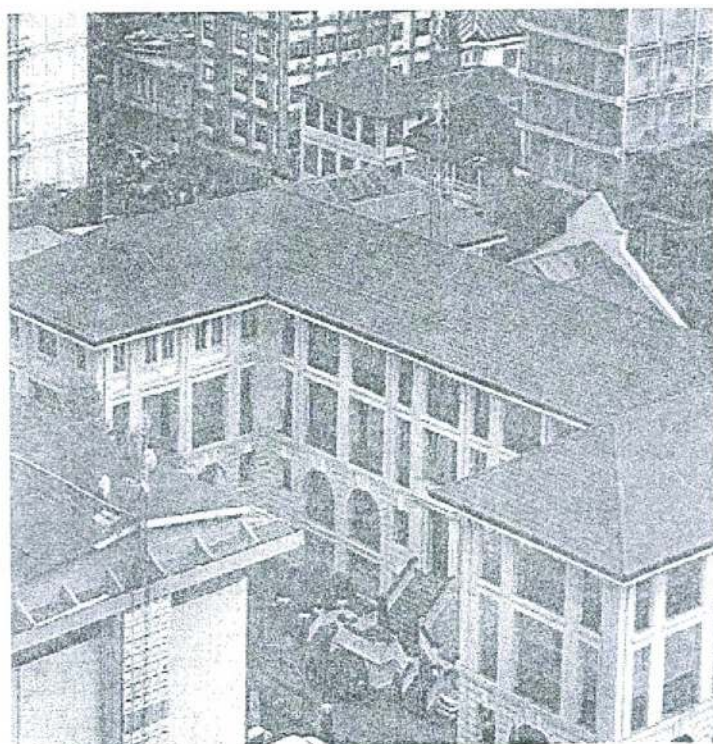
*Sierra Leone Gazette*  
Vol. CXLXIII No.  
70 of 29th  
September, 2022.

UMAR PARAN TARAWALLY,  
*Clerk of Parliament.*

The Extrative Industries  
Revenue (Amendment)  
Act, 2022

*Sierra Leone Gazette*  
*Extraordinary* Vol.  
CXLXIII No. 72 of  
7th October, 2022.

UMAR PARAN TARAWALLY,  
*Clerk of Parliament.*



## QUARTERLY FISCAL REPORT OF THE CENTRAL GOVERNMENT

*Accountant General's Department,  
Ministry of Finance*

### ABSTRACT

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

**QUARTER 1, 2022**

| MDA Code           | Description  | Budget Estimates<br>FY 2022 | Actual<br>Quarter 1<br>2022 | Surplus/<br>(Shortfall)<br>2022 |
|--------------------|--|-----------------------------|-----------------------------|---------------------------------|
| 409                | Ministry of Trade and Industry                           | 28,025                      | 7,635                       | 20,390                          |
| 410                | National Protected Area Authority                        | 19,043                      | 5,583                       | 13,460                          |
| 411                | Road Maintenance Fund Administration (SLRA Staff)        | 28,778                      | 7,276                       | 21,502                          |
| 413                | Sierra Leone Electricity and Water Regulatory Commission | 4,955                       | 1,441                       | 3,515                           |
| 414                | Ministry of Water Resources                              | 16,948                      | 5,542                       | 11,406                          |
| 417                | Nuclear Safety and Radiation Protection Authority        | 4,876                       | 878                         | 3,998                           |
| 418                | Sierra Leone Agricultural Research Institute             | 16,835                      | 4,011                       | 12,823                          |
| 419                | Sierra Leone Local Content Agency                        | 3,420                       | 950                         | 2,470                           |
| 421                | Small and Medium Enterprises Development Agency          | 6,393                       | 2,399                       | 3,993                           |
| 422                | Sierra Leone Meteorological Agency                       | 5,550                       | 1,245                       | 4,305                           |
| 426                | Sierra Leone Seed Certification Agency                   | 1,293                       | 1,223                       | 70                              |
| 427                | National Fertilizer Regulatory Agency                    | 471                         | 542                         | (71)                            |
| 428                | National Investment Board                                | 5,123                       | -                           | 5,123                           |
| 509                | Change in Domestic Suppliers Arrears                     | -                           | -                           | -                               |
| 701                | Transfers to Local Councils                              | 32,082                      | 8,042                       | 24,040                          |
| <b>Grand Total</b> |  | <b>3,898,000</b>            | <b>1,091,051</b>            | <b>2,806,949</b>                |

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

|     |  |         |        |         |
|-----|--|---------|--------|---------|
| 105 | Ministry of Political and Public Affairs                 | 2,424   | 434    | 1,990   |
| 106 | Office of the Chief of Staff                             | 21,410  | 9,220  | 12,190  |
| 107 | Ministry of Local Government & Rural Development         | 16,583  | 1,365  | 15,218  |
| 108 | Sierra Leone Small Arms Commission                       | 1,260   | -      | 1,260   |
| 109 | Independent Commission for Peace and National Cohesion   | 2,000   | 2,000  | -       |
| 110 | Office of the President                                  | 76,532  | 36,238 | 40,294  |
| 112 | Office of the Vice President                             | 18,693  | 11,529 | 7,164   |
| 116 | Parliament   | 36,717  | -      | 36,717  |
| 117 | Cabinet Secretariat                                      | 3,147   | -      | 3,147   |
| 118 | Supreme Court  | 15,000  | 11,134 | 3,866   |
| 121 | Audit Service Sierra Leone                               | 11,411  | -      | 11,411  |
| 122 | Human Resource Management Office                         | 3,500   | 556    | 2,944   |
| 123 | Public Service Commission                                | 3,097   | 1,549  | 1,548   |
| 124 | Law Officers' Department                                 | 23,394  | 4,567  | 18,827  |
| 125 | Local Courts   | 494     | -      | 494     |
| 126 | Independent Police Complaints Board                      | 1,251   | -      | 1,251   |
| 127 | Ministry of Planning and Economic Development            | 16,710  | 3,271  | 13,439  |
| 128 | Ministry of Foreign Affairs & International Co-operation | 104,453 | 8,542  | 95,911  |
| 129 | Ministry of Finance                                      | 68,431  | 30,295 | 38,136  |
| 130 | National Revenue Authority (NRA)                         | 207,721 | 7,420  | 200,301 |
| 131 | Revenue Appellate Board                                  | 932     | -      | 932     |



| MDA Code | Description   | Budget Estimates FY 2022 | Actual Quarter 1 2022 | Surplus/ (Shortfall) 2022 |
|----------|---|--------------------------|-----------------------|---------------------------|
| 132      | Accountant General's Department                         | 25,000                   | 2,308                 | 22,692                    |
| 133      | Ministry of Information and Communication               | 4,000                    | 888                   | 3,112                     |
| 134      | National Electoral Commission (NEC)                     | 300,000                  | 5,000                 | 295,000                   |
| 137      | National Commission for Democracy                       | 1,500                    | -                     | 1,500                     |
| 138      | Statistics - Sierra Leone                               | 6,000                    | -                     | 6,000                     |
| 139      | National Commission for Privatisation (NCP)             | 2,000                    | 15,463                | (13,463)                  |
| 140      | Mass Media Services                                     | 3,000                    | -                     | 3,000                     |
| 141      | Government Printing Department                          | 3,416                    | -                     | 3,416                     |
| 142      | National Public Procurement Authority (NPPA)            | 5,500                    | 2,750                 | 2,750                     |
| 143      | Justice and Legal Service Commission                    | 466                      | -                     | 466                       |
| 144      | Human Rights Commission Sierra Leone                    | 2,000                    | 940                   | 1,060                     |
| 145      | Rights to Access Information Commission                 | 1,800                    | 1,100                 | 700                       |
| 146      | Ministry of Western Region                              | 1,000                    | 500                   | 500                       |
| 201      | Ministry of Defence                                     | 112,351                  | 24,520                | 87,831                    |
| 203      | National Civil Registration Authority                   | 5,197                    | 2,599                 | 2,598                     |
| 205      | Ministry of Internal Affairs                            | 3,000                    | -                     | 3,000                     |
| 206      | Sierra Leone Police                                     | 110,095                  | 52,921                | 57,174                    |
| 207      | Sierra Leone Correctional Services                      | 60,665                   | 16,897                | 43,768                    |
| 208      | National Fire Authority                                 | 5,982                    | 670                   | 5,312                     |
| 209      | Central Intelligence & Security Unit                    | 10,000                   | 8,885                 | 1,115                     |
| 210      | Office of National Security                             | 9,200                    | 4,867                 | 4,333                     |
| 211      | Immigration Department                                  | 7,335                    | 3,667                 | 3,668                     |
| 212      | National Drugs Law Enforcement Agency                   | 796                      | -                     | 796                       |
| 213      | National Disaster Management Agency                     | 14,500                   | 2,250                 | 12,250                    |
| 300      | Ministry of Technical Higher Education                  | 126,781                  | 6,205                 | 120,576                   |
| 301      | Ministry of Education, Science and Technology           | 31,299                   | 65,616                | (34,317)                  |
| 302      | Ministry of Sports                                      | 3,685                    | 240                   | 3,445                     |
| 303      | Ministry of Tourism and Cultural Affairs                | 3,576                    | 232                   | 3,344                     |
| 304      | Ministry of Health and Sanitation                       | 55,782                   | 31,074                | 24,708                    |
| 305      | Ministry of Social Welfare, Gender & Children's Affairs | 15,160                   | 1,912                 | 13,248                    |
| 306      | Ministry of Lands, Country Planning and the Environment | 3,510                    | -                     | 3,510                     |
| 307      | National Pharmaceutical Procurement Unit (NPPU)         | 75,063                   | 27,500                | 47,563                    |
| 308      | National Commission for Social Action                   | 2,880                    | -                     | 2,880                     |
| 309      | Dental and Medical Board                                | 628                      | -                     | 628                       |
| 310      | Ministry of Youth Affairs                               | 5,802                    | 3,052                 | 2,750                     |
| 311      | Health Service Commission                               | 2,201                    | 144                   | 2,057                     |
| 312      | Teaching Service Commission                             | 2,656                    | -                     | 2,656                     |
| 314      | National HIV and AIDS Commission                        | 2,500                    | -                     | -                         |
| 315      | Teaching Hospital Complex Administration                | 2,000                    | 744                   | 1,256                     |
| 316      | Civil Service Training College                          | 683                      | -                     | 683                       |

## 5. Expenditure Payments

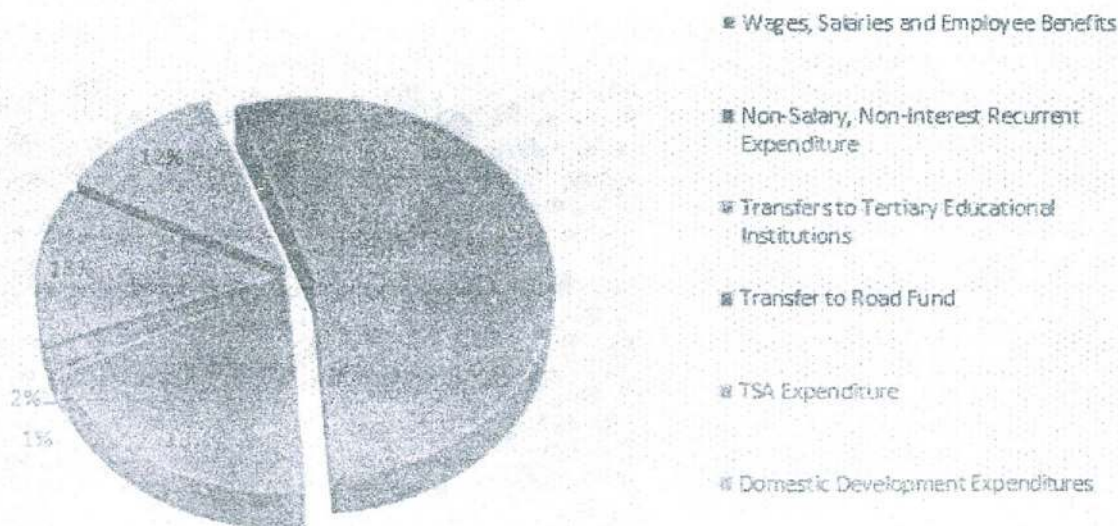
Table 2- 'EXPENDITURE PAYMENTS ANALYSIS - Quarter 1, 2022

| Description                                    | Budget FY 2022   | Jan-22         | Feb-22         | Mar-22         | CRF Quarter Ending 31 March 22 | Project and Subvented Agencies | Total            |
|--|------------------|----------------|----------------|----------------|--------------------------------|--------------------------------|------------------|
|  | Le' m            | Le' m          | Le' m          | Le' m          | Le' m                          | Le' m                          | Le' m            |
| <b>OPERATING EXPENSES</b>                      |                  |                |                |                |                                |                                |                  |
| Wages, Salaries and Employee Benefits          | 3,898,000        | 358,465        | 367,163        | 365,422        | 1,091,051                      | 16,768                         | 1,107,819        |
| Non-Salary, Non-Interest Recurrent Expenditure | 2,833,377        | 105,493        | 89,377         | 132,975        | 327,845                        | 44,921                         | 372,766          |
| Transfers to Tertiary Educational Institutions | 80,906           | 2,089          | -              | 6,082          | 8,171                          | -                              | 8,171            |
| Transfer to Road Fund                          | 134,434          | 19,953         | -              | 16,753         | 36,706                         | -                              | 36,706           |
| TSA Expenditure                                | 380,900          | 71,442         | 124,485        | 76,215         | 272,141                        | -                              | 272,141          |
| Domestic Development Expenditures              | 1,190,251        | 86,464         | 95,489         | 55,722         | 237,675                        | 1,930                          | 239,605          |
| <b>Total Operating Expenses</b>                | <b>8,517,868</b> | <b>643,906</b> | <b>676,515</b> | <b>653,169</b> | <b>1,973,589</b>               | <b>63,619</b>                  | <b>2,037,208</b> |
| Finance Costs                                  | 1,208,917        | 23,769         | 10,769         | 23,931         | 58,409                         | -                              | 58,409           |
| Arrears Payments                               | -                | 7,484          | 4,892          | 14,894         | 27,370                         | -                              | 27,370           |
| Loan Amortization                              | (739,858)        | 76,459         | 30,806         | 65,818         | 172,882                        | -                              | 172,882          |
| <b>Total Expenditure Payments</b>              | <b>8,986,827</b> | <b>751,557</b> | <b>722,881</b> | <b>757,812</b> | <b>2,232,250</b>               | <b>63,619</b>                  | <b>2,295,869</b> |

During the quarter ending March 2022, total amount expended was Le 2,350,948 million. This consists of total operating expenses, finance costs, arrears payments and loan amortization.

CHART 3

### Actual Expenditure Quarter 1 2022



The Total operating expenses amounted to Le 1,973,589 million, which comprised of a total amount of Le1,091,051 million spent on Wages, Salaries and Employees Benefits. Le 327,845 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 Le36,706 million, Le 272,141 million and Le 237,675 million respectively.

Finance cost comprises of domestic and foreign interest which amounted to Le 113,488 million whilst domestic arrears amounted to Le27,370 million. The chart above illustrates the composition of expenditure payments for quarter 1, 2022.



## 6. Projects and Sub-Vented Agencies Receipts

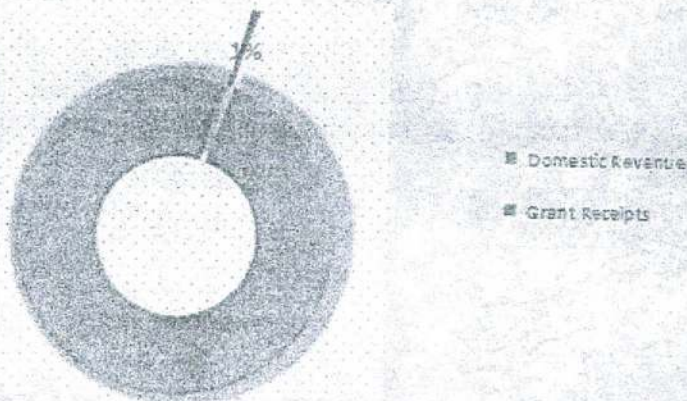
The project grant receipts for the period under review was Le7,274 million. Agencies generated revenue amounted to Le 10,084 million. Thus; giving total revenue from projects and sub-vented agencies to Le17,358 million. (See table below)

| Table 3          | Jan-21  | Feb-21  | Mar-21  | Total     |
|------------------|---------|---------|---------|-----------|
| Domestic Revenue | 422,105 | 737,636 | 674,294 | 1,834,035 |
| Grant Receipts   | -       | -       | -       | 17,358    |
| Total Receipts   | 422,105 | 737,636 | 674,294 | 1,851,393 |

Below is a chart highlighting the composition of receipts.

CHART 4

### Quarterly Revenue for Projects & Subvented Agencies (Q1 2021)





## 7. Statement of Fiscal Operations

STATEMENT OF FISCAL OPERATIONS  
For The Quarter Ending 31 March 2022

| Description                                      | Revised<br>Budget for the<br>year<br>Jan 22 - Dec 22<br>Le'm | Actuals for 2022 |         |         |         |                                 |                                      |           |
|--|--|------------------|---------|---------|---------|---------------------------------|--------------------------------------|-----------|
|  |  | YTD              | Jan-21  | Feb-21  | Mar-21  | CRF Quarter<br>Ending Mar<br>22 | Project and<br>Subvented<br>Agencies | QTR 1     |
|  |  | Le'm             | Le'm    | Le'm    | Le'm    | Le'm                            | Le'm                                 | Le'm      |
| Domestic Revenue Collection                      |  |                  |         |         |         |                                 |                                      |           |
| Income Tax                                       | 2,709,000  | 819,175          | 351,048 | 215,364 | 252,763 | 819,175                         | -                                    | 819,175   |
| Customs and Excise                               | 1,031,056  | 326,802          | -       | 238,769 | 82,013  | 320,802                         | -                                    | 320,802   |
| Goods and Services Tax                           | 1,464,000  | 290,118          | -       | 175,992 | 114,126 | 290,118                         | -                                    | 290,118   |
| Mineral Resources                                | 316,800  | 589              | -       | 589     | -       | 589                             | -                                    | 589       |
| Fisheries  | 142,028  | -                | -       | -       | -       | -                               | -                                    | -         |
| Other Departments                                | 574,987  | 219,000          | 28,713  | 39,712  | 150,675 | 219,000                         | 10,084                               | 229,084   |
| Petroleum Products Excise Duty                   | 706,844  | 42,007           | -       | 15,067  | 26,920  | 42,007                          | -                                    | 42,007    |
| Road User Charges                                | 286,260  | 53,169           | 18,159  | 18,257  | 16,753  | 53,169                          | -                                    | 53,169    |
| TSA Revenue (Excluding Road Fund)                | 413,125  | 72,144           | 19,572  | 27,443  | 25,124  | 72,144                          | -                                    | 72,144    |
| Privatisation Receipt                            | -  | 17,030           | 4,812   | 6,393   | 8,019   | 17,030                          | -                                    | 17,030    |
| Total Domestic Revenue                           | 7,642,500  | 1,834,035        | 422,105 | 737,636 | 674,294 | 1,834,035                       | 10,084                               | 1,844,119 |
| Grants Receipts (Direct Grant Budgetary Support) | 581,935  | -                | -       | -       | -       | -                               | -                                    | -         |
| OMV HPC Debt Relief Assistance                   | 201,000  | -                | -       | -       | -       | -                               | -                                    | -         |
| Global Fund Salary Support                       | -  | -                | -       | -       | -       | -                               | -                                    | -         |
| OMV Other Grants Received- External Donors       | 782,935  | -                | -       | -       | -       | -                               | -                                    | -         |
| Other Projects                                   | 1,316,535  | -                | -       | -       | -       | -                               | 7,274                                | 7,274     |
| Total Grant Receipts                             | 2,300,470  | -                | -       | -       | -       | -                               | 7,274                                | 7,274     |
| Total Receipts                                   | 9,942,970  | 1,834,035        | 422,105 | 737,636 | 674,294 | 1,834,035                       | 17,358                               | 1,851,393 |



## STATEMENT OF FISCAL OPERATIONS

For The Quarter Ending 31 March 2022

| Description                                    | Revised<br>Budget for the<br>year<br>Jan 22- Dec 22 | Actuals for 2021 |                |                |                |                                 |                                      |                  |
|--|---|------------------|----------------|----------------|----------------|---------------------------------|--------------------------------------|------------------|
|  |   | YTD              | Jan-21         | Feb-21         | Mar-21         | CRF Quarter<br>Ending Mar<br>22 | Project and<br>Subvented<br>Agencies | QTR 1            |
|  | Le'm  | Le'm             | Le'm           | Le'm           | Le'm           | Le'm                            | Le'm                                 | Le'm             |
| <b>OPERATING EXPENSES</b>                      |   |                  |                |                |                |                                 |                                      |                  |
| Wages, Salaries and Employee Benefits          | 3,898,000   | 1,091,051        | 358,465        | 367,163        | 365,422        | 1,091,051                       | 16,768                               | 1,107,819        |
| Non-Salary, Non-Interest Recurrent Expenditure | 2,833,377   | 327,845          | 105,493        | 89,377         | 132,975        | 327,845                         | 44,921                               | 372,766          |
| Transfers to Local Councils                    | 115,687   | 56,812           | 11,237         | 28,254         | 17,322         | 56,812                          | -                                    | 56,812           |
| Transfers to Tertiary Educational Institutions | 60,906  | 8,171            | 2,639          | -              | 5,662          | 8,171                           | -                                    | 8,171            |
| Transfer to Road Fund                          | 134,434   | 36,706           | 18,953         | -              | 16,753         | 36,706                          | -                                    | 36,706           |
| TSA Expenditure                                | 380,900   | 272,141          | 71,442         | 124,485        | 76,215         | 272,141                         | -                                    | 272,141          |
| o/w : National Revenue Authority               | 207,721   | 7,420            | 7,420          | -              | -              | 7,420                           | -                                    | 7,420            |
| Domestic Development Expenditures              | 1,190,251   | 237,675          | 86,464         | 95,489         | 55,722         | 237,675                         | 1,930                                | 239,605          |
| <b>Total Operating Expenses</b>                | <b>8,517,568</b>                                    | <b>1,973,589</b> | <b>643,906</b> | <b>676,515</b> | <b>653,169</b> | <b>1,973,589</b>                | <b>63,619</b>                        | <b>2,037,208</b> |

|   |                  |                  |                  |               |                 |                  |                 |                  |
|---|------------------|------------------|------------------|---------------|-----------------|------------------|-----------------|------------------|
| <b>Net Cash flows from Operating Activities</b> | <b>1,425,105</b> | <b>(139,554)</b> | <b>(221,891)</b> | <b>61,122</b> | <b>21,125</b>   | <b>(139,554)</b> | <b>(46,281)</b> | <b>(185,815)</b> |
| Finance Costs                                   | 1,208,917        | (58,409)         | (23,709)         | (10,769)      | (23,931)        | (58,409)         | -               | (58,409)         |
| Domestic Interest                               | 1,086,640        | (2,283)          | (1,139)          | (356)         | (748)           | (2,283)          | -               | (2,283)          |
| Foreign Interest                                | 120,377          | (56,126)         | (22,569)         | (10,374)      | (23,183)        | (56,126)         | -               | (56,126)         |
| Arrears Payments                                | -                | (27,370)         | (7,484)          | (4,992)       | (14,894)        | (27,370)         | -               | (27,370)         |
| Domestic Suppliers                              | -                | (27,370)         | (7,484)          | (4,992)       | (14,894)        | (27,370)         | -               | (27,370)         |
| Wages Arrears                                   | -                | -                | -                | -             | -               | -                | -               | -                |
| Cheques payable                                 | 1,100,459        | 57,362           | 19,941           | (568)         | 38,940          | 57,362           | -               | 57,362           |
| Others  | -                | 3,765            | (4,360)          | 28,843        | (20,716)        | 3,765            | -               | 3,765            |
| <b>Total Non-Operating Activities</b>           | <b>2,399,376</b> | <b>(24,652)</b>  | <b>(15,641)</b>  | <b>12,493</b> | <b>(21,563)</b> | <b>(24,652)</b>  | <b>-</b>        | <b>(24,652)</b>  |
| <b>Net Cash flow from Activities</b>            | <b>3,734,481</b> | <b>(164,206)</b> | <b>(237,442)</b> | <b>73,614</b> | <b>(370)</b>    | <b>(164,206)</b> | <b>(46,281)</b> | <b>(210,467)</b> |



## STATEMENT OF FISCAL OPERATIONS

For The Quarter Ending 31 March 2022

| Description  | Revised<br>Budget for the<br>year | Actuals for 2021 |                  |                 |               |                                 |                                      |                  |
|--|-----------------------------------|------------------|------------------|-----------------|---------------|---------------------------------|--------------------------------------|------------------|
|  | Jan 22 - Dec 22                   | YTD              | Jan-21           | Feb-21          | Mar-21        | CRF Quarter<br>Ending Mar<br>22 | Project and<br>Subvented<br>Agencies | QTR 1            |
|  | Le'm                              | Le'm             | Le'm             | Le'm            | Le'm          | Le'm                            | Le'm                                 | Le'm             |
| <b>Financing Items</b>   |                                   |                  |                  |                 |               |                                 |                                      |                  |
| Net movement in treasury bills<br>and treasury bearer bonds        | -                                 | (4,315)          | (4,315)          | -               | -             | (4,315)                         | -                                    | (4,315)          |
| Ways & Means   | 328,691                           | 48,188           | (13,978)         | (50,987)        | 113,131       | 48,188                          | -                                    | 48,188           |
| Loan Amortization  | (739,958)                         | (172,882)        | (78,459)         | (30,808)        | (68,818)      | (172,882)                       | -                                    | (172,882)        |
| Programme Loans  | -                                 | -                | -                | -               | -             | -                               | -                                    | -                |
| MDRI Relief  | -                                 | -                | -                | -               | -             | -                               | -                                    | -                |
| Non-MDRI Relief  | -                                 | -                | -                | -               | -             | -                               | -                                    | -                |
| Strategic Stock Fund   | -                                 | -                | -                | -               | -             | -                               | -                                    | -                |
| Disinvestments in Public<br>Enterprise                             | -                                 | -                | -                | -               | -             | -                               | -                                    | -                |
| <b>Total Financing</b>   | <b>(411,267)</b>                  | <b>(129,014)</b> | <b>(54,751)</b>  | <b>(81,572)</b> | <b>47,313</b> | <b>(129,011)</b>                | <b>-</b>                             | <b>(129,011)</b> |
| <b>Increase/ (Decrease) in Bank<br/>Balances during the period</b> | <b>3,323,214</b>                  | <b>(293,217)</b> | <b>(332,193)</b> | <b>(7,958)</b>  | <b>45,935</b> | <b>(293,217)</b>                | <b>(48,261)</b>                      | <b>(339,478)</b> |



**STATEMENT OF PAYMENTS BY PROGRAMME/ACTIVITIES/FUNCTIONS OF GOVERNMENT**  
**(Functional Classification of Expenditures by Heads and Items for 2022 First Quarter.**

|                                   | 2022   |  |                         |                  |
|-----------------------------------|--|--|-------------------------|------------------|
|                                   | 1ST QUARTER  |  |                         |                  |
|                                   | Personnel<br>Expenditure<br>(Including<br>Wages Arrears) | Other<br>Charges<br>(Including<br>Project Arrears) | Domestic<br>Development | Quarter 1        |
| <b>PAYMENTS/EXPENDITURE</b>       |  |  |                         |                  |
| <i>Operating Account</i>          |  |  |                         |                  |
| Education Services                | 265,360  | 71,821   | 1,473                   | 338,655          |
| Health Services                   | 136,020  | 31,074   | 4,698                   | 171,792          |
| Social Security and Welfare       | 83,093   | 61,750   | 417                     | 145,260          |
| Defence                           | 60,600   | 24,520   | -                       | 85,120           |
| Public Order and Safety           | 123,180  | 90,506   | -                       | 213,687          |
| Recreation, Culture and Safety    | 3,865  | 472  | -                       | 4,337            |
| Housing Communities Amenities     | 1,706  | -  | -                       | 1,706            |
| Environmental Protection          | -  | 13,025   | -                       | 13,025           |
| Economic Affairs                  | 54,803   | 285,863  | 13,881                  | 354,152          |
| General Public Services           | 362,444  | 93,397   | 217,406                 | 673,247          |
| <b>Total Payments/Expenditure</b> | <b>1,091,051</b>   | <b>672,233</b>                                     | <b>237,675</b>          | <b>2,000,959</b> |

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

for the quarter ending 31st March 2022

Amounts in millions of Leones

| MDA Code | Description   | Budget Estimates<br>FY 2022 | Actual<br>Quarter 1<br>2022 | Surplus/<br>(Shortfall)<br>2022 |
|----------|---|-----------------------------|-----------------------------|---------------------------------|
| 101      | Charged Emoluments  | 135,297                     | 61,318                      | 73,980                          |
| 105      | Ministry of Political and Public Affairs                    | 2,872                       | 767                         | 2,105                           |
| 106      | Office of the Chief of Staff                                | 19,981                      | 1,941                       | 18,040                          |
| 107      | Ministry of Local Government & Rural Development            | 44,462                      | 10,694                      | 33,768                          |
| 108      | Sierra Leone Small Arms Commission                          | 3,297                       | 1,635                       | 1,661                           |
| 109      | Independent Commission for Peace<br>and National Cohesion   | 2,600                       | 1,266                       | 1,334                           |
| 110      | Office of the Secretary to the President                    | 103,966                     | 25,753                      | 78,213                          |
| 112      | Office of the Secretary to the Vice President               | 23,367                      | 8,604                       | 14,763                          |
| 116      | Parliamentary   | 33,079                      | 9,545                       | 23,534                          |
| 117      | Cabinet Secretariat   | 6,625                       | 1,628                       | 4,997                           |
| 118      | Supreme Court   | 86,830                      | 23,771                      | 63,059                          |
| 121      | Audit Service Sierra Leone                                  | 41,574                      | 10,051                      | 31,523                          |
| 122      | Human Resource Management Office                            | 16,340                      | 4,382                       | 11,958                          |
| 123      | Public Service Commission                                   | 5,671                       | 1,863                       | 3,809                           |
| 124      | Law Officers' Department                                    | 34,814                      | 8,824                       | 25,991                          |
| 125      | Local Court's Administration                                | -                           | 799                         | (799)                           |
| 126      | Independent Police Complaints Board                         | 1,836                       | 419                         | 1,417                           |
| 127      | Ministry of Planning and Economic Development               | 10,481                      | 8,586                       | 1,896                           |
| 128      | Ministry of Foreign Affairs & International<br>Co-operation | 290,961                     | 83,563                      | 207,398                         |
| 129      | Ministry of Finance   | 127,220                     | 35,983                      | 91,237                          |
| 131      | Revenue Appellate Board                                     | 2,245                       | 660                         | 1,585                           |
| 132      | Accountant General's Department                             | 25,945                      | 7,957                       | 17,988                          |
| 133      | Ministry of Information and Communications                  | 26,408                      | 6,523                       | 19,885                          |
| 134      | National Electoral Commission of Sierra Leone               | 34,048                      | 6,883                       | 27,165                          |
| 137      | National Commission for Democracy                           | 4,552                       | 1,188                       | 3,364                           |
| 138      | Statistics Sierra Leone                                     | 23,090                      | 5,468                       | 17,622                          |
| 139      | National Commission for Privatisation                       | 7,693                       | 1,953                       | 5,740                           |
| 140      | Mass Media Services (SLBC Staff)                            | 12,087                      | 2,512                       | 9,575                           |
| 141      | Government Printing Department                              | 689                         | 150                         | 539                             |
| 142      | National Public Procurement Authority                       | 10,095                      | 3,012                       | 7,083                           |
| 144      | National Commission for Human Rights                        | 17,778                      | 10,593                      | 7,185                           |
| 145      | Rights to Access Information Commission                     | 3,794                       | 1,257                       | 2,537                           |
| 146      | Ministry of Western Region                                  | 2,500                       | -                           | 2,500                           |
| 201      | Ministry of Defence:  | 223,923                     | 60,600                      | 163,323                         |



| MDA Code | Description  | Budget Estimates FY 2022 | Actual Quarter 1 2022 | Surplus/ (Shortfall) 2022 |
|----------|--|--------------------------|-----------------------|---------------------------|
| 203      | National Civil Registration Authority  | 40,955                   | 10,854                | 30,101                    |
| 205      | Ministry of Internal Affairs   | 433                      | 111                   | 323                       |
| 206      | Sierra Leone Police  | 282,164                  | 91,576                | 190,588                   |
| 207      | Sierra Leone Correctional Services   | 41,938                   | 10,343                | 31,594                    |
| 208      | National Fire Authority  | 8,072                    | 2,049                 | 6,023                     |
| 209      | Central Intelligence and Security Unit   | 10,869                   | 2,936                 | 7,933                     |
| 210      | Office of National Security  | 17,633                   | 3,779                 | 13,854                    |
| 211      | Immigration Department   | 7,029                    | 1,231                 | 5,798                     |
| 212      | National Drugs Law Enforcement Agency  | 1,519                    | 282                   | 1,237                     |
| 213      | National Disaster Management Agency  | 10,000                   | 3,091                 | 6,909                     |
| 300      | Ministry of Technical and Higher Education   | 308,595                  | 70,683                | 237,912                   |
| 301      | Ministry of Basic and Senior Secondary Education   | 788,043                  | 194,678               | 593,365                   |
| 302      | Ministry of Sports   | 6,944                    | 1,160                 | 5,784                     |
| 303      | Ministry of Tourism and Cultural Affairs   | 760                      | 176                   | 584                       |
| 304      | Ministry of Health and Sanitation  | 455,881                  | 136,020               | 319,861                   |
| 305      | Ministry of Social Welfare, Gender & Children's Affairs                                    | 9,604                    | 1,754                 | 7,850                     |
| 306      | Ministry of Lands, Country Planning and the Environment                                    | 6,216                    | 1,706                 | 4,510                     |
| 307      | National Pharmaceutical Procurement Unit   | 6,838                    | 1,387                 | 5,451                     |
| 308      | National Commission for Social Action  | 16,648                   | 3,894                 | 12,753                    |
| 310      | Ministry of Youth Affairs  | 6,064                    | 1,267                 | 4,796                     |
| 311      | Health Service Commission  | 3,478                    | 286                   | 3,192                     |
| 312      | Teaching Service Commission  | 11,680                   | 3,652                 | 8,029                     |
| 313      | National Youth Service   | 4,895                    | 1,314                 | 3,581                     |
| 314      | National HIV and AIDS Commission   | 3,126                    | 896                   | 2,230                     |
| 315      | Teaching Hospital Complex Administration   | 2,081                    | -                     | 2,081                     |
| 317      | SL Council for Post Grad Colleges Health Specialist  | 460                      | 114                   | 346                       |
| 318      | Ministry of the Environment  | 2,178                    | 709                   | 1,469                     |
| 319      | Ministry of Gender & Children's Affairs  | 4,315                    | 1,562                 | 2,753                     |
| 320      | National Sports Authority  | 3,177                    | 1,105                 | 2,072                     |
| 341      | Pensions, Gratuities and Retirement Benefits   | 190,811                  | 64,350                | 126,461                   |
| 345      | Pharmacy Board Services  | 2,622                    | 803                   | 1,819                     |
| 401      | Ministry of Agriculture, Forestry and Food Security  | 17,939                   | 4,005                 | 13,934                    |
| 402      | Ministry of Fisheries and Marine Resources   | 2,529                    | 529                   | 1,999                     |
| 403      | Ministry of Mines and Mineral Resources  | 34,079                   | 9,589                 | 24,490                    |
| 404      | Ministry of Transport and Aviation   | 5,135                    | 626                   | 4,509                     |
| 405      | Ministry of Tourism and Cultural Affairs<br>(National Tourist Board and Relics Commission) | 9,333                    | 2,529                 | 6,804                     |
| 406      | Ministry of Energy   | 5,923                    | 1,419                 | 4,504                     |
| 407      | Ministry of Employment Labour and Social Security  | 4,145                    | 931                   | 3,214                     |
| 408      | Ministry of Works, Housing and Infrastructure  | 3,978                    | 744                   | 3,234                     |



## 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 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 stakeholders.

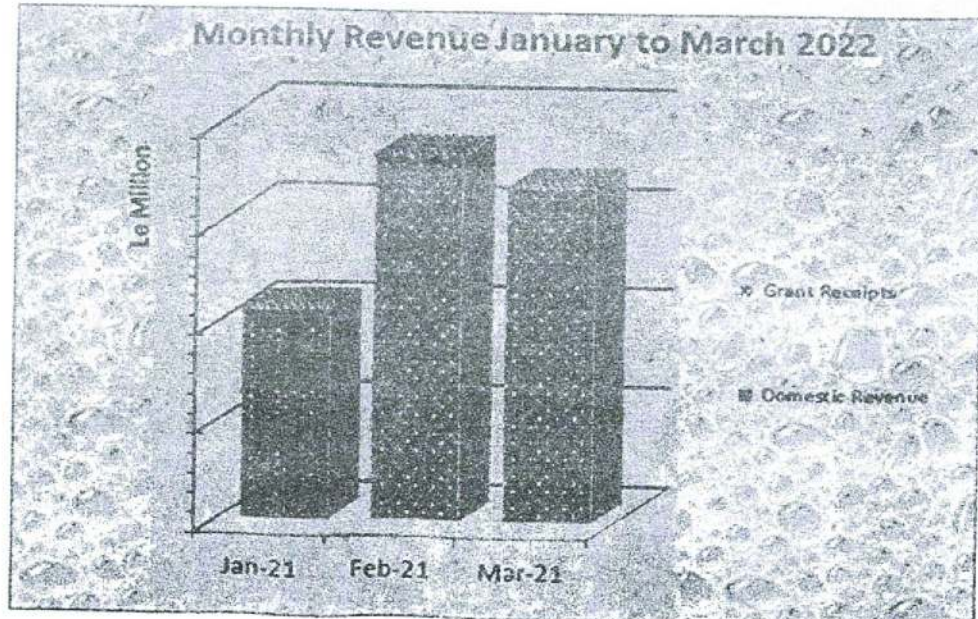
On an daily basis, budget execution processes are carried out by Ministries, Departments and Agencies in compliance with sections 55 - 65 of the Public Financial Management Act 2016.

The summary management report presented below provides an overview of the financial activities of the central Government for the period ending 31st March 2022, against annual budget

## 3. Total Revenue

Total revenue collected in quarter 1, 2022 was Le1,851,393 million, of which Le1,844,119 million is domestic revenue while Le7,274 million is grant from Development Partners. The chart below illustrates revenue pattern for the quarter ending 31st March, 2022

CHART 1



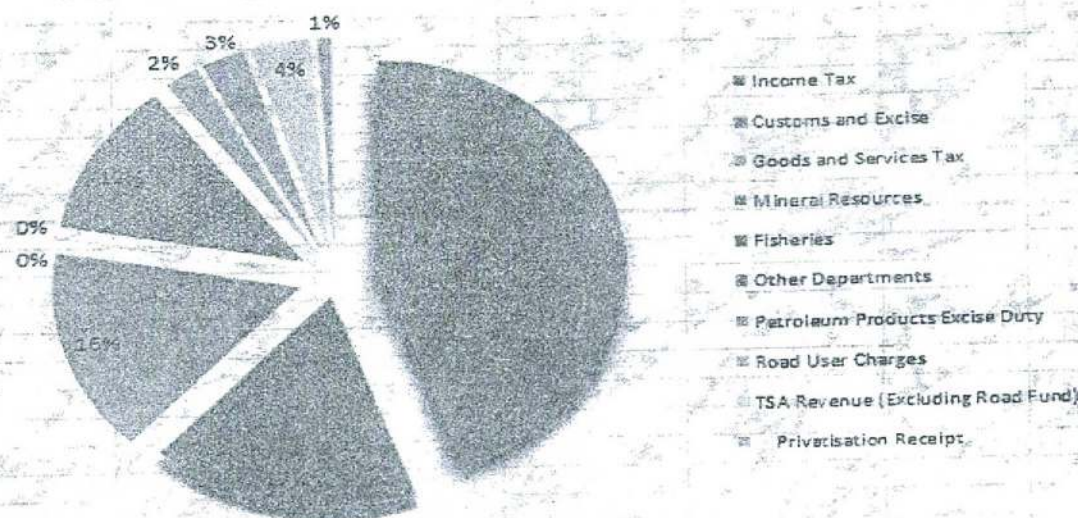


## 4. Domestic Revenue

The consolidated domestic revenues for quarter 1 of 2022, consist of Income tax revenue which contributed Le819,175 million or 45% of the total domestic revenue, Customs and Excise (C&E) Receipts was Le320,802 million or 17%, Goods and Services Tax (GST) amounted to Le 290,118 million or 16%.

CHART 2

### DOMESTIC REVENUE QUARTER 1



Furthermore, other departmental receipt totalled Le 219,000 million or 12% of domestic revenue. In addition, Petroleum Product Excise Duty, Road Fund, TSA revenue and Privatisation Receipts represent 2%, 3%, 4% and 1% respectively. The chart above illustrates the composition of consolidated domestic revenues for quarter 1, 2022.

Table 1- 'DOMESTIC REVENUE ANALYSIS - Quarter 1, 2022

|                                   | Jan 22 - Dec 22 | Jan-22  | Feb-22  | Mar-22  | QRF Quarter Ending March 22 | Projected Subvented Agencies | Quarterly Total | Percentage quarterly total |
|-----------------------------------|-----------------|---------|---------|---------|-----------------------------|------------------------------|-----------------|----------------------------|
|                                   | Le'm            | Le'm    | Le'm    | Le'm    | Le'm                        | Le'm                         | Le'm            | %                          |
| Domestic Revenue Collection       |                 |         |         |         |                             |                              |                 |                            |
| Income Tax                        | 2,769,000       | 351,048 | 215,364 | 252,783 | 819,175                     |                              | 819,175         | 44.42                      |
| Customs and Excise                | 1,051,054       |         | 238,789 | 82,013  | 320,802                     |                              | 320,802         | 17.40                      |
| Goods and Services Tax            | 1,464,000       |         | 175,992 | 114,126 | 290,118                     |                              | 290,118         | 15.73                      |
| Mineral Resources                 | 316,000         |         | 589     |         | 589                         |                              | 589             | 0.03                       |
| Fisheries                         | 142,626         |         |         |         |                             |                              |                 | 0.00                       |
| Other Departments                 | 574,987         | 28,713  | 39,712  | 150,575 | 219,000                     | 10,084                       | 229,084         | 12.42                      |
| Petroleum Products Excise Duty    | 706,844         |         | 15,987  | 26,920  | 42,007                      |                              | 42,007          | 2.23                       |
| Road User Charges                 | 286,260         | 16,159  | 18,257  | 16,753  | 53,169                      |                              | 53,169          | 2.88                       |
| TSA Revenue (Excluding Road Fund) | 413,125         | 19,572  | 27,448  | 25,124  | 72,144                      |                              | 72,144          | 3.91                       |
| Privatisation Receipts            | -               | 4,512   | 8,398   | 6,019   | 17,030                      |                              | 17,030          | 0.92                       |
| Total                             | 7,842,500       | 422,405 | 737,836 | 674,294 | 1,834,035                   | 10,084                       | 1,844,119       | 100.00                     |



| MDA                | Description<br>Code  | Budget<br>Estimates<br>FY 2022 | Actual<br>Quarter 1<br>2022 | Surplus/<br>(Shortfall)<br>2022 |
|--------------------|--|--------------------------------|-----------------------------|---------------------------------|
| 317                | Post Graduate College of Health Specialist                   | 2,754                          | -                           | 2,754                           |
| 318                | Ministry of Environment                                      | 3,837                          | 3,398                       | 439                             |
| 319                | Ministry of Gender & Children's Affairs                      | 4,010                          | 596                         | 3,414                           |
| 320                | National Sports Authority                                    | 26,567                         | 24,404                      | 2,163                           |
| 345                | Pharmacy Board Services                                      | 4,500                          | -                           | 4,500                           |
| 401                | Ministry of Agriculture, Forestry and Food Security          | 34,529                         | 6,478                       | 28,051                          |
| 402                | Ministry of Fisheries and Marine Resources                   | 15,375                         | 1,172                       | 14,203                          |
| 403                | Ministry of Mines and Mineral Resources                      | 4,151                          | 10                          | 4,141                           |
| 404                | Ministry of Transport and Aviation                           | 56,388                         | 377                         | 56,011                          |
| 405                | Ministry of Tourism and Cultural Affairs                     | 9,501                          | -                           | 9,501                           |
| 406                | Ministry of Energy   | 126,503                        | 30,563                      | 95,940                          |
| 407                | Ministry of Labour and Social Security                       | 6,821                          | 867                         | 5,954                           |
| 408                | Ministry of Works, Housing and Infrastructure                | 12,664                         | 1,547                       | 11,117                          |
| 409                | Ministry of Trade and Industry                               | 17,284                         | 2,570                       | 14,714                          |
| 410                | National Protected Area Authority                            | 3,261                          | -                           | 3,261                           |
| 411                | Road Maintenance Fund  | 134,434                        | 36,706                      | 97,728                          |
| 412                | National Telecommunications Commission                       | 201,628                        | 25,044                      | 176,584                         |
| 413                | Sierra Leone Electricity and Water Regulatory<br>Commission  | 954                            | -                           | 954                             |
| 414                | Ministry of Water Resources                                  | 15,737                         | 4,462                       | 11,275                          |
| 415                | Sierra Leone Maritime Administration                         | 36,010                         | 17,286                      | 18,724                          |
| 416                | Civil Aviation Authority                                     | 46,351                         | 12,966                      | 33,385                          |
| 417                | Nuclear Safety and Radiation Protection Authority            | 3,000                          | -                           | 3,000                           |
| 418                | Sierra Leone Agricultural Research Institute (SLARI)         | 3,700                          | -                           | 3,700                           |
| 419                | Local Content Agency   | 3,000                          | -                           | 3,000                           |
| 420                | Sierra Leone Environmental Protection Agency                 | 32,557                         | 13,025                      | 19,532                          |
| 421                | Small and Medium Enterprises Development Agency              | 1,671                          | -                           | 1,671                           |
| 422                | Sierra Leone Meteorological Agency                           | 1,636                          | 310                         | 1,326                           |
| 423                | Sierra Leone Petroleum Regulatory Agency                     | 12,370                         | 7,499                       | 4,871                           |
| 424                | Sierra Leone Petroleum Directorate                           | 7,264                          | 18,337                      | (11,073)                        |
| 425                | Sierra Leone Road Safety Authority                           | 44,720                         | 21,640                      | 23,080                          |
| 426                | Sierra Leone Seed Certification Agency                       | 1,500                          | -                           | 1,500                           |
| 427                | National Fertilizer Regulatory Agency                        | 1,500                          | -                           | 1,500                           |
| 428                | National Investment Board                                    | 841                            | -                           | 841                             |
| 509                | Change in Arrears  | 100,000                        | 25,688                      | 74,312                          |
| 601                | Public Debt Charges  | 1,260,249                      | 2,283                       | 1,257,966                       |
| 602                | External Debt Service Payment                                | 918,682                        | 229,008                     | 689,674                         |
| 610                | Contingency Expenditure                                      | 8,119                          | -                           | 8,119                           |
| 611                | Special Warrants of the President                            | 6,329                          | -                           | 6,329                           |
| 612                | Unallocated Head of Expenditure                              | 6,429                          | -                           | 6,429                           |
| 614                | National Coronavirus Emergency<br>Response Centre (NaCOVERC) | 174,000-                       |                             | 174,000                         |
| 701                | Transfers to Local Councils                                  | 115,687                        | 8,224                       | 107,463                         |
| <b>Grand Total</b> |  | <b>5,133,185</b>               | <b>903,524</b>              | <b>3,997,549</b>                |



| MDA Code   | Description  | Budget Estimates FY 2022 | Actual Quarter 1 2022 | Surplus/ (Shortfall) 2022 |
|--|--|--------------------------|-----------------------|---------------------------|
| <b>COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR DOMESTIC CAPITAL/ DEVELOPMENT EXPENDITURE BY MDA</b><br>for the quarter ending 31st March 2022 |  |                          |                       |                           |
| 107  | Ministry of Local Government & Rural Development         | 2,769                    | -                     | 2,769                     |
| 110  | Office of the President                                  | 7,000                    | -                     | 7,000                     |
| 116  | Parliament   | 500                      | -                     | 500                       |
| 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                      | -                     | 811                       |
| 127  | Ministry of Planning and Economic Development            | 12,750                   | 2995                  | 9,755                     |
| 128  | Ministry of Foreign Affairs & International Co-operation | 5,000                    | -                     | 5,000                     |
| 129  | Ministry of Finance and Economic Development             | 4,000                    | 3251                  | 749                       |
| 132  | Public Service Commission                                | -                        | 2,821                 | (2,821)                   |
| 133  | Ministry of Information and Communication                | 9,423                    | -                     | 9,423                     |
| 134  | National Electoral Commission (NEC)                      | 2,769                    | -                     | 2,769                     |
| 137  | National Commission for Democracy                        | 0                        | -                     | -                         |
| 138  | Statistics - Sierra Leone                                | 2,769                    | -                     | 2,769                     |
| 141  | Government Printing Department                           | 2,000                    | 1,197                 | 803                       |
| 201  | Ministry of Defence                                      | 5,000                    | -                     | 5,000                     |
| 203  | National Civil Registration Authority                    | 9,000                    | -                     | 9,000                     |
| 205  | Ministry of Internal Affairs                             | 3,923                    | -                     | 3,923                     |
| 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                  | 1,473                 | 368,370                   |
| 303  | Ministry of Tourism and Cultural Affairs                 | 923                      | -                     | 923                       |
| 304  | Ministry of Health and Sanitation                        | 30,882                   | 4,698                 | 26,184                    |
| 305  | Ministry of Social Welfare, Gender & Children's Affairs  | 2,300                    | 308                   | 1,992                     |
| 306  | Ministry of Lands, Country Planning and the Environment  | 923                      | -                     | 923                       |
| 308  | National Commission for Social Action                    | 8,453                    | -                     | 8,453                     |
| 310  | Ministry of Youth Affairs                                | 19,391                   | 109                   | 19,282                    |
| 313  | Health Service Commission                                | 1,500                    | -                     | 1,500                     |
| 318  | Ministry of Environment                                  | 10,729                   | -                     | 10,729                    |
| 319  | Ministry of Gender & Children's Affairs                  | 2,384                    | -                     | 2,384                     |
| 401  | Ministry of Agriculture, Forestry and Food Security      | 97,675                   | -                     | 97,675                    |
| 402  | Ministry of Fisheries and Marine Resources               | 11,615                   | 851                   | 10,764                    |
| 404  | Ministry of Transport and Aviation                       | 3,923                    | 1,833                 | 2,090                     |
| 405  | Ministry of Tourism and Cultural Affairs                 | 4,600                    | -                     | 4,600                     |

| MDA Code           | Description                                       | Budget Estimates FY 2022 | Actual Quarter 1 2022 | Surplus/ (Shortfall) 2022 |
|--------------------|---|--------------------------|-----------------------|---------------------------|
| 406                | Ministry of Energy                                | 37,025                   | -                     | 37,025                    |
| 407                | Ministry of Employment Labour and Social Security | 831                      | -                     | 831                       |
| 408                | Ministry of Works, Housing and Infrastructure     | 352,176                  | 213,120               | 139,056                   |
| 409                | Ministry of Trade and Industry                    | 19,384                   | -                     | 19,384                    |
| 410                | National Protected Area Authority                 | 750                      | -                     | 750                       |
| 414                | Ministry of Water Resources                       | 86,062                   | 2,997                 | 83,065                    |
| 417                | Nuclear Safety and Radiation Protection Authority | 500                      | -                     | 500                       |
| 701                | Transfers to Local Councils                       | 35,159                   | -                     | 35,159                    |
| <b>Grand Total</b> |   | <b>1,190,251</b>         | <b>237,675</b>        | <b>956,622</b>            |

**COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR  
DOMESTIC CAPITAL/ DEVELOPMENT EXPENDITURE BY MD FOR THE QUARTER  
ENDING 31ST MARCH, 2022**

|                    |   |                  |                |                |
|--------------------|---|------------------|----------------|----------------|
| 408                | Ministry of Works, Housing and Infrastructure     | 352,176          | 213,120        | 139,056        |
| 409                | Ministry of Trade and Industry                    | 19,384           | -              | 19,384         |
| 410                | National Protected Area Authority                 | 750              | -              | 750            |
| 414                | Ministry of Water Resources                       | 86,062           | 2,997          | 83,065         |
| 417                | Nuclear Safety and Radiation Protection Authority | 500              | -              | 500            |
| 701                | Transfers to Local Councils                       | 35,159           | -              | 35,159         |
| <b>Grand Total</b> |   | <b>1,190,251</b> | <b>237,675</b> | <b>956,622</b> |

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**RICHARD S WILLIAMS- MBA, FCCA (UK), FCA (SL)**

Accountant General

Government of Sierra Leone.



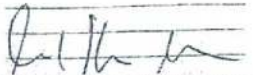
## BANK OF SIERRA LEONE


## PROFORMA BALANCE SHEET AS AT 31ST JANUARY, 2022

Govt. Notice No. 374

In thousands of leones

| Assets   | 2022                  | 2021                  |
|--|-----------------------|-----------------------|
| Balance due from banking institutions            | 5,074,022,083         | 4,604,906,280         |
| Funds with international Monetary Fund (IMF)     | 8,964,794,075         | 5,317,556,710         |
| Advances to banks                                | 633,740,260           | 487,977,889           |
| Loans and advances                               | 15,348,687            | 13,869,163            |
| Due from Government of Sierra Leone              | 4,439,848,466         | 3,355,796,114         |
| Investment in equity                             | 85,773,574            | 67,845,873            |
| Investment securities                            | 893,863,567           | 781,603,136           |
| Property, plant and equipment                    | 212,529,184           | 202,766,242           |
| Other assets                                     | 588,745,639           | 330,966,240           |
| <b>Total assets</b>                              | <b>20,908,665,534</b> | <b>15,163,287,646</b> |
| <b>Liabilities</b>                               |                       |                       |
| <b>Current liabilities</b>                       |                       |                       |
| Amounts due to International Monetary Fund (IMF) | 14,227,363,508        | 9,658,008,500         |
| Deposit from Government                          | 1,124,158,089         | 926,628,238           |
| Deposits from banks                              | 1,038,566,334         | 893,659,543           |
| Deposit from others                              | 56,467,568            | 86,074,263            |
| Currency in Circulation                          | 3,697,398,540         | 2,938,571,384         |
| Other liabilities                                | 336,590,780           | 268,376,126           |
| End of service benefit                           | 58,900,766            | 58,900,766            |
| <b>Total current liabilities</b>                 | <b>20,539,445,584</b> | <b>14,830,218,819</b> |
| <b>Equity</b>                                    |                       |                       |
| Share capital                                    | 125,000,000           | 125,000,000           |
| General Reserve                                  | 220,130,947           | 183,979,824           |
| Revaluation Reserves                             | 32,792,919            | 32,792,919            |
| Other Reserves                                   | (8,703,916)           | (8,703,916)           |
| <b>Total Equity</b>                              | <b>369,219,950</b>    | <b>333,068,827</b>    |
| <b>Total liabilities and equity</b>              | <b>20,908,665,534</b> | <b>15,163,287,646</b> |

  
 Prof. Kelfala M. Kallon  
 Governor

  
 Mohamed Sajoh Bah  
 Director of Finance