



# The Sierra Leone Gazette

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Freetown 2nd February, 2023

**Govt. Notice No. 17**

**APPOINTMENT**

MINISTRY OF WATER RESOURCES

Koroma, Musa Ahmad, Office Assistance Level 1, 1.6.21.

MINISTRY OF DEFENCE

Sesay, Adama Muriel A., Records Assistance Level 1, 1.2.21.  
Conteh, Idrissa, Stores And Inventory Management Clerk Level 1, 1.7.20.

MINISTRY OF ENVIRONMENT

Keita, Lahai Samba, Acting Director, 1.7.21.

MINISTRY OF AGRICULTURE AND FORESTRY

Bah, Mohamed Alpha, Deputy Director, 1.5.15.

HUMAN RESOURCE MANAGEMENT OFFICE

Bockarie, Saidu, Acting Deputy Secretary, 3.11.20.  
Bangura, Tejan Mcbee, Assistance Director, 1.2.21.

ACCOUNTANT GENERAL DEPARTMENT

Kallon, Ansu, Office Assistance Level 1, 1.8.20.

MINISTRY OF MINES AND MINERAL RESOURCES

Lahai, Ernest, Office Assistance Level 1, 1.11.20.  
Mansaray, Yayah, Office Assistance Level 1, 1.6.21.

MINISTRY OF WORKS AND PUBLIC ASSETS

Jebbeh, Magdalene, Stenographer Level 2, 1.12.20.  
Sesay, Mabinty, Stenographer Level 2, 1.12.20.  
Kamara, Hannah, Stenographer Level 2, 1.12.20.  
Mansaray, Amara, Office Assistant Level 1, 1.5.21.

MINISTRY OF YOUTH AFFAIRS

Faux, Marion Laurette, Stenographer Level 1, 1.10.20.

MINISTRY OF TRANSPORT AND AVIATION

Ahmed, Fatmata, Senior Records Assistance, 1.1.21.

OFFICE OF THE ATTORNEY GENERAL AND MINISTRY OF JUSTICE  
Bangura, Papa, Office Assistance Level 1, 1.6.21.

OFFICE OF THE CHIEF MINISTER

Kanu, Musa, Office Assistance Level 1, 1.5.21.

PROVINCIAL SECRETARY'S OFFICE, BOMBALI DISTRICT

Koroma, Musa, Office Assistance Level 1, 1.6.21.  
Marah, Yonto, Office Assistance Level 1, 1.6.21.

## PROVINCIAL SECRETARY'S OFFICE, KENEMA

Sannoh, Dauda, Office Assistance Level 1, 1.5.20.

## MINISTRY OF HEALTH AND SANITATION

Laboh, Hannah Tenneh, Basic Speciality Nurse (Anesthetist Technician), 1.3.21.

Tommy, Alfred Dadson, Stores and Inventory Management Clerk Level 2, 1.7.20.

Kowa, Grace Estherlla, State Registered Nurse, 1.11.20.

Kanu, Mabinty, Office Assistance Level 1, 1.4.21.

Turay, Hannah Kadijatu, State Registered Nurse, 1.11.20.

Taylor, Ruth O., Medical Officer, 1.7.20.

Koroma, Michael J., Medical Officer, 1.7.20.

Kosia, Fatmata, State Enrolled Community Health Nurse, 12.12.19.

Turay, Alhaji, Data Entry Clerk, 1.7.20.

Fofanah, Hannah, State Enrolled Community Health Nurse, 12.12.19.

Kanu, Adama, Stenographer Level 1, 1.10.20.

Turay, Abdul, Office Assistance Level 1, 1.5.21.

Kargbo, Momoh Sultan, Dental Laboratory Technician, 2.5.19.

Baion, Hawa, State Enrolled Community Health Nurse, 12.12.19.

Mansaray, Fatmata, Office Assistant Level 1, 1.5.21.

Tarawallie, Kadiatu, State Enrolled Community Health Nurse, 12.12.19.

Koroma, Momodu, Office Assistant Level 1, 1.4.21.

Williams, Victoria O., Basic Speciality Nurse, 1.10.20.

Lansana, Margaret, State Enrolled Community Health Nurse, 12.12.19.

## OFFICE OF THE PRESIDENT

Lebby, Precious A., Deputy Director, 14.6.21.

## MINISTRY OF TECHNICAL AND HIGHER EDUCATION

Jimmy, Aminata, Deputy Secretary (Gazette), 1.2.21.

## MINISTRY OF FINANCE

Bassie, Magbindi T., Acting Senior Assistance Secretary, 4.4.17.

## MINISTRY OF LOCAL GOVERNMENT AND RURAL DEVELOPMENT

Sesay, Monica Amie, Stenographer Level 2, 1.12.21.

Cummings, Donald Ade, Stores and Inventory Clerk Level 1, 1.7.20.

## OFFICE OF THE ADMINISTRATOR AND REGISTRAR GENERAL

Ayoub, Fatmata S., Records Assistance Level 1, 1.11.20.

## MINISTRY OF FINANCE

Kalokoh, Fatmata P.T., Accountant, 31.8.20.

## MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL COOPERATION

Sheriff, Victor A., Acting Director, 3.11.20.

**PROMOTION**

## MINISTRY OF YOUTH AFFAIRS

John, Michael, Youth Worker, 1.9.20.

Bameh, Mohamed, Youth Worker, 1.9.20.

## ACCOUNTANT GENERAL DEPARTMENT

Lansana, Thomas B., Senior Accountant, 1.6.21.

## MINISTRY OF AGRICULTURE AND FORESTRY

Bah, Mohamed Alpha, Director of Livestock, 1.4.21.

Kamara, Amos D., Conservator of Forest, 1.9.20.

## MINISTRY OF BASIC AND SENIOR SECONDARY EDUCATION

Wuseni, Kai, Deputy Director, 1.1.22.

## MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT

Kamara, Abie E., Director, Development Assistance Coordination, 1.8.21.

Sawyer, Eugene, Assistant Director, Development A.C.O, 26.11.20.

## MINISTRY OF HEALTH AND SANITATION

Beckley, Joseph A. B., Senior Pharmacist, 1.4.21.

Langley, Musu M. S., Secretary Stenographer, 13.2.19.

Kamara, Abdul Rahaman Bundu, Principal Nurse Anesthetists, 1.9.20.

Coker, Lucy Mbatilo M., Senior Public Health Sister, 1.3.21.

Pabai, Maima A., Senior Staff Nurse, 1.10.20.

Kanu, Alex, Senior Driver, 1.11.20.

Luke, Ronita D. C (Dr.), Senior Specialist Paediatrician, 1.10.21.

Tengbeh, Sahr, Senior Nursing Officer, 1.10.21.

Sandy, Ibrahim, Senior Driver, 1.11.20.

Kamara, Zainab B., Basic Speciality Nurse, 1.3.20.

Kamara, Zainab B., Basic Speciality Nurse, 1.3.21.

Koroma, Aloysious, Principal Public Health Superintendent, 14.10.20.

## MINISTRY OF TECHNICAL AND HIGHER EDUCATION

Mansaray, Sallieu B., Senior Driver, 1.7.20.

## MINISTRY OF LOCAL GOVERNMENT AND RURAL DEVELOPMENT

Gbettu, Moses M., Permanent Secretary, 1.4.20.

## HUMAN RESOURCE MANAGEMENT OFFICE

Kamara, Christiana A., Senior Data Entry Clerk, 1.6.21.

Bangura, Tejan M., Senior Human Resource Officer, 1.10.16.

## MINISTRY OF TRADE AND INDUSTRY

Conteh, Idrissa, Stores and Inventory Management Clerk Level 1, 1.7.20.

**TRANSFER**

## MINISTRY OF ENERGY

Sesay, Ibrahim, Driver, 2.6.20.

## MINISTRY OF LANDS, HOUSING AND COUNTRY PLANNING

Mansaray, Sallieu B., Senior Driver, 26.8.21.

## MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT

Kargbo, Peter, Driver, 29.9.20.

Kanu, Abdul Karim, Driver, 14.9.20.

## NATIONAL COMMISSION FOR DEMOCRACY

Kallon, Ansu, Messenger, 4.8.20.

## MINISTRY OF LABOUR AND INDUSTRIAL RELATIONS

Sama, Foday B., Messenger, 14.9.20.

## MINISTRY OF FISHERIES AND MARINE RESOURCES

Kamara, Kadiatu S., Assistance Director, 1.2.21.

## MINISTRY OF BASIC AND SENIOR SECONDARY SCHOOL

Barrie, Mohamed, Executive Officer, 19.2.20.  
Mansaray, Sallieu B., Driver, 15.10.28.

## OFFICE OF THE ATTORNEY GENERAL AND MINISTRY OF JUSTICE

Williams, Raymond, First Grade Clerk, 28.4.20.

## MINISTRY OF WATER RESOURCES

Foday, Mohamed, Driver, 13.5.20.

## OFFICE OF THE CHIEF MINISTER

Sesay, Chernor, Driver, 23.10.20.

## MINISTRY OF GENDER AND CHILDREN AFFAIRS

Samura, Issa, Driver, 23.10.20.  
Jumu, Sandy, Social Worker, 28.4.20.  
Vandi, Charles B., Director of Gender, 22.1.20.  
Kamara, Joyce B., Director, 28.4.20.

## MINISTRY OF HEALTH AND SANITATION

Kamara, Ibrahim T., Driver, 11.6.20.

## MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL COOPERATION

Langley, Musu M. S., Secretary Stenographer, 16.7.20.  
Blango, Patrick Lamin, Estate and Facilities Officer, 30.6.21.  
Fillie, Sahr, Driver, 30.4.21.

## MINISTRY OF TECHNICAL AND HIGHER EDUCATION

Jalloh, Hassan, Driver, 17.11.20.

## IMMIGRATION DEPARTMENT

Jalloh, Alpha Ishmael, Driver, 18.3.21.  
Bangura, Ariatu, Immigration Assistant, 1.9.19.  
Kargbobai, Patricia, Immigration Officer, 5.7.21.

**CONFIRMATION OF APPOINTMENT**

## MINISTRY OF BASIC AND SENIOR SECONDARY SCHOOL

Wuseni, Kai, Assistance Director, 1.1.15.  
Kargbo, Alie H., Deputy Director, 1.1.15.  
Fofanah, Ibrahim Y., Assistant Director, 1.1.15.  
Kuyateh, Abu Bakarr, Deputy Director, 1.1.15.

## MINISTRY OF HEALTH AND SANITATION

Sesay, Bai, Health Education Officer, 5.2.20.  
Yomba, Aiah M., Health Education Officer, 5.2.20.  
Alpha, Dickson M., Health Education Officer, 5.2.20.  
Fasuluk, Sia, Director Planning Research and Development, 13.11.20.  
Sesay, Issa, Medical Equipment Technician, 3.7.21.  
Sesay, Daniel K. D., Health Education Officer, 5.2.20.  
Koroma, Ibrahim S., Health Education Officer, 5.2.20.  
Conteh, Michael A., Health Education Officer, 5.2.20.  
Jabbie, Bintu, Health Education Officer, 5.2.20.  
Pumagoi, Denis, Health Education Officer, 5.2.20.  
Kpanabom, Konima C., Assistant Nutritionist, 1.12.19.  
Lahai, Wango, Nutritionist, 1.12.19.  
Momoh, Elizabeth, Assistant Nutritionist, 1.12.19.  
Ngobeh, Daniel T., Health Education Officer, 5.2.20.  
Mansaray, Salifu K., Health Education Officer, 5.2.20.  
Bundu, Francis M., Health Education Officer, 5.2.20.  
Koroma, Aruna, Health Education Officer, 5.2.20.  
Gassama, Ibrahim, Inspecting Pharmacist, 1.11.17.  
Cole, Omodele, Officer Assistant Level 1, 1.4.21.  
Mansaray, Fatmata, Office Assistant Level 1, 1.4.21.

## MINISTRY OF YOUTH AFFAIRS

Bameh, Mohamed, Youth Assistance, 1.4.15.

## MINISTRY OF AGRICULTURE AND FORESTRY

Lahai, Mary K., Mechanic, 1.5.16.

## ACCOUNTANT GENERAL DEPARTMENT

Lansana, Thomas B., Accountant, 1.7.16.  
Bah, Sununu, Assistant Accountant, 1.6.17.  
Aruna, Sia, Assistant Accountant, 1.6.17.

## MINISTRY OF FINANCE

Kondeh, Abdulai, Assistant Infrastructure and Communication Officer, 1.6.21.  
Kargbo, Anthia, Assistant Infrastructure and Communication Officer, 1.6.21.  
Bonzu, Samuel, Director of Macro Fiscal Policy, 4.10.20.  
Bangura, Mohamed M., Audit Assistant, 9.11.18.

## MINISTRY OF FISHERIES

Sesay, Daniella F., Fisheries Officer, 8.1.21.

## MINISTRY OF TRADE AND INDUSTRY

Lansana, Mary M., Trade Monitor, 1.12.16.

## MINISTRY OF TECHNICAL AND HIGHER EDUCATION

Kamara, Fendeh M., Statistician, 3.6.21.  
Smart, Henry, Education Officer, Technology And Information, 13.7.21.  
Kaiwa, Fatmata J., Director Science Education, 13.11.20.  
Ngoneh, Alice, Tertiary Education Officer, 3.6.21.  
Victor, Massaquoi, Director Technical and Vocational Education Training, 13.11.20.  
Brimah, Josephus, Chief Technical Higher Education Officer, 13.11.20.

**Govt. Notice No. 18****BANK OF SIERRA LEONE**

## NATIONAL SWITCH DIRECTIVES

1. Preamble
2. Application
3. Authority of the Bank of Sierra Leone
4. Interpretation
5. Participation
6. Payment System Infrastructure Development
7. Financial Contribution
8. Constitution of Project Team
9. Processing of Domestic Payment Transactions on the National Switch
10. Surcharges and Disclosure of Fees
11. Failed Customer Transactions
12. Responsibility of the Board of Directors and Senior Management
13. Penalty for Non-Compliance
14. Effective Date

**1. Preamble**

In exercise of one of its functions as provided in sections 5(2)(f) of the Bank of Sierra Leone Act, 2019, "to establish, promote, license and oversee sound and efficient payment and securities settlement systems and clearing systems," and section 65(1) of the aforementioned Act, the Bank of Sierra Leone hereby issues the following Directives relating to the National Switch.

**2. Application**

These Directives shall apply to all financial institutions and Payment Service Providers authorized to operate Automated Teller Machines, Point of Sale payment transactions, internet and Mobile Payments and other payment transactions under the National Payment Systems Act, 2022.

### 3. Authority of the Bank of Sierra Leone

- (1) The Bank of Sierra Leone shall be the regulatory authority for the purpose of giving effect to these Directives.
- (2) The Bank of Sierra Leone may, subject to such conditions as it may consider necessary, delegate to any person the performance of any of the powers conferred upon the Bank of Sierra Leone, in these Directives.

### 4. Interpretation

In these Directives, unless the context otherwise requires:

"Acquirer" means a participant or any other duly authorized person that enables merchants to accept payment cards as a means of payment for goods and services and is responsible for merchant settlement or enables consumers to withdraw cash or access to a service offered on devices including but not limited to Automated Teller Machines, Point of Sale terminals or Mobile Devices.

"Act" means the National Payment Systems Act, 2022;

"Bank" means the Bank of Sierra Leone established under section 3(1) of the Bank of Sierra Leone Act, 2019;

"Commercial bank" means a body corporate licensed by the Central Bank to carry on banking business in accordance with the Banking Act, 2019;

"Consumer" means a natural or legal person who uses, has used and/or prospective user of any financial product or service;

"Domestic transaction" means a transaction between an acquirer and issuer who are both domiciled in Sierra Leone;

"International payment" means a payment where one of the parties is not domiciled in Sierra Leone;

"Issuer" means a participant in the National Switch or any other duly authorized person that provides payment cards and tokens to consumers to facilitate payments, and also usually holds the customer funds that will be used to pay for goods and services;

"Merchant" means person or entity that sells goods or services utilizing a point of sale or other device installed by the Payment Service Provider;

"National Switch" means a platform that interconnects and interoperates retail payment platforms such as Automated Teller Machines (ATMs), point of sale (POS) devices, remittances and mobile payments

"Payment Service Provider" means an entity or financial institution designated or licensed by the Bank to provide payment services.

"Switch Operator" means the person licensed by the Bank to operate the National Switch, including establishing rules and technical standards for the efficient operation of the National Switch; and

"Surcharge" means an extra fee or charge levied on the consumer, by a merchant or an acquirer, in addition to the fees set by the scheme operator for the use of its Point of Sale machines, Automated Teller Machines or other devices.

### 5. Participation

All financial institutions licensed by the Bank and operating in Sierra Leone shall ensure that they become and remain participants in the National Switch.

6. Payment System Infrastructure Development  
All commercial banks shall support all the industry decisions and efforts to modernize the payment system and the payment system infrastructure.

### 7. Financial Contribution

- (1) Each commercial bank shall be required to pay in full to the Switch Operator the contributions to the project for the National Switch as shall be determined by the Bank.
- (2) All commercial banks shall be required to contribute additional amounts to the projects as and when the needs of the project so requires and as advised by the Bank.

### 8. Constitution of Project Team

All commercial banks shall each be required to constitute project teams to ensure that this national switch project is implemented as shall be agreed with the vendor.

### 9. Processing of Domestic Payment Transactions on the National Switch

- (1) The National Switch is designated by the Bank as a shared national payment system infrastructure that interconnects the Automated Teller Machines, Point of Sale machines, internet, mobile payment and other payment devices in the country to facilitate provision of payment services.
- (2) All participants on the National Switch shall be required to comply with the rules issued by the Switch Operator and these may be adjusted from time to time.
- (3) A payment service provider, other than a commercial bank, shall ensure that it becomes and remains a participant or member of the National Switch following approval by the Bank.
- (4) A payment service provider shall, from a date to be determined by the Bank, process all domestic transactions such as Automated Teller Machines, Point of Sale, internet, mobile and other payment transactions conducted with other payment service providers through the National Switch.

### 10. Surcharges and Disclosure of Fees

- (1) A payment service provider shall ensure that a merchant does not surcharge a consumer for use of a point of sale or any electronic device used to make a payment.
- (2) A payment service provider shall not surcharge a consumer for use of its Automated Teller Machine, Point of Sale terminal or other payment device.
- (3) A payment service provider shall fully disclose all applicable fees to a consumer before each transaction.

**11. Failed Customer Transactions**

A payment service provider shall not charge a customer whose transaction fails on account of a technical failure on the part of the payment service provider's retail payment system or the National Switch.

**12. Responsibility of the Board of Directors and Management**

- (1) The board of directors and management of a payment service provider shall be responsible for compliance with the provisions of these Directives.
- (2) The board of directors and management of a payment service provider shall comply with all the rules, technical and business requirements and standards that may be issued by the Switch Operator or the Bank from time to time.

**13. Penalty for Non-Compliance**

- (1) Where the Bank is satisfied, after due investigation, or where a person admits that the person has committed an offense in contravention of these Directives, the Bank may impose administrative penalty or other penalty as prescribed in section 37 of the National Payment Systems Act, 2022.
- (2) Where a person, on whom an administrative penalty is imposed, in accordance with this section, fails to pay the penalty within the time ordered by the Bank, the Bank may take necessary steps to collect the penalty including taking action in a court of competent jurisdiction.
- (3) A payment service provider that contravenes these directives shall be guilty of an offence and shall be liable, upon conviction, to penalty as prescribed in section 37 of the National Payment Systems Act, 2022.

**14. Effective Date**

These Directives shall come into force on the day they are published in the Gazette.

BANK OF SIERRA LEONE  
JANUARY, 2023

**Govt. Notice No. 19**

The following Bill is published for general information with the memorandum of objects and reasons as supplement to this number of the Sierra Leone *Gazette*:—

A Bill entitled—"The Sierra Leone Commission on Arms and Ammunitions Act, 2023"—Being an Act to repeal and replace the Sierra Leone National Commission on Small Arms Act, 2010 (Act No. 6 of 2010), to provide for the continuing in existence of the Sierra Leone National Commission on Small Arms as the Sierra Leone Commission on Arms and Ammunitions; to regulate and supervise the manufacture, trade and use of arms, ammunition and other related materials and to provide for other related matters.

## Govt. Notice No. 11

CITATION  
IN THE HIGH COURT OF SIERRA LEONE

In re the Estate of **DR. LAMIN MOHAMAD KAMARA** (Deceased) Intestate

TO THE NEXT OF KIN, OR BENEFICIARIES OF **DR. LAMIN MOHAMAD KAMARA** (DECEASED) Late of Kambia Town in the Northern Province of the Republic of Sierra Leone.

**TAKE NOTICE** that I have received information that the above-named *deceased* died at Kambia in the Northern Province of the Republic of Sierra Leone aforesaid on the 16th June 2022 leaving property in Sierra Leone liable for administration.

**NOW, THEREFORE**, pursuant to the ADMINISTRATION OF ESTATES ACT 1960, you are hereby cited within one calendar month from the date of publication hereof to come into the Probate Jurisdiction of the High Court of Sierra Leone and show cause why an order should not be made for the **ADMINISTRATOR AND REGISTRAR-GENERAL** to administer the estate of the said deceased.

**AND TAKE NOTICE** that in default of your so coming in and showing cause to the satisfaction of a Judge I will apply for such order for administration

DATED the        day of *November*, 2022.

SAPTIEU ELIZABETH SACCOH,  
*Administrator and Registrar-General.*

FREETOWN.  
REF-A.G./221/2022

## Govt. Notice No. 12

CITATION  
IN THE HIGH COURT OF SIERRA LEONE

In re the Estate of **JAMES COKER** (Deceased) Intestate

TO THE NEXT OF KIN, OR BENEFICIARIES OF **JAMES COKER** (DECEASED) Late of Prince Georges Washington in the United States of America.

**TAKE NOTICE** that I have received information that the above-named *deceased* died at United States of America AFORESAID on the 20th May 2019 intestate, leaving property in Sierra Leone liable for administration.

**NOW, THEREFORE**, pursuant to the ADMINISTRATION OF ESTATES ACT 1960, you are hereby cited within one calendar month from the date of publication hereof to come into the Probate Jurisdiction of the High Court of Sierra Leone and show cause why an order should not be made for the **ADMINISTRATOR AND REGISTRAR-GENERAL** to administer the estate of the said deceased.

**AND TAKE NOTICE** that in default of your so coming in and showing cause to the satisfaction of a Judge I will apply for such order for administration

DATED the 18th day of *October*, 2022.

SAPTIEU ELIZABETH SACCOH,  
*Administrator and Registrar-General.*

FREETOWN.  
REF-A.G./221/2022))

FTCC Misc. App 025/2022

2022

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No.1

**Govt. Notice No. 20**IN THE HIGH COURT OF SIERRA LEONE(COMMERCIAL AND ADMIRALTY DIVISION)IN THE MATTER OF MOURNE MINING LIMITED A COMPANYLIMITED BY SHARESIN THE MATTER OF THE COMPANIES ACT OF 2009IN THE MATTER OF THE COMPANIES (WINDING -UP) RULES, 1929TO THE HONOURABLE CHIEF JUSTICE OF THE REPUBLIC OF SIERRA LEONE**SECOND ADVERTISEMENT OF PETITION**

Notice is hereby given that the above petition for the winding-up of the above-named company by the High Court of Sierra Leone in its Commercial and Admiralty Division, sitting at Government Wharf, Freetown in the Western Area of the Republic of Sierra Leone; presented to the said Court by PW Mining International Limited of No. 26 Main Motor Road, Brookfields, Freetown aforesaid on the 11th day of November 2022 and directed to be heard on the 19th of December 2022 has been adjourned to 10am on the 16th of February 2023; and any creditor or contributory of the said company desirous to support or oppose the making of the order on the said petition may appear at the time of hearing in person or by his counsel for that purpose; and a copy of the petition will be furnished to any creditor or contributory of the said company requiring the same by the undersigned on payment of the regulated charge for the same.

BASMA AND MACAULAY  
26 MAIN MOTOR ROAD, BROOKFIELDS  
FREETOWN.  
SOLICITORS FOR THE PETITIONER

Note:-Any person who intends to appear on the hearing of the said petition must serve on or send by post to the above-named, address notice in writing of his intention so to do. The notice must state the name and address of the person, or if a firm, the name and address of the firm, and must be signed by the person or firm, or his or their solicitor (if any) and must be served, or if posted, must be sent by post in sufficient time to reach the above-named address not later than 1pm in the afternoon of the 14th February, 2023.

**HIGH COURT**

Govt. Notice No. 16

**JUDGES' POSTINGS**

Pursuant to **Section 3 of Constitutional Instrument No. 4 of 2019**, the High Court (Divisions) Order 2019 made in exercise of the powers conferred on the Chief Justice by **Section 131 (3) of the Constitution of Sierra Leone, 1991**, I hereby assign the following Posts.

- (a) **HON. JUSTICE LORNARD M. TAYLOR J.**,  
*Industrial Social Security Division*
- (b) **HON. JUSTICE ANSUMANA IVAN SESAY JA.**,  
*Fast Track Commercial Court Division*
- (c) **HON. JUSTICE DR. ABOU BHAKARR BINNEH-KAMARA J.**,  
*General and Civil Division*
- (d) **HON. JUSTICE KOMBA KAMANDA JA.**,  
*Probate and Family Division*
- (e) **HON. JUSTICE MOMOJAH STEVENS JA.**,  
*Property and Environment Division*
- (f) **HON. JUSTICE UNISA KAMARA J.**  
*Property and Environment Division;*  
*General and Civil Division; and*  
*Criminal Division*
- (g) **HON. JUSTICE ALFRED T. GANDA J.**,  
*Property and Environment Division;*  
*Probate and Family Division*  
*General and Civil Division; and*  
*Criminal Division.*
- (h) **HON. JUSTICE HANNAH BONNIE J.**,  
*General and Civil Division*

HONOURABLE JUSTICE DESMOND BABATUNDE EDWARDS  
***Honourable Chief Justice***

*Govt. Notice No. 13*



# **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, 2022**

## **1. Introduction**

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

## **2. Basis of Presentation**

This report has been prepared using the actual revenue and expenditure of the Consolidated Fund and central Government. The accompanying Statement of Receipts and Payments includes budget for the period January to December 2022 and actuals for quarters 1, 2 and 3 of the year 2022 compared to budget for the same year. The report is broadly prepared in the form of a statement, which categorises revenue and expenses and then followed by analysis of revenue by the various streams and expenditure by Ministries, Departments, Projects and Agencies as well as by categories. This report gives an insight of expenditure pattern across the central government. The report is designed to provide the required information needs of various stakeholder.

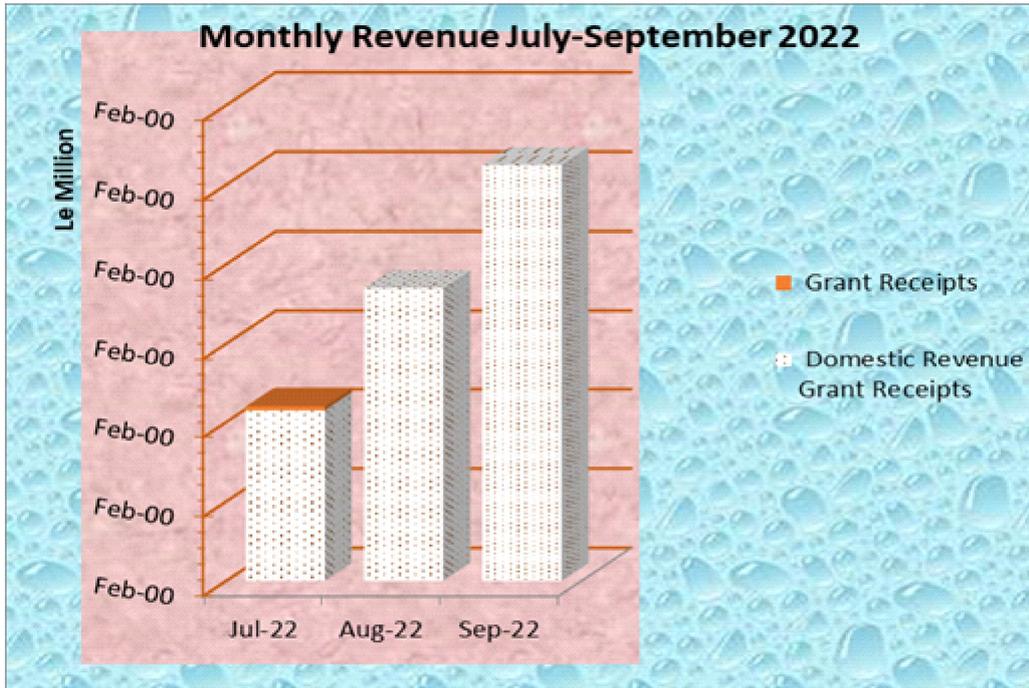
On a daily basis, budget execution processes are carried out by Ministries, Departments and Agencies in compliance with sections 55 - 65 of the Public Financial Management Act 2016.

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

## **3. Total Revenue**

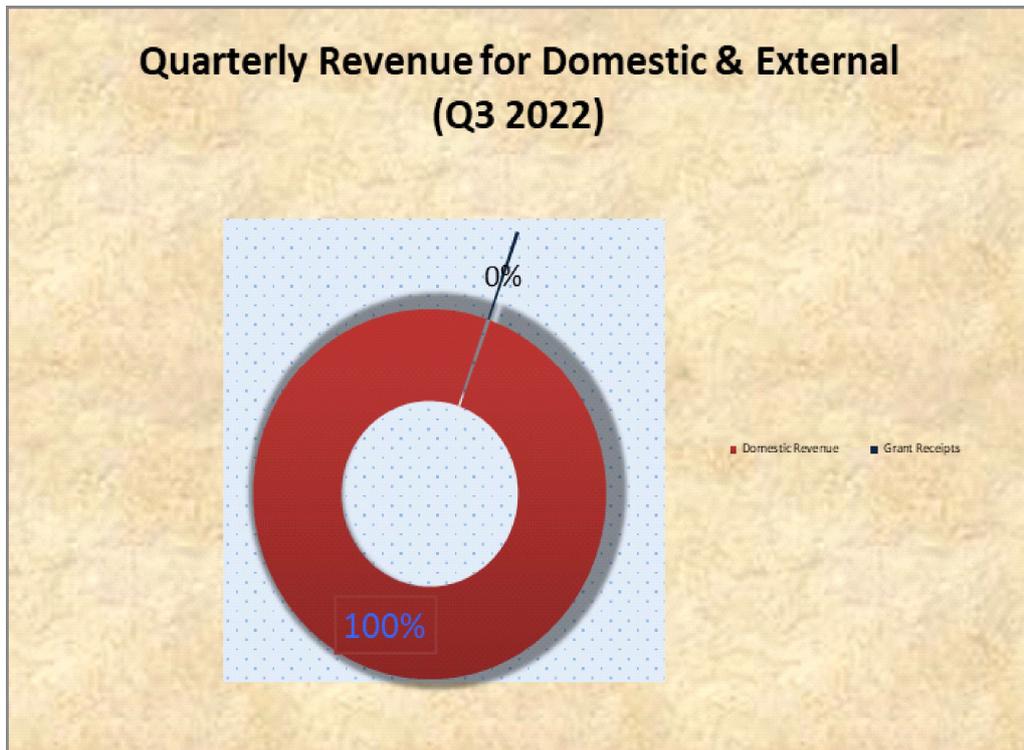
Total revenue collected in quarter 3, 2022 was SLE1,819,741 thousand, of which SLE 1,791,031 thousand is domestic revenue while SLE 28,710 thousand is grant from Development Partners. The chart below illustrates monthly revenue pattern for the quarter ending 30th September 2022.

CHART 1



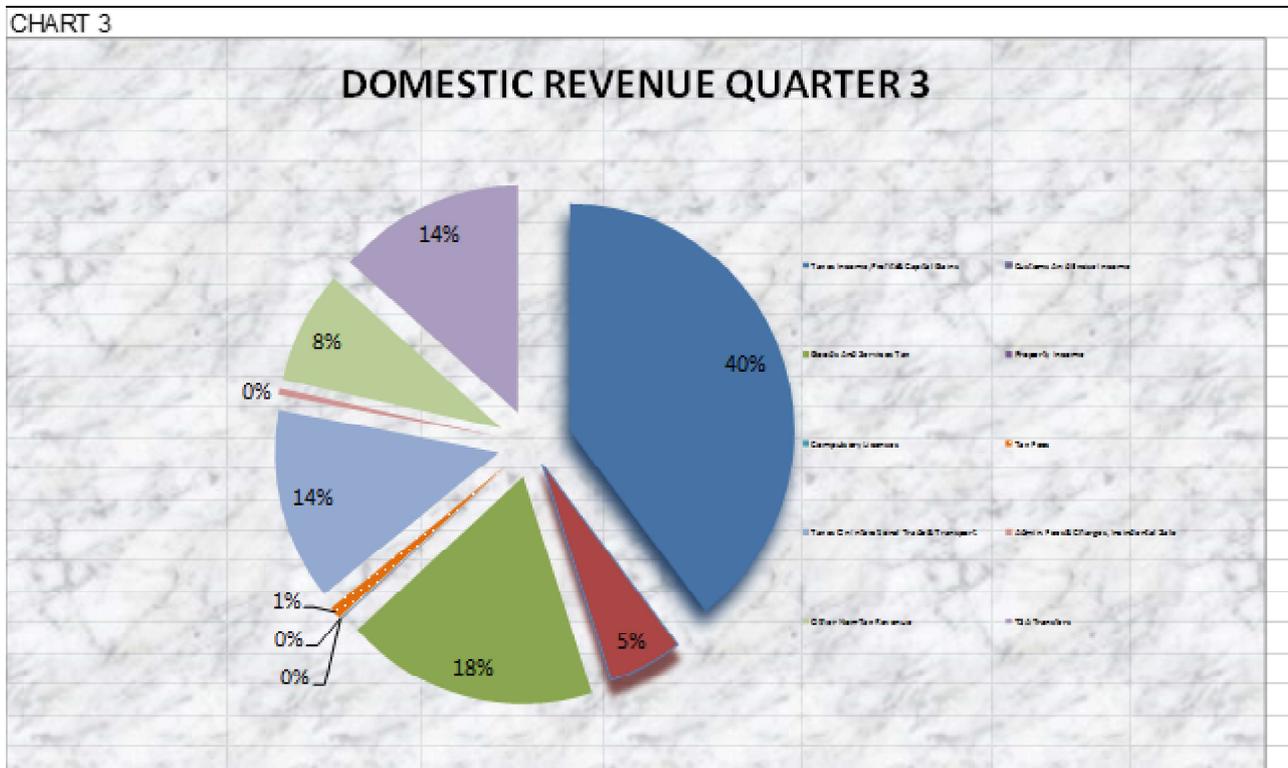
Further, the chart below summarises the quarterly revenue between domestic and external for consolidated for quarter 3 of 2022.

CHART 2



#### 4. Domestic Revenue

The consolidated domestic revenues for quarter 3 of 2022, consist of Taxes, Income, Profits & Capital Gains which contributed SLE 710,167 thousand or 40% of the total domestic revenue, Customs and Excise Income was SLE 96,399 thousand or 5%, Goods and Services Tax (GST) amounted to SLE 326,006 thousand or 18%.



Furthermore, Taxes On International Trade & Transport amounted to SLE 245,994 thousand which is 14%, TSA Transfers amounted to SLE 241,598 or 14% and other taxes and non-tax revenue amounted SLE 144,654 making 8% of domestic revenue.

The chart above illustrates the composition of consolidated domestic revenues for quarter 3, 2022.

The table below explains the chart further.

**Table 1- 'DOMESTIC REVENUE ANALYSIS - Quarter 3, 2022**

	Budget Jan 22 - Dec 22	Jul-22	Aug-22	Sep-22	CRF Quarter Ending June 22	Project and subvented Agencies	Quarterly Total	Percentage quarterly total
	\$LE000	\$LE000	\$LE000	\$LE000	\$LE000	\$LE000	\$LE000	%
<b>Domestic Revenue Collection</b>								
Taxes Income, Profits & Capital Gains	2,709,000	249,948	175,422	284,798	710,167	-	710,167	39.65
Customs And Excise Income	1,737,100	47,281	26,435	22,683	96,399	-	96,399	5.38
Goods And Services Tax	619,188	113,950	101,665	110,391	326,006	-	326,006	18.20
Property Income	316,000	511	293	369	1,173	-	1,173	0.07
Compulsory Licenses	286,260	262	412	577	1,251	-	1,251	0.07
Tax Fees	304,858	8,075	1,901	5,458	15,434	-	15,434	0.88
Taxes On International Trade & Transport	844,812	74,405	82,790	88,799	245,994	-	245,994	13.73
Admin. Fees & Charges, Incidental Sale	144,751	2,687	4,006	1,661	8,354	-	8,354	0.47
Other Non-Tax Revenue	267,406	32,160	79,999	30,854	143,012	1,642	144,654	8.08
TSA Transfers	413,125	74,865	56,911	109,822	241,598	-	241,598	13.49
<b>Total</b>	<b>7,642,500</b>	<b>604,144</b>	<b>529,833</b>	<b>655,412</b>	<b>1,789,389</b>	<b>1,642</b>	<b>1,791,031</b>	<b>100.00</b>

## 5. Expenditure Payments

During the quarter ending 30th September 2022, total amount expended was SLE3,832,638 thousand. This consists of total operating expenses including finance cost for both domestic and external debt as well as arrears payments and loan amortisation.

**Table 2- EXPENDITURE PAYMENTS ANALYSIS - QUARTER ENDING 30 SEPTEMBER, 2022**

Description	Budget FY 2022	CRF 'Quarter 3	Project and Subvented Agencies	Total (Quarter 3)
<b>OPERATING EXPENSES</b>	<b>SLE000</b>	<b>SLE000</b>	<b>SLE000</b>	<b>SLE000</b>
Wages, Salaries and Allowances	3,667,348	1,066,810	6,452	1,073,262
Social Security and Benefit	230,652	90,544	-	90,544
Non-Salary, Non-Interest Recurrent Expenditure	1,317,011	520,724	688,390	1,209,114
Current Transfers	2,776,616	803,256	-	803,256
Capital Expenditure & Capital Transfers	1,368,975	378,188	183	378,371
<b>Total Operating Expenses</b>	<b>9,360,602</b>	<b>2,859,523</b>	<b>695,025</b>	<b>3,554,547</b>
Loan Amortization	739,958	278,090	-	278,090
<b>Total Expenditure Payments</b>	<b>10,100,560</b>	<b>3,137,613</b>	<b>695,025</b>	<b>3,832,638</b>

The total operating expenses amounted to SLE3,554,547 thousand, which comprised of SLE1,073,262 thousand spent on Wages, Salaries and SLE90,544 thousand on social security and employees' benefits.

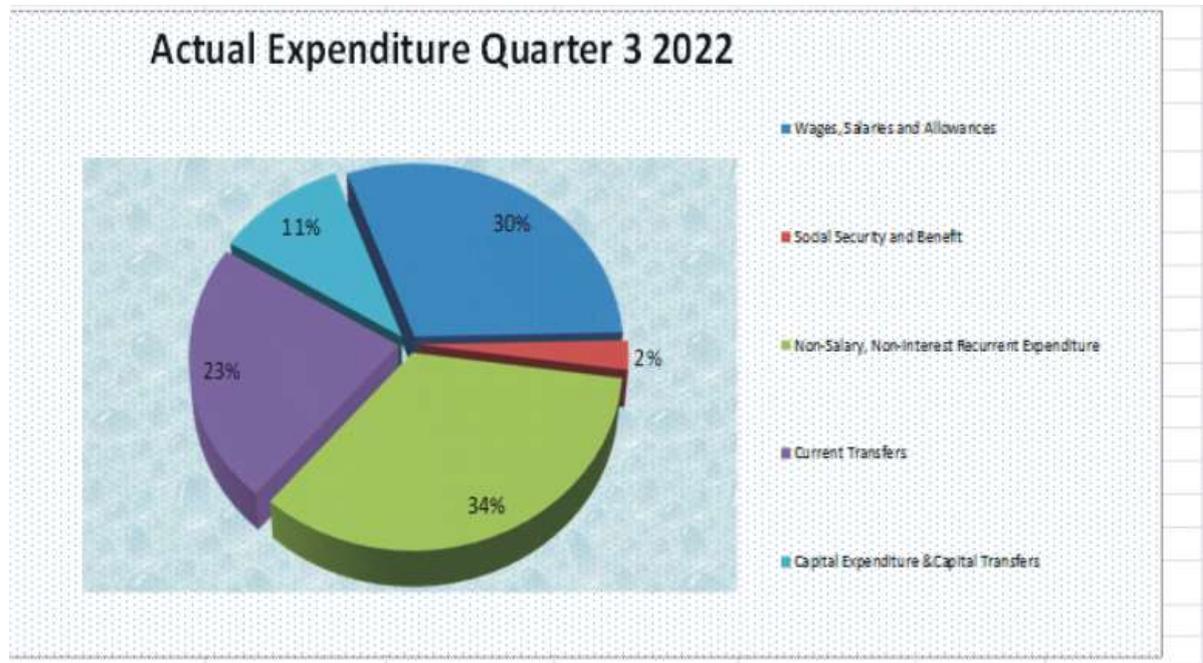
**Table 3- 'EXPENDITURE PAYMENTS ANALYSIS - Quarter 3, 2022**

OPERATING EXPENSES	Jan 22 - Dec 22	Jul-22	Aug-22	Sep-22	CRF 'Quarter Ending Sep 22	Project and Subvented Agencies	Total
	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000
Wages, Salaries and Allowances	3,667,348	337,177	393,555	336,078	1,066,810	6,452	1,073,262
Social Security and Benefit	230,652	30,188	30,118	30,237	90,544	-	90,544
Non-Salary, Non-Interest Recurrent Expenditure	1,317,011	134,078	200,716	185,930	520,724	688,390	1,209,114
Current Transfers	2,776,616	336,557	236,649	230,050	803,256	-	803,256
Capital Expenditure & Capital Transfers	1,368,975	131,184	178,571	68,433	378,188	183	378,371
<b>Total Operating Expenses</b>	<b>9,360,602</b>	<b>969,184</b>	<b>1,039,609</b>	<b>850,729</b>	<b>2,859,523</b>	<b>695,025</b>	<b>3,554,547</b>

SLE1,209,114 thousand was spent on Non-Salary, Non-Interest Recurrent Expenditure, SLE803,256 thousand on Current transfers and to SLE378,371 thousand on Capital Expenditure and Transfers which included interest on external debt. Total expenses above include those of Project and Sub-Vented Agencies

Finance cost comprises of domestic interest which is SLE458,876 thousand and foreign interest amounted to SLE32,861 thousand. The chart below illustrates the composition of expenditure payments for quarter 3, 2022.

## CHARTS 4



## 6. Projects and Sub-Vented Agencies Receipts

The external grant receipts by projects for the period under review was SLE22,602 thousand. Agencies domestically generated revenue amounted to SLE1,642 thousand. Thus; total revenue from projects and sub-vented agencies amounted to SLE24,244 thousand.

## 7. Statement of Fiscal Operations

### STATEMENT OF FISCAL OPERATIONS For The Quarter Ending 30th September 2022

Description	Revised Budget for the year Jan 22- Dec 22	Actuals for 2022						
		YTD	Jul-22	Aug-22	Sep-22	CRF 'Quarter Ending Sep 22	Project and Subvented Agencies	QTR 3
	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	2,709,000	2,181,606	249,948	175,422	284,798	710,167	-	710,167
Customs And Excise Income	1,737,100	234,655	47,281	26,435	22,683	96,399	-	96,399
Goods And Services Tax	619,188	548,524	113,950	101,665	110,391	326,006	-	326,006
Property Income	316,000	308,272	511	293	369	1,173	-	1,173
Compulsory Licenses	286,260	26,208	262	412	577	1,251	-	1,251
Tax Fees	304,858	74,405	8,075	1,901	5,458	15,434	-	15,434
Taxes On International Trade & Transport	844,812	998,818	74,405	82,790	88,799	245,994	-	245,994
Admin. Fees & Charges, Incidental Sale	144,751	25,761	2,687	4,006	1,661	8,354	-	8,354
Other Non-Tax Revenue	267,406	427,836	32,160	79,999	30,854	143,012	1,642	144,654
TSA Transfers	413,125	634,090	74,865	56,911	109,822	241,598	-	241,598
<b>Total Domestic Revenue</b>	<b>7,642,500</b>	<b>5,460,175</b>	<b>604,144</b>	<b>529,833</b>	<b>655,412</b>	<b>1,789,389</b>	<b>1,642</b>	<b>1,791,031</b>
<b>Grants Receipts (Direct Grant Budgetary Support)</b>								
Bilateral Grants and Transfers	2,300,473	46,880	0	6	12	19	22,602	22,621
Grants From International Organisations	-	331,397	2,320	-	3,769	6,089	-	6,089
Other Projects	-	-	-	-	-	-	-	-
<b>Total Grant Receipts</b>	<b>2,300,473</b>	<b>378,277</b>	<b>2,321</b>	<b>6</b>	<b>3,781</b>	<b>6,108</b>	<b>22,602</b>	<b>28,710</b>
<b>Total Receipts</b>	<b>9,942,973</b>	<b>5,838,453</b>	<b>606,465</b>	<b>529,839</b>	<b>659,193</b>	<b>1,795,497</b>	<b>24,244</b>	<b>1,819,741</b>

**STATEMENT OF FISCAL OPERATIONS**  
For The Quarter Ending 30th September 2022

**STATEMENT OF FISCAL OPERATIONS**  
For The Quarter Ending 30th September 2022

Description	Revised Budget for the year	Actuals for 2022						
	Jan 22- Dec 22	YTD	Jul-22	Aug-22	Sep-22	CRF 'Quarter Ending Sep 22	Project and Subvented Agencies	QTR 3
	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000
<b>OPERATING EXPENSES</b>								
Wages, Salaries and Allowances	3,667,348	3,045,168	337,177	393,555	336,078	1,066,810	6,452	1,073,262
Social Security and Benefit Non-Salary, Non-Interest Recurrent Expenditure	230,652	333,751	30,188	30,118	30,237	90,544	-	90,544
Current Transfers of which: Transfers to Tertiary Educational Institutions	1,317,011	2,348,618	134,078	200,716	185,930	520,724	688,390	1,209,114
Transfer to Local Council	2,776,616	2,172,767	336,557	236,649	230,050	803,256	-	803,256
Transfer to Road Fund	80,906	49,752	-	-	-	-	-	-
TSA Expenditure	115,687	3,410	-	-	-	-	-	-
National Revenue Authority	134,434	162,831	11,971	11,595	11,672	35,237	-	35,237
Domestic Interest	380,900	394,926	42,913	53,546	44,171	140,630	-	140,630
Capital Expenditure & Capital Transfers	207,721	202,159	15,550	16,450	13,190	45,190	-	45,190
Of which: Foreign Interest	1,260,249	1,050,384	209,277	125,325	124,273	458,876	-	458,876
	1,368,975	1,056,513	131,184	178,571	68,433	378,188	183	378,371
	178,724	112,914	-	32,789	71	32,861	-	32,861
	<b>9,360,602</b>	<b>8,956,817</b>	<b>969,184</b>	<b>1,039,609</b>	<b>850,729</b>	<b>2,859,523</b>	<b>695,025</b>	<b>3,554,547</b>
<b>Net Cash flow from Operating Activities</b>	<b>582,371</b>	<b>(3,118,365)</b>	<b>(362,719)</b>	<b>(509,770)</b>	<b>(191,536)</b>	<b>(1,064,025)</b>	<b>(670,781)</b>	<b>(1,734,806)</b>

## STATEMENT OF FISCAL OPERATIONS

For The Quarter Ending 30th September 2022

Description	Revised Budget for the year Jan 22- Dec 22	Actuals for 2022						
		YTD	Jul-22	Aug-22	Sep-22	CRF 'Quarter Ending Sep 22	Project and Subvented Agencies	QTR 3
<b>Financing Items</b>								
Long Term Domestic Debt	1,135,500	(381,133)	10,000	150,000	245,712	405,712	-	405,712
Short Term Domestic Debt	1,595,000	166,838	(1,139,920)	(415,684)	505,605	(1,050,000)	-	(1,050,000)
<i>Of which: Ways &amp; Means</i>	328,691	(820,294)	(256,412)	(880,188)	420,086	(716,514)	-	(716,514)
<i>Bridging loan</i>	642,000	-	-	-	-	-	-	-
<i>Treasury Bills</i>	199,562	(697,287)	(883,508)	464,504	85,519	(333,485)	-	(333,485)
Loan Amortization	(739,958)	(359,892)	(112,219)	(33,665)	(132,206)	(278,090)	-	(278,090)
Cheques payable	(100,000)	(1,092,442)	141,812	(22,797)	(147,121)	(28,106)	-	(28,106)
<b>Total Financing</b>	<b>1,890,542</b>	<b>(1,666,629)</b>	<b>(1,100,328)</b>	<b>(322,146)</b>	<b>471,989</b>	<b>(950,485)</b>	<b>-</b>	<b>(950,485)</b>
<b>Increase/ (Decrease) in Bank Balances during the period</b>	<b>2,472,913</b>	<b>(4,784,994)</b>	<b>(1,463,047)</b>	<b>(831,916)</b>	<b>280,453</b>	<b>(2,014,510)</b>	<b>(670,781)</b>	<b>(2,685,291)</b>

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

	2022				Quarter 3
	3RD QUARTER				
	YTD	Personnel Expenditure (Including Wages Arrears)	Other Charges (Including Project Arrears)	Domestic Development	
<b>PAYMENTS/EXPENDITURE</b> <i>Operating Account</i>					
Education Services	1,151,707	308,618	91,897	16,290	416,805
	-	-	-	-	
Health Services	529,967	132,698	20,627	2,784	156,109
	-	-	-	-	
Social Security and Welfare	407,090	67,178	46,984	5,408	119,569
	-	-	-	-	
Defence	344,467	64,073	79,654	(2,645)	141,082
	-	-	-	-	
Public Order and Safety	695,852	130,983	179,887	10,749	321,619
	-	-	-	-	
Recreation, Culture and Safety	20,895	4,514	3,188	85	7,787
	-	-	-	-	
Housing Communities Amenities	10,901	1,698	67	500	2,264
	-	-	-	-	
Environmental Protection	62,926	-	18,692	-	18,692
	-	-	-	-	
Economic Affairs	1,667,612	65,380	195,094	279,201	539,675
	-	-	-	-	
General Public Services	2,283,523	382,213	354,319	65,817	802,349
<b>Total Payments/Expenditure</b>	<b>7,174,940</b>	<b>1,157,354</b>	<b>990,409</b>	<b>378,188</b>	<b>2,525,952</b>

**COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR WAGES, SALARIES AND EMPLOYEES BENEFITS BY MDA for the quarter ending 30th Sept 2022**

Amounts in thousands of Leones

MDA Code	Description	Budget Estimates	Actual Quarter 3	Surplus/ (Shortfall)
		FY 2022	2022	2022
101	Charged Emoluments	135,297	66,686	68,612
105	Ministry of Political and Public Affairs	2,872	662	2,210
106	Office of the Chief of Staff	19,981	4,839	15,142
107	Ministry of Local Government & Rural Development	44,462	11,073	33,389
108	Sierra Leone Small Arms Commission	3,297	642	2,655
109	Independent Commission for Peace and National Cohesion	2,600	0	2,600
110	Office of the Secretary to the President	103,966	32,056	71,910
112	Office of the Secretary to the Vice President	23,367	7,249	16,117
116	Parliamentary Service Commission	33,079	10,444	22,636
117	Cabinet Secretariat	6,625	1,698	4,927
118	Supreme Court	86,830	19,964	66,866
121	Audit Service Sierra Leone	41,574	11,261	30,313
122	Human Resource Management Office	16,340	4,004	12,335
123	Public Service Commission	5,671	1,681	3,991
124	Law Officers' Department	34,814	8,885	25,930
125	Local Court's Administration	-	875	-875
126	Independent Police Complaints Board	1,836	785	1,051
127	Ministry of Planning and Economic Development	10,481	7,916	2,566
128	Ministry of Foreign Affairs & International Cooperation	290,961	101,513	189,448
129	Ministry of Finance	127,220	36,622	90,597
131	Revenue Appellate Board	2,245	796	1,449
132	Accountant General's Department	25,945	8,989	16,956
133	Ministry of Information and Communications	26,408	6,745	19,663
134	National Electoral Commission of Sierra Leone	34,048	11,365	22,683
137	National Commission for Democracy	4,552	1,067	3,485
138	Statistics Sierra Leone	23,090	5,628	17,462
139	National Commission for Privatisation	7,693	1,695	5,998
140	Mass Media Services (SLBC Staff)	12,087	2,234	9,853
141	Government Printing Department	689	191	498
142	National Public Procurement Authority	10,095	5,033	5,062
144	National Commission for Human Rights	17,778	7,567	10,211
145	Rights to Access Information Commission	3,794	906	2,888
146	Ministry of Western Region	2,500	0	2,500
201	Ministry of Defence:	223,923	64,073	159,851
203	National Civil Registration Authority	40,955	9,298	31,657
205	Ministry of Internal Affairs	433	546	-113
206	Sierra Leone Police	282,164	86,472	195,692
207	Sierra Leone Correctional Services	41,938	13,302	28,636
208	National Fire Authority	8,072	2,295	5,777
209	Central Intelligence and Security Unit	10,869	2,945	7,924
210	Office of National Security	17,633	5,943	11,691
211	Immigration Department	7,029	9,790	-2,761

208	National Fire Authority	8,072	2,295	5,777
209	Central Intelligence and Security Unit	10,869	2,945	7,924
210	Office of National Security	17,633	5,943	11,691
211	Immigration Department	7,029	9,790	-2,761
212	National Drugs Law Enforcement Agency	1,519	393	1,126
213	National Disaster Management Agency	10,000	0	10,000
300	Ministry of Technical and Higher Education	308,595	110,505	198,090
301	Ministry of Basic and Senior Secondary Education	788,043	198,114	589,929
302	Ministry of Sports	6,944	1,762	5,182
303	Ministry of Tourism and Cultural Affairs	760	246	514
304	Ministry of Health and Sanitation	455,881	132,698	323,183
305	Ministry of Social Welfare, Gender & Children's Affairs	9,604	2,895	6,709
306	Ministry of Lands, Country Planning and the Environment	6,216	1,698	4,518
307	National Pharmaceutical Procurement Unit	6,838	1,387	5,452
308	National Commission for Social Action	16,648	3,687	12,960
310	Ministry of Youth Affairs	6,064	1,483	4,581
311	Health Service Commission	3,478	695	2,783
312	Teaching Service Commission	11,680	3,011	8,669
313	National Youth Service	4,895	1,461	3,434
314	National HIV and AIDS Commission	3,126	1,016	2,110
315	Teaching Hospital Complex Administration	2,081	0	2,081
317	SL Council for Post Grad Colleges Health Specialist	460	305	154
318	Ministry of the Environment	2,178	1,046	1,132
319	Ministry of Gender & Children's Affairs	4,315	1,515	2,800
320	National Sports Authority	3,177	1,175	2,003
341	Pensions, Gratuities and Retirement Benefits	190,811	46,974	143,837
345	Pharmacy Board Services	2,622	527	2,096
401	Ministry of Agriculture, Forestry and Food Security	17,939	10,394	7,545
402	Ministry of Fisheries and Marine Resources	2,529	1,028	1,500
403	Ministry of Mines and Mineral Resources	34,079	8,594	25,485
404	Ministry of Transport and Aviation	5,135	1,187	3,949
405	Ministry of Tourism and Cultural Affairs (National Tourist Board and Relics Commission)	9,333	2,506	6,827
406	Ministry of Energy	5,923	1,970	3,953
407	Ministry of Employment Labour and Social Security	4,145	1,441	2,704
408	Ministry of Works, Housing and Infrastructure	3,978	1,144	2,834
409	Ministry of Trade and Industry	28,025	6,793	21,232
410	National Protected Area Authority	19,043	5,182	13,861
411	Road Maintenance Fund Administration (SLRA Staff)	28,778	10,335	18,443
413	Sierra Leone electricity and Water Regulatory Commission	4,955	1,040	3,915
414	Ministry of Water Resources	16,948	5,260	11,688
417	Nuclear Safety and Radiation Protection Authority	4,876	1,304	3,572
418	Sierra Leone Agricultural Research Institute	16,835	3,779	13,056
419	Sierra Leone Local Content Agency	3,420	729	2,691
421	Small and Medium Enterprises Development Agency	6,393	2,675	3,718
422	Sierra Leone Meteorological Agency	5,550	1,093	4,457
426	Sierra Leone Seed Certification Agency	1,293	1,085	208
427	National Fertilizer Regulatory Agency	471	787	-316
428	National Investment Board	5,123	0	5,123
701	Transfers to Local Councils	32,082	456	31,626
<b>Grand Total</b>		<b>3,898,000</b>	<b>1,157,105</b>	<b>2,740,895</b>

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

**for the quarter ending 30th September 2022**

Amounts in thousands of Leones

MDA Code	Description	Budget	Actual	Surplus/
		Estimates FY 2022	Quarter 3 2022	(Shortfall) 2022
105	Ministry of Political and Public Affairs	2,424	-	2,424
106	Office of the Chief of Staff	21,410	6,855	14,555
107	Ministry of Local Government & Rural Development	16,583	4,274	12,309
108	Sierra Leone Small Arms Commission	1,260	-	1,260
109	Independent Commission for Peace and National Cohesion	2,000	1,000	1,000
110	Office of the President	76,532	29,246	47,286
112	Office of the Vice President	18,693	8,423	10,270
116	Parliament	36,717	1,735	34,982
117	Cabinet Secretariat	3,147	1,118	2,029
118	Supreme Court	15,000	3,869	11,131
121	Audit Service Sierra Leone	11,411	5,220	6,191
122	Human Resource Management Office	3,500	1,766	1,734
123	Public Service Commission	3,097	3,097	(0)
124	Law Officers' Department	23,394	6,357	17,037
125	Local Courts	494	-	494
126	Independent Police Complaints Board	1,251	500	751
127	Ministry of Planning and Economic Development	16,710	1,808	14,902
128	Ministry of Foreign Affairs & International C operation	104,453	23,067	81,386
129	Ministry of Finance	68,431	28,179	40,252
130	National Revenue Authority (NRA)	207,721	45,190	162,531
131	Revenue Appellate Board	932	-	932
132	Accountant General's Department	25,000	3,865	21,135
133	Ministry of Information and Communication	4,000	1,659	2,341
134	National Electoral Commission (NEC)	300,000	-	300,000
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	18,069	(16,069)
140	Mass Media Services	3,000	-	3,000
141	Government Printing Department	3,416	205	3,211
142	National Public Procurement Authority (NPPA)	5,500	2,400	3,100
143	Justice and Legal Service Commission	466	-	466
144	Human Rights Commission Sierra Leone	2,000	900	1,100
145	Rights to Access Information Commission	1,800	600	1,200
146	Ministry of Western Region	1,000	500	500
201	Ministry of Defence	112,351	79,654	32,697

203	National Civil Registration Authority	5,197	2,592	2,605
205	Ministry of Internal Affairs	3,000	1,443	1,557
206	Sierra Leone Police	110,095	84,449	25,646
207	Sierra Leone Correctional Services	60,665	76,005	(15,340)
208	National Fire Authority	5,982	1,765	4,217
209	Central Intelligence & Security Unit	10,000	5,000	5,000
210	Office of National Security	9,200	6,634	2,566
211	Immigration Department	7,335	2,000	5,335
212	National Drugs Law Enforcement Agency	796	-	796
213	National Disaster Management Agency	14,500	4,756	9,744
300	Ministry of Technical Higher Education	126,781	24,673	102,108
301	Ministry of Education, Science and Technology	31,299	67,224	(35,925)
302	Ministry of Sports	3,685	973	2,712
303	Ministry of Tourism and Cultural Affairs	3,576	247	3,329
304	Ministry of Health and Sanitation	55,782	20,627	35,155
305	Ministry of Social Welfare, Gender & Children's Affairs	15,160	380	14,781
306	Ministry of Lands, Country Planning and the Environment	3,510	67	3,443
307	National Pharmaceutical Procurement Unit (NPPU)	75,063	-	75,063
308	National Commission for Social Action	2,880	1,440	1,440
309	Dental and Medical Board	628	-	628
310	Ministry of Youth Affairs	5,802	3,046	2,756
311	Health Service Commission	2,201	1,100	1,101
312	Teaching Service Commission	2,656	-	2,656
313	National Youth Service	2,500	-	2,500
314	National HIV and AIDS Commission	2,500	450	2,050
315	Teaching Hospital Complex Administration	2,000	657	1,343
316	Civil Service Training College	683	-	683
317	Post Graduate College of Health Specialist	2,754	1,377	1,377
318	Ministry of Environment	3,837	15,160	(11,323)
319	Ministry of Gender & Children's Affairs	4,010	726	3,284
320	National Sports Authority	26,567	22,649	3,918
345	Pharmacy Board Services	4,500	-	4,500
401	Ministry of Agriculture, Forestry and Food Security	34,529	19,142	15,387
402	Ministry of Fisheries and Marine Resources	15,375	70	15,305
403	Ministry of Mines and Mineral Resources	4,151	534	3,617
404	Ministry of Transport and Aviation	56,388	668	55,720
405	Ministry of Tourism and Cultural Affairs	9,501	1,968	7,533
406	Ministry of Energy	126,503	16,207	110,296
407	Ministry of Labour and Social Security	6,821	856	5,965
408	Ministry of Works, Housing and Infrastructure	12,664	14,014	(1,350)
409	Ministry of Trade and Industry	17,284	2,387	14,897
410	National Protected Area Authority	3,261	-	3,261
411	Road Maintenance Fund	134,434	35,237	99,197

412	National Telecommunications Commission	201,628	31,470	170,158
413	Sierra Leone electricity and Water Regulatory Commission	954	-	954
414	Ministry of Water Resources	15,737	1,253	14,484
415	Sierra Leone Maritime Administration	36,010	17,350	18,660
416	Civil Aviation Authority	46,351	20,506	25,845
417	Nuclear Safety and Radiation Protection Authority	3,000	-	3,000
418	Sierra Leone Agricultural Research Institute (SLARI)	3,700	814	2,886
419	Local Content Agency	3,000	-	3,000
420	Sierra Leone Environmental Protection Agency	32,557	18,692	13,865
421	Small and Medium Enterprises Development Agency	1,671	836	835
422	Sierra Leone Meteorological Agency	1,636	-	1,636
423	Sierra Leone Petroleum Regulatory Agency	12,370	7,403	4,967
424	Sierra Leone Petroleum Directorate	7,264	4,789	2,475
425	Sierra Leone Road Safety Authority	44,720	20,805	23,915
426	Sierra Leone Seed Certification Agency	1,500	750	750
427	National Fertilizer Regulatory Agency	1,500	-	1,500
428	National Investment Board	841	421	420
509	Change in Arrears	100,000	131	99,869
601	Public Debt Charges	1,260,249	460,327	799,922
602	External Debt Service Payment	918,682	-	918,682
610	Contingency Expenditure	8,119	-	8,119
611	Special Warrants of the President	6,329	18,672	(12,343)
612	Unallocated Head of Expenditure	6,429	-	6,429
614	National CoronaVirus Emergency Response Centre(NaCOVERC)	174,000	2,400	171,600
701	Transfers to Local Councils	115,687	1,260	114,427
<b>Grand Total</b>		<b>5,133,185</b>	<b>1,323,960</b>	<b>3,997,549</b>

## COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR DOMESTIC CAPITAL/ DEVELOPMENT EXPENDITURE B Y MDA

for the quarter ending 30th September 2022

Amounts in thousands of Leones

MDA Code	Description	Budget	Actual	Surplus/
		Estimates	Quarter 3	(Shortfall)
		FY 2022	2022	2022
105	Ministry of Political and Public Affairs	0	-	-
107	Ministry of Local Government & Rural Development	2,769	60	2,709
110	Office of the President	7,000	1,551	5,449
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	105	706
127	Ministry of Planning and Economic Development	12,750	1,750	11,000
128	Ministry of Foreign Affairs & International Co-operation	5,000	859	4,141
129	Ministry of Finance and Economic Development	15,000	12,564	2,436
132	Public Service Commission		-	-
133	Ministry of Information and Communication	9,423	2,437	6,986
134	National Electoral Commission (NEC)	2,769	1,700	1,069
137	Statistics - Sierra Leone	0	-	-
138	Statistics - Sierra Leone	2,769	-	2,769
141	Ministry of Defence	2,000	-	2,000
201	Ministry of Defence		-	-
		5,000	2,645	7,645
203	National Civil Registration Authority	9,000	-	9,000
205	Ministry of Internal Affairs	3,923	339	3,584
206	Sierra Leone Police	10,000	9,358	642
207	Sierra Leone Correctional Services	1,000	996	4
208	Central Intelligence and Security Unit	750	55	695
209	Central Intelligence & Security Unit	1,500	-	1,500
300	Ministry of Technical Higher Education	15,873	478	15,395
301	Ministry of Education, Science and Technology	369,843	15,812	354,031
302	Ministry of Sports	0	85	85
303	Ministry of Tourism and Cultural Affairs	923	-	923
304	Ministry of Health and Sanitation	30,882	2,784	28,098
305	Ministry of Social Welfare, Gender & Children's Affairs	2,300	-	2,300
306	Ministry of Lands, Country Planning and the Environment	923	500	423
308	National Commission for Social Action	8,453	4,500	3,953
310	Ministry of Youth Affairs	19,391	908	18,483
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	582	97,093

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	582	97,093
402	Ministry of Fisheries and Marine Resources	11,615	-	11,615
404	Ministry of Transport and Aviation	3,923	20,634	(16,711)
405	Ministry of Tourism and Cultural Affairs	4,600	-	4,600
406	Ministry of Energy	37,025	11,845	25,180
407	Ministry of Employment Labour and Social Security	831	461	370
408	Ministry of Works, Housing and Infrastructure	352,176	158,802	193,374
409	Ministry of Trade and Industry	19,384	-	19,384
410	National Protected Area Authority	750	-	750
414	Ministry of Water Resources	86,062	86,877	(815)
417	Nuclear Safety and Radiation Protection Authority	500	-	500
602	External Debt Service Payment	0	32,789	(32,789)
701	Transfers to Local Councils	35,159	10,000	25,159
<b>Grand Total</b>		<b>1,190,251</b>	<b>378,189</b>	<b>832,256</b>

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**Richard S. Williams**  
 Accountant General  
 Government of Sierra Leone