



The Sierra Leone Gazette

Published by Authority

Vol. CLXIV

THURSDAY 30TH MARCH, 2023

No. 16

CONTENTS

G. N.	PAGE
50 Public Service Notices	191-192
House of Parliament	
44 Notice of Parliament under Standing Order... ..	192
Accountant General's Department	
45 Quarterly Fiscal Report of the Central Government... ..	193-207
ACCOUNTANT-GENERAL'S DEPARTMENT	
46 Statement of Fiscal Operations (Consolidated Fund) for the month ended 31st December, 2022	208-209

G. N.	PAGE
Bank of Sierra Leone	
40 Redenomination of Leone-Further Extension of the Transition Period... ..	210
51-52 SUPPLEMENTS	
Bill	
The National Youth Commission (Amendment) Act, 2023	
Constitutional Instrument	
The Public Elections (Early Voting) Regulations 2023	

Freetown 30th March, 2023

Govt. Notice No. 50

PROMOTION

MINISTRY OF SOCIAL WELFARE

Lahai, Alfred, Permanent Secretary, 1.4.20.

MINISTRY OF POLITICAL AND PUBLIC AFFAIRS

Kamara, Moses, Senior Officer, Political and Public
Affairs, 1.10.22.

MINISTRY OF WATER RESOURCES

Swaray, Monya, Executive Engineer, 1.11.22.
Bundu, Sallieu, Executive Engineer, 1.11.22.
Rogers, Umaru D., Executive Engineer, 1.11.22.
Jalloh, Mamadu A., Executive Engineer, 1.11.22.
Amara, Augusting, Executive Engineer, 1.11.22.

NATIONAL FIRE FORCE

Dumbuya, Abu B. S., Sub Officer, 1.11.22.
Kainesi, Henry, Sub Officer, 1.11.22.
Bangura, Fatmata, Sub Officer, 1.11.22.

Sumah, Mohamed, Sub Officer, 1.11.22.
Sandy, Mohamed Munda, Sub Officer, 1.11.22.
Tommy, Simpson B., Sub Officer, 1.11.22.
Sowonie, Francis Bobson, Sub Officer, 1.11.22.
Kamara, Modu, Sub Officer, 1.11.22.
Mansaray, Abu Philip, Sub Officer, 1.11.22.
Conteh, Abdulai, Sub Officer, 1.11.22.
Frence, Ekundayo B., Sub Officer, 1.11.22.
Mansaray, Sorie I., Sub Officer, 1.11.22.
Kamara, Gibril A. B., Sub Officer, 1.11.22.
Samura, Abu, Sub Officer, 1.11.22.
Dumbuya, Alimamy, Sub Officer, 1.11.22.
Bangura, Santigie, Sub Officer, 1.11.22.
Mansaray, Ibrahim, Sub Officer, 1.11.22.
Mansaray, Muskuda, Sub Officer, 1.11.22.
Mattia, Philippa Messie, Sub Officer, 1.11.22.
Noah, Brima, Sub Officer, 1.11.22.
Sesay, Hassan, Sub Officer, 1.11.22.
Manley, James, Sub Officer, 1.11.22.
Dumbuya, Edith K., Sub Officer, 1.11.22.
Sidikie, Foday, Sub Officer, 1.11.22.
Soloku, Munda L., Sub Officer, 1.11.22.
Kamara, Mohamed, Sub Officer, 1.11.22.

PRINTED AND PUBLISHED BY THE GOVERNMENT PRINTING DEPARTMENT, SIERRA LEONE

Annual Subscription:-Inland-Le900.00 Overseas-Le5,000.00

To be purchased from the Government Bookshop, Wallace Johnson Street, Freetown. Price:-Le20.00

G.P. O/42/23/600/3.23.

Swarray, Momoh, Sub Officer, 1.11.22.
 Kemba, Ibrahim, Sub Officer, 1.11.22.
 Nicol, Donald, Sub Officer, 1.11.22.
 Kabbia, Ibrahim, Sub Officer, 1.11.22.
 Abdulai, John, Sub Officer, 1.11.22.
 Samura, Momoh II, Sub Officer, 1.11.22.
 Turay, Morison, Sub Officer, 1.11.22.
 Sesay, Abubakarr, Sidique, Sub Officer, 1.11.22.

MINISTRY OF HEALTH AND SANITATION

Amadu, Samuel K., Mental Health Nurse, 1.11.22.

APPOINTMENT

MINISTRY OF HEALTH AND SANITATION

Gbandeh, Catherine Femusu, State Enrolled Community Health Nurse, 8.1.20.

Baker, Samuel Halket, Registrar, 1.11.22.

Tucker, Moses A., Community Health Technician, 1.11.22.

HUMAN RESOURCE MANAGEMENT OFFICE

Kamara, Osman S., Acting Assistant Director of Human Resource, 1.8.22.

CONFIRMATION OF APPOINTMENT

OFFICE OF THE ADMINISTRATOR AND REGISTRAR GENERAL

Samura, Simithe, Data Entry Clerk, 1.11.22.

Kanu, Adaphine Showers, Data Entry Assistant Level 1, 1.8.22.

MINISTRY OF HEALTH AND SANITATION

Kallon, Catherine Khadie, Assistant Nutritionist, 1.8.21.

Kimbo, Salamatu, Assistant Nutritionist, 1.8.21.

Alhassan, Aminata, Assistant Nutritionist, 1.8.21.

Kamara, Mohamed E., Public Health Superintendent, 15.4.21.

Saidu, Isatu Zainab, Assistant Nutritionist, 1.8.21.

Ndola-Myers, Ethel J. E. K., Public Health Superintendent, 15.4.21.

James, Seinya Modu Lowa, Public Health Superintendent, 12.12.21.

Kutek, Minkailu, Public Health Superintendent, 15.4.21.

Sam, Admire, Public Health Superintendent, 15.4.21.

Sawyer, Fatmata Konima, Assistant Nutritionist, 1.12.19.

Koademba, John Aiah, Public Health Superintendent, 12.12.21.

MINISTRY OF WATER RESOURCES

Alaghal, Ahmad Tejan, Assistant Executive Engineer, 1.6.17.

MINISTRY OF BASIC AND SENIOR SECONDARY EDUCATION

Turay, Abdul Osman, Senior Account Assistant, 18.12.21.

PUBLIC SERVICE COMMISSION

Kamara, Ibrahim, Administrative Officer, 30.3.20.

Govt. Notice No. 51

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 National Youth Commission (Amendment) Act, 2023"—Being an Act to amend the National Youth Commission Act, 2009 and to provide for other related matters.

Govt. Notice No. 52

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

CONSTITUTIONAL INSTRUMENT No. 3 OF 2023

The Public Elections (Early Voting) Regulations, 2023.

HOUSE OF PARLIAMENT

Govt. Notice No. 44

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 a supplement 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:—

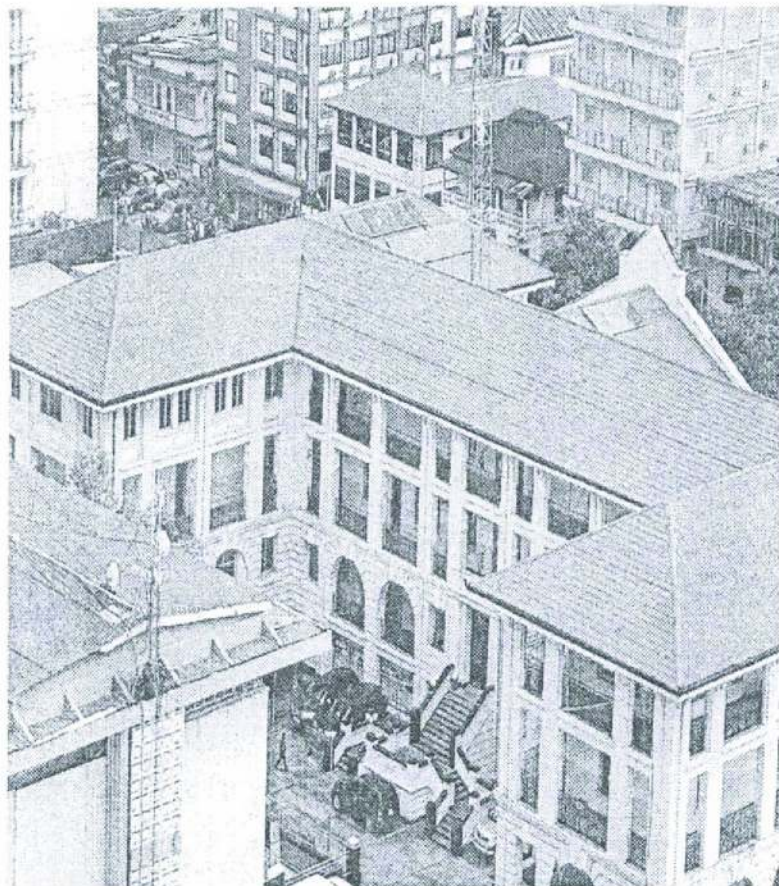
The Sierra Leone	<i>Sierra Leone Gazette</i>
Public Transport	Vol. CLXIV No. 11 of
Authority Act, 2023	9th March, 2023.

PARAN UMAR TARAWALLY,
 Clerk of Parliament.

The Sierra Leone	<i>Sierra Leone Gazette</i>
Ports and Harbours	Vol. CLXIV No. 8 of
Authority Act, 2023	9th March, 2023.

PARAN UMAR TARAWALLY,
 Clerk of Parliament.

Govt. Notice No. 45



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 4, 2022

QUARTERLY FISCAL REPORT OF THE CENTRAL GOVERNMENT

Accountant General's Department, Ministry of Finance

1. Introduction

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

2. Basis of Presentation

This report has been prepared using the actual revenue and expenditure of the Consolidated Fund and central Government. The accompanying Statement of Receipts and Payments includes budget for the period January to December 2022 and actuals for quarters 1 to 4 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 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.

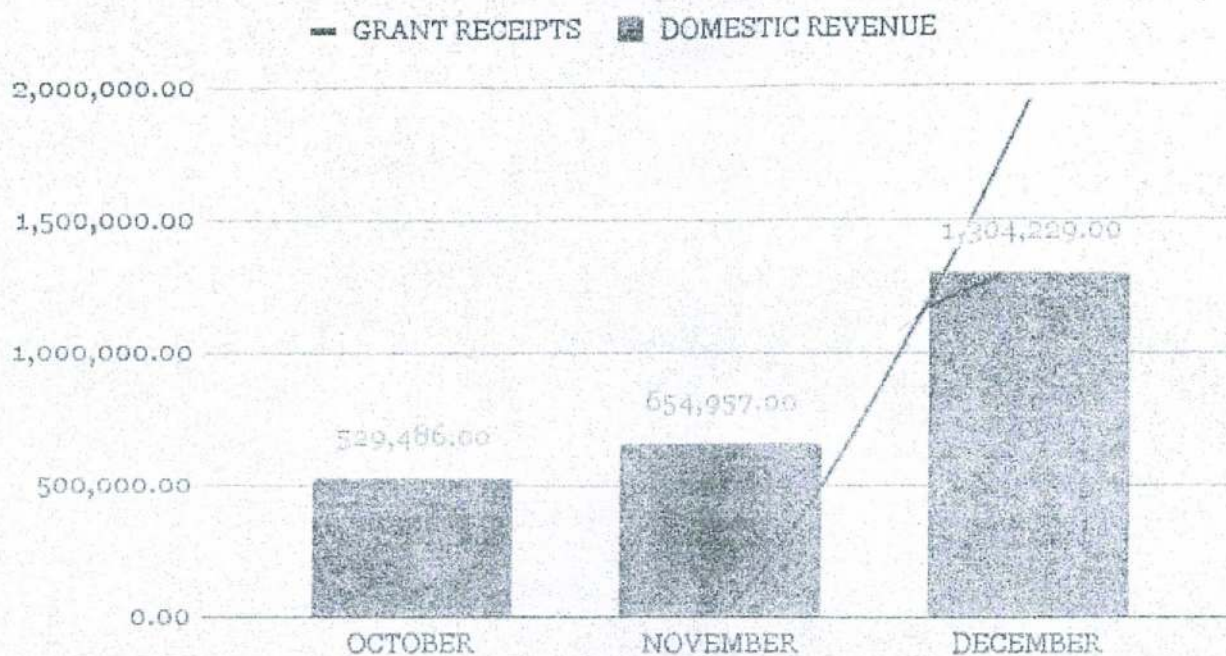
The summary management report presented below provides an overview of the financial activities of the central Government for the period ending 31st December 2022, against annual budget.

3. Total Revenue

Total Consolidated revenue collected in quarter 4, 2022 was SLE 4,441,513 thousand, of which SLE 2,488,672 thousand is domestic revenue while SLE 1,952,841 thousand is grant from Development Partners. The chart below illustrates monthly revenue pattern for the quarter ending 31st December, 2022.

CHART 1

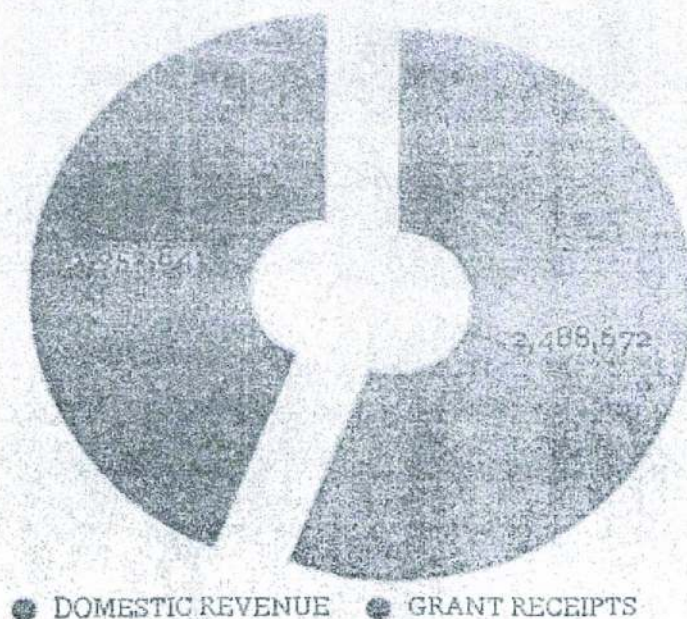
DOMESTIC REVENUE and GRANT RECEIPTS



Further, the chart below summarises the quarterly revenue between domestic and external for consolidated for quarter 4 of 2022.

CHART 2

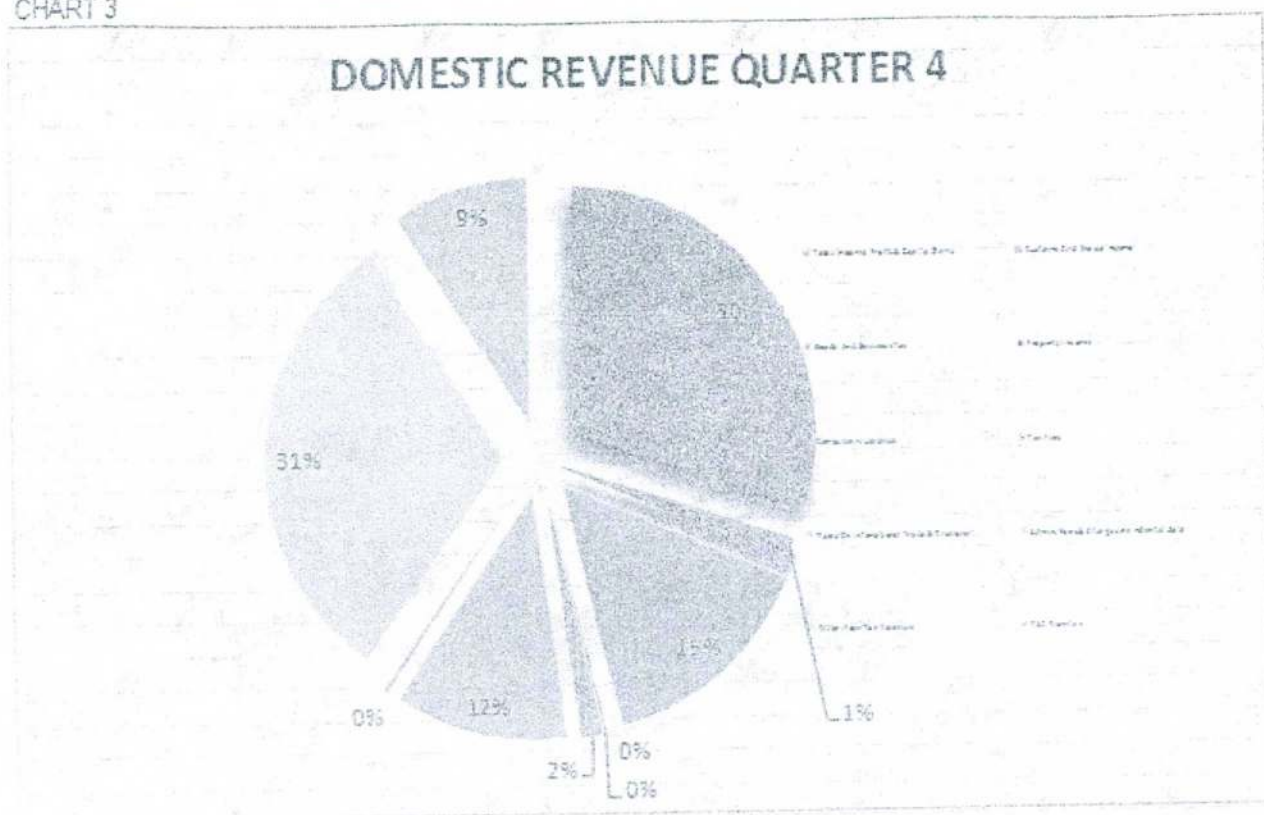
CONSOLIDATED REVENUE



4. Domestic Revenue

The consolidated domestic revenues for quarter 4 of 2022, consist of Tax on Income, Profits & Capital Gains which contributed SLE 746,048 thousand or 30% of the total domestic revenue, Customs and Excise Income was SLE34,188 thousand or 1%, Goods and Services Tax (GST) amounted to SLE 373,903 thousand or 15%.

CHART 3



Furthermore, Taxes On International Trade & Transport SLE 290,543 thousand which is 12%, TSA Transfers SLE 229,316 or 9% and other taxes and non-tax revenue SLE 766,706 making 31% of domestic revenue.

The chart above illustrates the composition of consolidated domestic revenues for quarter 4, 2022.

The table explains the chart further.

Table 1- 'DOMESTIC REVENUE ANALYSIS - Quarter 4, 2022

	Budget Jan 22 - Dec 22	Oct-22	Nov-22	Dec-22	CRF Quarter Ending Dec 22	Project and Subvented Agencies	Quarterly Total	Percentage quarterly total
	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000	%
Domestic Revenue Collection								
Taxes Income, Profits & Capital Gains	2,709,000	201,353	218,452	326,242	746,048	-	746,048	29.75
Customs And Excise Income	1,737,400	19,335	14,753	100	34,188	-	34,188	1.93
Goods And Services Tax	519,198	101,303	137,772	134,828	373,903	-	373,903	74.91
Property Income	316,000	-	522	440	982	-	982	0.34
Compulsory Licenses	286,260	94	1,875	1,227	3,196	-	3,196	0.13
Tax Fees	304,858	16,242	10,957	9,242	36,441	-	36,441	1.45
Taxes On International Trade & Transport	844,812	54,067	113,344	82,832	250,243	-	250,243	11.75
Admin. Fees & Charges, Incidental Sale	144,751	5,895	2,805	319	9,011	-	9,011	0.35
Other Non-Tax Revenue	267,406	22,725	67,488	67,851	158,064	19,034	179,098	31.27
TSA Transfers	413,125	62,480	85,489	74,347	222,316	-	222,316	9.14
Total	7,542,500	529,486	654,957	1,304,229	2,485,672	19,034	2,504,706	100.00

5. Expenditure Payments

During the quarter ending 31st December 2022, total amount expended was SLE4,383,408 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 31 DECEMBER, 2022

Description	Budget FY 2022	CRF Quarter 4	Project and Subvented Agencies	Total (Quarter 4)
	SLE000	SLE000	SLE000	SLE000
OPERATING EXPENSES				
Wages, Salaries and Allowances	3,667,348	984,589	912,854	1,897,443
Social Security and Benefit	230,652	184,242	-	184,242
Non-Salary, Non-Interest Recurrent Expenditure	1,317,011	1,327,415	1,960,212	3,287,627
Current Transfers	2,776,616	1,052,260	-	1,052,260
Capital Expenditure & Capital Transfers	1,368,975	483,537	2,919,076	3,402,613
Total Operating Expenses	9,360,602	4,032,043	5,792,142	9,824,185
Loan Amortization	739,958	351,365	-	351,365
Total Expenditure Payments	10,100,560	4,383,408	5,792,142	10,175,550

The total operating expenses amounted to SLE4,032,043 thousand, which comprised of a total amount of SLE984,589 thousand spent on Wages, Salaries and SLE184,242 thousand on social security and employees' benefits.

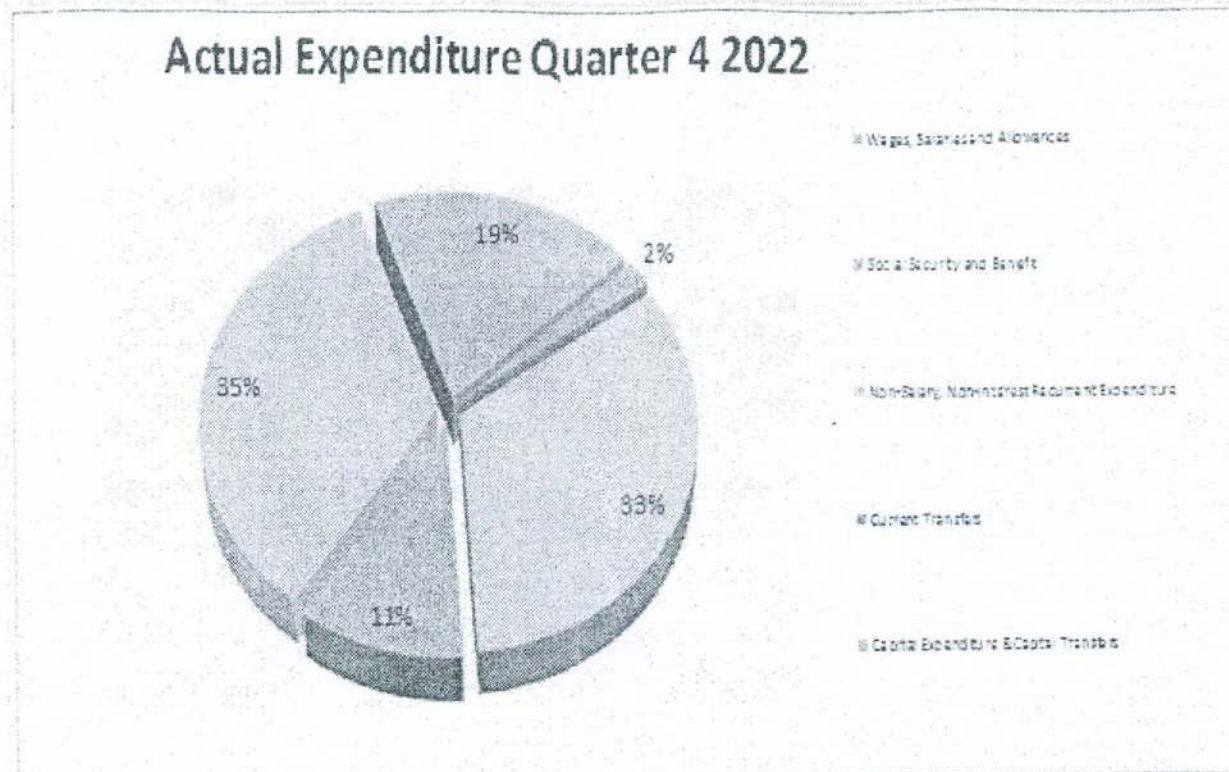
Table 3- 'EXPENDITURE PAYMENTS ANALYSIS - Quarter 4, 2022

OPERATING EXPENSES	Jan 22 - Dec 22	Oct-22	Nov-22	Dec-22	CRF Quarter Ending Dec 22	Project and Subvented Agencies	Total
	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000	SLE000
Wages, Salaries and Allowances	3,667,348	343,124	329,631	311,834	984,589	912,854	1,897,443
Social Security and Benefit	230,652	30,164	81,095	72,983	184,242	-	184,242
Non-Salary, Non-Interest Recurrent Expenditure	1,317,011	246,793	228,995	851,619	1,327,415	1,960,212	3,287,627
Current Transfers	2,776,616	327,749	340,133	384,378	1,052,260	-	1,052,260
Capital Expenditure & Capital Transfers	1,368,975	54,978	165,629	262,930	483,537	2,919,076	3,402,613
Total Operating Expenses	9,360,602	1,002,814	1,145,484	1,893,745	4,032,043	5,792,142	9,824,185

SLE1,327,415 thousand was spent on Non-Salary, Non-Interest Recurrent Expenditure, SLE1,052,260 thousand on Current transfers and to SLE483,537 thousand on Capital Expenditure and Transfers which included interest on external debt. Total expenses above are those of consolidation.

Finance cost comprises of domestic interest which is SLE446,716 thousand and foreign interest amounted to SLE45,253 thousand. The chart below illustrates the composition of expenditure payments for quarter 4, 2022.

CHART 4



6. Projects and Sub-Vented Agencies Receipts

The external grant receipts by projects for the period under review was SLE170 thousand. Agencies domestically generated revenue amounted to SLE19,034 thousand. Thus; giving total revenue from projects and sub-vented agencies to SLE19,204 thousand.

7. Statement of Fiscal Operations

STATEMENT OF FISCAL OPERATIONS For The Quarter Ending 31st December 2022

Description	Revised Budget for the year	Actuals for 2022						
	Jan 22- Dec 22	YTD	Oct-22	Nov-22	Dec-22	CRF Quarter Ending Dec 22	Project and Subvented Agencies	QTR 4
	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000
Domestic Revenue Collection								
Taxes Income, Profits & Capital Gains	2,709,000	3,007,493	201,353	218,452	326,242	746,048	-	746,048
Customs And Excise Income	1,737,100	281,702	19,335	14,753	100	34,188	-	34,188
Goods And Services Tax	619,188	938,975	101,303	137,772	134,828	373,903	354	374,257
Property Income	316,000	405,375	-	522	440	962	-	962
Compulsory Licenses	286,260	60,798	94	1,875	1,227	3,196	-	3,196
Tax Fees	304,858	140,365	16,242	10,957	9,242	36,441	-	36,441
Taxes On International Trade & Transport	844,812	1,288,057	94,067	113,844	82,632	290,543	-	290,543
Admin. Fees & Charges, Incidental Sale	144,751	69,873	5,886	2,805	319	9,011	-	9,011
Other Non-Tax Revenue	267,406	1,285,886	22,725	67,488	674,851	765,064	18,680	783,744
TSA Transfers	413,125	765,410	68,480	86,489	74,347	229,316	-	229,316
Total Domestic Revenue	7,642,500	8,243,935	529,488	654,957	1,304,229	2,488,672	19,034	2,507,706
Grants Receipts (Direct Grant Budgetary Support)								
Bilateral Grants and Transfers	2300473	18,580	732	2,369	2,044	5,144	170	5,314
Grants From International Organisations	-	3,317,638	796	-	1,946,901	1,947,696	-	1,947,696
Other Projects	-	-	-	-	-	-	-	-
Total Grant Receipts	2,300,473	3,336,218	1,528	2,369	1,948,945	1,952,841	170	1,953,011
Total Receipts	9,942,973	11,580,153	531,013	657,326	3,253,173	4,441,513	19,204	4,460,717

Description	Revised Budget for the year	Actuals for 2022						
	Jan 22 - Dec 22	YTD	Oct-22	Nov-22	Dec-22	CRF Quarter Ending Dec 22	Project and Subvented Agencies	QTR 4
	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000
OPERATING EXPENSES								
Wages, Salaries and Allowances	3,667,348	4,435,967	343,124	329,631	311,834	984,589	912,854	1,897,443
Social Security and Benefit	230,652	611,851	30,164	81,095	72,983	184,242	-	184,242
Non-Salary, Non-Interest Recurrent Expenditure	1,317,011	5,037,971	246,799	228,996	851,619	1,327,415	1,960,212	3,287,627
Current Transfers	2,776,616	2,976,953	327,749	340,133	384,378	1,052,260	-	1,052,260
of which: Transfers to Tertiary Educational Institutions	80,906	90,921	-	-	-	-	-	-
Transfer to Local Council	115,687	3,410	-	-	-	-	-	-
Transfer to Road Fund	134,434	221,771	13,402	12,927	8,605	34,934	-	34,934
TSA Expenditure National Revenue Authority	360,900	580,840	53,654	71,990	59,284	184,928	-	184,928
Domestic Interest	207,721	255,809	13,900	20,020	18,650	52,570	-	52,570
Capital Expenditure & Capital Transfers	1,260,249	1,343,496	120,611	128,689	197,416	446,716	-	446,716
Of which: Foreign Interest	1,368,975	1,802,686	80,417	270,553	267,931	618,900	2,919,076	3,537,976
	178,724	144,430	1,555	11,024	32,673	45,253	-	45,253
	9,360,602	14,865,428	1,028,253	1,250,408	1,888,745	4,167,406	5,792,142	9,959,548

Net Cash flow from Operating Activities	582,371	(3,285,275)	(497,239)	(593,082)	1,364,428	274,107	(5,772,938)	(5,498,831)
--	---------	-------------	-----------	-----------	-----------	---------	-------------	-------------

Description	Revised Budget for the year	Actuals for 2022						
	Jan 22 - Dec 22	YTD	Oct-22	Nov-22	Dec-22	CRF Quarter Ending Dec 22	Project and Subvented Agencies	QTR 4
	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000	SLe' 000
Financing Items								
Long Term Domestic Debt	1,135,500	737,756	7,250	62,344	114,042	183,636	-	183,636
Short Term Domestic Debt	1,595,000	4,311,074	346,665	94,638	900,266	1,341,569	-	1,341,569
Of which: Ways & Means	328,691	40,783	243,795	20,102	74,505	149,189	-	149,189
Bridging loan	642,000	-	-	-	-	-	-	-
Treasury Bills	199,562	1,054,371	102,869	114,740	974,771	1,192,380	-	1,192,380
Loan Amortization	(739,958)	268,634	50,264	69,718	231,383	351,365	-	351,365
Cheques payable	(100,000)	556,552	6,729	302,594	302,594	611,916	-	611,916
Total Financing	1,890,542	5,874,016	410,908	529,294	1,548,284	2,488,486	-	2,488,486
Increase/(Decrease) in Bank Balances during the period	2,472,913	2,588,741	(86,332)	(63,788)	2,912,712	2,762,593	(5,772,938)	(3,010,345)

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

for the quarter ending 31st December 2022

Amounts in thousands new of Leones

MDA Code	Description	Budget Estimates	Actual Quarter 1 to 4	Surplus/ (Shortfall)
		FY 2022	2022	2022
101	Charged Emoluments	135,297	143,334	(8,036)
105	Ministry of Political and Public Affairs	2,872	2,856	16
106	Office of the Chief of Staff	19,981	17,866	2,115
107	Ministry of Local Government & Rural Development	44,462	44,108	354
108	Sierra Leone Small Arms Commission	3,297	3,496	(199)
109	Independent Commission for Peace and National Cohesion	2,600	5,312	(2,712)
110	Office of the Secretary to the President	103,966	138,567	(34,601)
112	Office of the Secretary to the Vice President	23,367	37,970	(14,603)
116	Parliamentary Service Commission	33,079	42,133	(9,053)
117	Cabinet Secretariat	6,625	7,600	(974)
118	Supreme Court	86,830	95,382	(8,552)
121	Audit Service Sierra Leone	41,574	49,712	(8,138)
122	Human Resource Management Office	16,340	16,793	(453)
123	Public Service Commission	5,671	5,895	(224)
124	Law Officers' Department	34,814	36,649	(1,835)
125	Local Court's Administration	-	3,556	(3,556)
126	Independent Police Complaints Board	1,836	2,134	(298)
127	Ministry of Planning and Economic Development	10,481	32,408	(21,927)
128	Ministry of Foreign Affairs & International Cooperation	290,961	454,070	(163,109)
129	Ministry of Finance	127,220	145,684	(18,464)
131	Revenue Appellate Board	2,245	2,215	30
132	Accountant General's Department	25,945	34,346	(8,401)
133	Ministry of Information and Communications	26,408	27,984	(1,576)
134	National Electoral Commission of Sierra Leone	34,048	40,430	(6,382)
137	National Commission for Democracy	4,552	4,259	293
138	Statistics Sierra Leone	23,090	21,841	1,249
139	National Commission for Privatisation	7,693	7,498	196
140	Mass Media Services (SLBC Staff)	12,087	8,970	3,117
141	Government Printing Department	689	679	10
142	National Public Procurement Authority	10,095	11,819	(1,725)
144	National Commission for Human Rights	17,778	37,591	(19,813)
145	Rights to Access Information Commission	3,794	4,235	(441)
146	Ministry of Western Region	2,500	-	2,500
201	Ministry of Defence:	223,923	237,883	(13,960)
203	National Civil Registration Authority	40,955	37,592	3,363
205	Ministry of Internal Affairs	433	1,989	(1,555)
206	Sierra Leone Police	282,164	329,916	(47,752)
207	Sierra Leone Correctional Services	41,938	52,100	(10,163)
208	National Fire Authority	8,072	9,686	(1,615)

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

for the quarter ending 31st December 2022

Amounts in thousands new of Leones

209	Central Intelligence and Security Unit	10,869	11,401	(532)
210	Office of National Security	17,633	15,755	1,878
211	Immigration Department	7,029	6,068	961
212	National Drugs Law Enforcement Agency	1,519	1,339	179
213	National Disaster Management Agency	10,000	12,294	(2,294)
300	Ministry of Technical and Higher Education	308,595	347,047	(38,452)
301	Ministry of Basic and Senior Secondary Education	788,043	787,725	318
302	Ministry of Sports	6,944	6,131	813
303	Ministry of Tourism and Cultural Affairs	760	743	17
304	Ministry of Health and Sanitation	455,881	559,581	(103,700)
305	Ministry of Social Welfare, Gender & Children's Affairs	9,604	9,558	47
306	Ministry of Lands, Country Planning and the Environment	6,216	7,303	(1,088)
307	National Pharmaceutical Procurement Unit	6,838	5,327	1,512
308	National Commission for Social Action	16,648	15,217	1,430
310	Ministry of Youth Affairs	6,064	5,602	462
311	Health Service Commission	3,478	3,078	400
312	Teaching Service Commission	11,680	13,430	(1,749)
313	National Youth Service	4,895	5,761	(866)
314	National HIV and AIDS Commission	3,126	3,805	(679)
315	Teaching Hospital Complex Administration	2,081	-	2,081
317	SL Council for Post Grad Colleges Health Specialist	460	743	(283)
318	Ministry of the Environment	2,178	3,676	(1,498)
319	Ministry of Gender & Children's Affairs	4,315	5,755	(1,440)
320	National Sports Authority	3,177	4,244	(1,066)
341	Pensions, Gratuities and Retirement Benefits	190,811	324,967	(134,156)
345	Pharmacy Board Services	2,622	2,313	309
401	Ministry of Agriculture, Forestry and Food Security	17,939	18,251	(312)
402	Ministry of Fisheries and Marine Resources	2,529	3,921	(1,393)
403	Ministry of Mines and Mineral Resources	34,079	35,714	(1,635)
404	Ministry of Transport and Aviation	5,135	4,663	472
405	Ministry of Tourism and Cultural Affairs (National Tourist Board and Relics Commission)	9,333	9,746	(413)
406	Ministry of Energy	5,923	6,961	(1,038)
407	Ministry of Employment Labour and Social Security	4,145	5,149	(1,005)
408	Ministry of Works, Housing and Infrastructure	3,978	4,456	(478)
409	Ministry of Trade and Industry	28,025	28,290	(266)
410	National Protected Area Authority	19,043	20,478	(1,436)
411	Road Maintenance Fund Administration (SLRA Staff)	28,778	30,450	(1,672)
413	Sierra Leone Electricity and Water Regulatory Commission	4,955	4,842	113
414	Ministry of Water Resources	16,948	21,836	(4,888)
417	Nuclear Safety and Radiation Protection Authority	4,876	3,523	1,353
418	Sierra Leone Agricultural Research Institute	16,835	15,031	1,804
419	Sierra Leone Local Content Agency	3,420	3,174	246
421	Small and Medium Enterprises Development Agency	6,393	9,529	(3,137)
422	Sierra Leone Meteorological Agency	5,550	4,683	866
426	Sierra Leone Seed Certification Agency	1,293	4,718	(3,425)
427	National Fertilizer Regulatory Agency	471	3,209	(2,738)
428	National Investment Board	5,123	-	5,123
612	Unallocated Head of Expenditure	-	498	(498)
701	Transfers to Local Councils	32,082	32,211	(129)
Grand Total		3,898,000	4,586,751	(688,751)

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

for the quarter ending 31st December 2022

Amounts in thousands of new Leones

MDA Code	Description	Budget Estimates FY 2022	Actual Quarter 1 to 4 2022	Surplus/ (Shortfall) 2022
105	Ministry of Political and Public Affairs	2,424	4,294	(1,870)
106	Office of the Chief of Staff	21,410	36,758	(15,348)
107	Ministry of Local Government & Rural Development	16,583	20,469	(3,886)
108	Sierra Leone Small Arms Commission	1,260	1,260	0
109	Independent Commission for Peace and National Cohesion	2,000	3,000	(1,000)
110	Office of the President	76,532	186,339	(109,807)
112	Office of the Vice President	18,693	36,780	(18,087)
116	Parliament	36,717	44,617	(7,900)
117	Cabinet Secretariat	3,147	3,886	(739)
118	Supreme Court	15,000	16,503	(1,503)
121	Audit Service Sierra Leone	11,411	11,599	(188)
122	Human Resource Management Office	3,500	4,604	(1,104)
123	Public Service Commission	3,097	5,696	(2,599)
124	Law Officers' Department	23,394	22,881	513
125	Local Courts	494	-	494
126	Independent Police Complaints Board	1,251	1,125	126
127	Ministry of Planning and Economic Development	16,710	14,774	1,936
128	Ministry of Foreign Affairs & International Co-operation	104,453	115,063	(10,610)
129	Ministry of Finance	68,431	116,664	(48,233)
130	National Revenue Authority (NRA)	207,721	204,210	3,511
131	Revenue Appellate Board	932	866	66
132	Accountant General's Department	25,000	23,238	1,762
133	Ministry of Information and Communication	4,000	10,056	(6,056)
134	National Electoral Commission (NEC)	300,000	192,519	107,481
137	National Commission for Democracy	1,500	1,700	(200)
138	Statistics - Sierra Leone	6,000	6,000	0
139	National Commission for Privatisation (NCP)	2,000	68,392	(66,392)
140	Mass Media Services	3,000	3,000	0
141	Government Printing Department	3,416	3,122	294
142	National Public Procurement Authority (NPPA)	5,500	9,990	(4,490)
143	Justice and Legal Service Commission	466	466	(0)
144	Human Rights Commission Sierra Leone	2,000	1,900	100
145	Rights to Access Information Commission	1,800	1,700	100
146	Ministry of Western Region	1,000	1,000	-
201	Ministry of Defence	112,351	284,752	(172,401)
203	National Civil Registration Authority	5,197	5,197	0
205	Ministry of Internal Affairs	3,000	3,840	(840)
206	Sierra Leone Police	110,095	250,230	(140,135)
207	Sierra Leone Correctional Services	60,665	169,601	(108,936)

[Quarterly Fiscal Report (October to December), 2022.]

10

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

for the quarter ending 31st December 2022

Amounts in thousands of new Leones

208	National Fire Authority	5,982	5,974	8
209	Central Intelligence & Security Unit	10,000	15,685	(5,685)
210	Office of National Security	9,200	39,658	(30,458)
211	Immigration Department	7,335	6,622	713
212	National Drugs Law Enforcement Agency	796	698	98
213	National Disaster Management Agency	14,500	14,399	101
300	Ministry of Technical Higher Education	126,781	133,161	(6,380)
301	Ministry of Education, Science and Technology	31,299	505,243	(473,944)
302	Ministry of Sports	3,685	2,687	998
303	Ministry of Tourism and Cultural Affairs	3,576	3,905	(329)
304	Ministry of Health and Sanitation	55,782	179,636	(123,854)
305	Ministry of Social Welfare, Gender & Children's Affairs	15,160	11,935	3,225
306	Ministry of Lands, Country Planning and the Environment	3,510	3,145	365
307	National Pharmaceutical Procurement Unit (NPPU)	75,063	57,496	17,567
308	National Commission for Social Action	2,880	2,880	(0)
309	Dental and Medical Board	628	-	628
310	Ministry of Youth Affairs	5,802	8,539	(2,737)
311	Health Service Commission	2,201	2,880	(679)
312	Teaching Service Commission	2,656	-	2,656
313	National Youth Service	2,500	1,770	730
314	National HIV and AIDS Commission	2,500	2,134	366
315	Teaching Hospital Complex Administration	2,000	833	1,167
316	Civil Service Training College	683	623	60
317	Post Graduate College of Health Specialist	2,754	1,377	1,377
318	Ministry of Environment	3,837	29,222	(25,385)
319	Ministry of Gender & Children's Affairs	4,010	4,377	(367)
320	National Sports Authority	26,567	84,327	(57,760)
345	Pharmacy Board Services	4,500	7,077	(2,577)
401	Ministry of Agriculture, Forestry and Food Security	34,529	235,208	(200,679)
402	Ministry of Fisheries and Marine Resources	15,375	8,779	6,596
403	Ministry of Mines and Mineral Resources	4,151	2,862	1,289
404	Ministry of Transport and Aviation	56,388	3,380	53,008
405	Ministry of Tourism and Cultural Affairs	9,501	6,815	2,687
406	Ministry of Energy	126,503	314,037	(187,534)
407	Ministry of Labour and Social Security	6,821	9,118	(2,297)
408	Ministry of Works, Housing and Infrastructure	12,664	32,920	(20,256)
409	Ministry of Trade and Industry	17,284	15,153	2,131
410	National Protected Area Authority	3,261	3,465	(204)
411	Road Maintenance Fund	134,434	163,491	(29,057)
412	National Telecommunications Commission	201,628	176,277	25,351
413	Sierra Leone Electricity and Water Regulatory Commission	954	-	954
414	Ministry of Water Resources	15,737	6,145	9,592
415	Sierra Leone Maritime Administration	36,010	69,634	(33,624)
416	Civil Aviation Authority	46,351	77,869	(31,518)
417	Nuclear Safety and Radiation Protection Authority	3,000	2,299	701
418	Sierra Leone Agricultural Research Institute (SLARI)	3,700	2,014	1,686
419	Local Content Agency	3,000	2,000	1,000

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

for the quarter ending 31st December 2022

Amounts in thousands of new Leones

420	Sierra Leone Environmental Protection Agency	32,557	64,931	(32,374)
421	Small and Medium Enterprises Development Agency	1,671	936	735
422	Sierra Leone Meteorological Agency	1,636	1,726	(90)
423	Sierra Leone Petroleum Regulatory Agency	12,370	37,877	(25,507)
424	Sierra Leone Petroleum Directorate	7,264	56,718	(49,454)
425	Sierra Leone Road Safety Authority	44,720	88,649	(43,929)
426	Sierra Leone Seed Certification Agency	1,500	1,500	-
427	National Fertilizer Regulatory Agency	1,500	1,500	-
428	National Investment Board	841	1,553	(712)
509	Change in Arrears	100,000	402,082	(302,082)
601	Public Debt Charges	1,260,249	3,265,173	(2,004,924)
602	External Debt Service Payment	918,682	125,024	793,658
610	Contingency Expenditure	8,119	-	8,119
611	Special Warrants of the President	6,329	23,672	(17,343)
612	Unallocated Head of Expenditure	6,429	2,672	3,757
614	National CoronaVirus Emergency Response Centre(NaCOVERC)	174,000	9,600	164,400
701	Transfers to Local Councils	115,687	147,683	(31,996)
Grand Total		5,133,182	8,377,135	(3,243,953)

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

for the quarter ending 31st December 2022

Amounts in thousands of new Leones

MDA Code	Description	Budget Estimates	Actual Quarter 1 to 4	Surplus/ (Shortfall)
		FY 2022	2022	2022
105	Ministry of Political and Public Affairs	-	50	(50)
107	Ministry of Local Government & Rural Development	2,769	737	2,032
110	Office of the President	7,000	6,632	368
116	Parliament	500	605	(105)
117	Cabinet Secretariat	1,008	315	693
118	Supreme Court	380	-	380
121	Audit Service Sierra Leone	2,000	2,000	-
122	Human Resource Management Office	-	174	(174)
123	Public Service Commission	-	996	(996)
124	Law Officers' Department	811	473	338
127	Ministry of Planning and Economic Development	12,750	7,406	5,344
128	Ministry of Foreign Affairs & International Co-operation	5,000	5,161	(161)
129	Ministry of Finance	15,000	31,891	(16,891)
132	Accountant General's Department	-	3,205	(3,205)
133	Ministry of Information and Communication	9,423	3,981	5,442
134	National Electoral Commission (NEC)	2,769	1,700	1,069
137	National Commission for Democracy	-	-	-
138	Statistics - Sierra Leone	2,769	38,600	(35,831)
141	Government Printing Department	2,000	3,560	(1,560)
201	Ministry of Defence	5,000	4,384	616
203	National Civil Registration Authority	9,000	4,876	4,124
205	Ministry of Internal Affairs	3,923	386	3,537
206	Sierra Leone Police	10,000	56,560	(46,560)
207	Sierra Leone Correctional Services	1,000	996	4
208	National Fire Authority	750	526	224
209	Central Intelligence & Security Unit	1,500	17,149	(15,649)
300	Ministry of Technical Higher Education	15,873	575	15,298
301	Ministry of Education, Science and Technology	369,843	40,587	329,256
302	Ministry of Sports	-	1,383	(1,383)
303	Ministry of Tourism and Cultural Affairs	923	280	643
304	Ministry of Health and Sanitation	30,882	23,920	6,962
305	Ministry of Social Welfare, Gender & Children's Affairs	2,300	319	1,981
306	Ministry of Lands, Country Planning and the Environment	923	4,550	(3,627)
308	National Commission for Social Action	8,453	8,185	268
310	Ministry of Youth Affairs	19,391	7,313	12,078
313	National Youth Service	1,500	1,900	(400)
318	Ministry of Environment	10,729	12,035	(1,306)

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

for the quarter ending 31st December 2022

Amounts in thousands of new Leones

318	Ministry of Environment	10,729	12,035	(1,306)
319	Ministry of Gender & Children's Affairs	2,384	-	2,384
401	Ministry of Agriculture, Forestry and Food Security	97,675	6,998	90,677
402	Ministry of Fisheries and Marine Resources	11,615	3,194	8,421
404	Ministry of Transport and Aviation	3,923	46,464	(42,541)
405	Ministry of Tourism and Cultural Affairs	4,600	-	4,600
406	Ministry of Energy	37,025	156,237	(119,212)
407	Ministry of Labour and Social Security	831	331	500
408	Ministry of Works, Housing and Infrastructure	352,176	872,459	(520,283)
409	Ministry of Trade and Industry	19,384	71	19,313
410	National Protected Area Authority	750	110	640
414	Ministry of Water Resources	86,062	164,010	(77,948)
417	Nuclear Safety and Radiation Protection Authority	500	1,100	(600)
602	External Debt Service Payment	-	244,561	(244,561)
612	Unallocated Head of Expenditure	-	3,742	(3,742)
701	Transfers to Local Councils	35,159	10,000	25,159
Grand Total		1,208,253	1,802,686	(594,433)

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

ACCOUNTANT-GENERAL'S DEPARTMENT

Govt. Notice No. 46

PUBLIC NOTICE

In accordance with Section 66(1) of the Public Financial Management Act, 2016 a Statement of Receipts into and Payments out of the Consolidated Fund for the month of December, 2022 as compared with Budgetary Estimates for the year is hereby published.

STATEMENT OF FISCAL OPERATIONS (CONSOLIDATED FUND)
for the month ended 31st December 2022

	Budget for the year 2022	Actuals For 2022	Actuals For 2022
	Jan 22 - Dec 22	Dec 22	Jan - Dec
	SLE' 000	SLE' 000	SLE' 000
Domestic Revenue Collection			
Taxes Income, Profits & Capital Gains	2,709,000	326,242	3,028,252
Customs And Excise Income	1,737,100	100	296,848
Goods And Services Tax	619,188	134,828	901,777
Property Income	316,000	440	307,617
Compulsory Licenses	286,260	1,227	23,831
Tax Fees	304,858	9,242	100,741
Taxes On International Trade & Transport	844,812	82,632	1,288,143
Admin. Fees & Charges, Incidental Sale	144,751	319	98,263
Other Non-Tax Revenue	267,406	31,730	562,442
TSA Transfers	413,125	74,347	794,636
Total Domestic Revenue	7,642,500	661,108	7,402,549
Grants Receipts (Direct Grant Budgetary Support)			
Bilateral Grants and Transfers	2,300,473	-	11,887
Grants From International Organisations	-	-	638,267
Other Projects	-	-	-
Total Grant Receipts	2,300,473	-	650,154
Total Receipts	9,942,973	661,108	8,052,703
OPERATING EXPENSES			
Wages, Salaries and Allowances	3,667,348	333,013	3,675,707
Social Security and Benefit	230,652	73,140	589,536
Non-Salary, Non-Interest Recurrent Expenditure	1,317,011	268,438	2,343,329
Current Transfers	2,776,616	394,271	3,056,133
of which: Transfers to Tertiary Educational Institutions	80,906	-	50,773
Transfer to Local Council	115,687	-	3,410
Transfer to Road Fund	134,434	8,605	197,765
TSA Expenditure	380,900	59,284	579,854
National Revenue Authority	207,721	18,650	254,729
Domestic Interest	1,260,249	197,416	1,497,100
Capital Expenditure & Capital Transfers	1,368,975	308,088	1,593,010
Of which: Foreign Interest	178,724	28,404	158,489
Total Operating Expenses	9,360,602	1,376,949	11,257,715
Net Cashflows from Operating Activities	582,371	(715,842)	(3,205,012)

	Budget for the year	Actuals For 2022	Actuals For 2022
	Jan 22 - Dec 22	Dec-22	Jan-Dec
	SLE 000	SLE 000	SLE 000
Financing Items			
Long Term Domestic Debt	1,135,500	114,042	403,855
Short Term Domestic Debt	1,595,000	895,031	1,852,127
Of which: Ways & Means	328,691	(79,740)	(720,985)
Bridging loan	642,000	-	-
Treasury Bills	199,562	974,771	889,034
Loan Amortization	(739,958)	147,919	(170,828)
Cheques payable and Others	(100,000)	302,594	(14,236)
Total Financing	1,890,542	1,459,585	2,070,917
Increase/ (Decrease) in Bank Balances during the period	2,472,913	743,743	(1,134,094)

FUNCTIONAL CLASSIFICATION OF EXPENDITURE AND ITEMS FOR THE MONTH OF DECEMBER, 2022

	2022 NOVEMBER		2022 DECEMBER	
	Total Expenditure Jan-Nov	Personnel Expenditure (Including	Other Charges (Including	Domestic Development
	SLE' 000	SLE' 000	SLE'000	SLE' 000
PAYMENTS/EXPENDITURE				
<i>Operating Account</i>				
Education Services	1,372,703	87,628	66,145	-
Health Services	627,201	48,138	28,080	3,524
Social Security and Welfare	480,490	56,050	6,597	37,971
Defence	386,015	19,542	103,166	3,077
Public Order and Safety	843,971	38,030	63,763	40,965
Recreation, Culture and Safety	23,583	1,305	1,546	1,246
Housing Communities Amenities	11,444	829	1,335	-
Environmental Protection	73,728	-	6,491	-
Economic Affairs	1,824,677	19,104	115,209	180,871
General Public Services	2,672,240	135,526	72,960	12,031
Total Payments/Expenditure	8,316,053	406,153	465,292	279,684
				9,467,182

BY ORDER

Richard S. Williams
Accountant General.

**PUBLIC NOTICE****REDENOMINATION OF LEONE - FURTHER EXTENSION OF THE
TRANSITION PERIOD**

Gout. Notice No. 40

Pursuant to section 18(1) of the Redenomination of the Leone (Consequential Provisions) Regulations, 2022, The Bank of Sierra Leone hereinafter referred to as the "Bank," hereby informs the general public that:

1. The transition period, wherein Old Leones (The Pre-Redenomination Notes and Coins) shall continue to be legal tender in Sierra Leone, is hereby extended to **31st December, 2023**.
2. In the absence of any further extension, Old Leones shall cease to be Legal Tender in Sierra Leone on **1st January, 2024**.
3. The Bank, its designated Agents, Commercial Banks and other Financial Institutions in Sierra Leone shall continue to exchange the Old Leone for the redenominated currency (hereinafter referred to as New Leones) until **31st December 2023**.
4. This Public Notice shall become effective on the date it is published in the Gazette.

DATED this 10th day of March, 2023.

A handwritten signature in dark ink, appearing to read "K/M Kallon", is written above the printed name.

KELFALA M. KALLON (Prof)
Governor.