



**MINISTRY OF HEALTH AND SANITATION (MOHS)**  
**INTEGRATED HEALTH PROJECTS**  
**ADMINISTRATION UNITS (IHPAU)**  
**COVID-19 ADDITIONAL FINANCING 1 VACCINES**  
**AUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

<b>CONTENTS</b>	<b>PAGE(S)</b>
General Information	1
Background Information	2
Report of the Project Management	3
Independent Auditors' Report	4-5
Statement of Cash Receipts and Payments	6
Statement of Financial Position	7
Notes to the Financial Statements	8-16
Special Account Statement DA-B held at Sierra Leone Commercial Bank	17-18
Vaccines Reconciliation	19-22

**GENERAL INFORMATION**

**ADDRESS** : Ministry of Health & Sanitation  
23 Cantonment Road,  
Off Kingharman Road,  
Freetown, Sierra Leone

**CHIEF MEDICAL OFFICER** : Dr. Sartie Kenneh

**TEAM LEAD** : Alpha Umaru Jalloh

**FINANCIAL SPECIALIST** : Mr. Sorie D. Kamara

**BANKERS** : Sierra Leone Commercial Bank (SL)  
Siaka Steven Street,  
Freetown.

**AUDITORS** : ARVS Partners  
Chartered Accountants  
18B Gooding Drive,  
Off Regent Road,  
Lumley,  
Freetown,

## REPORT OF THE INDEPENDENT AUDITORS

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SIERRA LEONE COVID-19 EMERGENCY PREPAREDNESS AND RESPONSE PROJECT VACCINE ADDITIONAL FINANCING 1 IMPLEMENTING AGENCY AND TO MEMBERS OF THE PROJECT IMPLEMENTATION TEAM

#### Opinion

We have audited the financial statements of the Sierra Leone COVID - 19 Emergency Preparedness and Response Project - Vaccine Additional Financing 1, financed by IDA Credit No: IDA8530-SL and Trust Fund Grant No: TF OB5745 and project code P173803, which comprise the statement of receipts and payments, the statement of comparison of budget and actual amounts and a summary of significant accounting policies and other explanatory information for the period ended 31 December 2022 and the balance of project funds and cash status statement as at that date. The statements have been prepared by the management of the Sierra Leone COVID - 19 Emergency Preparedness and Response Project - Vaccine Additional Financing 1 based on the financial reporting provisions of the Financing Agreement between the International Development Association and the Government of Sierra Leone ('the agreement').

#### In our opinion,

- The accompanying financial statements of the Sierra Leone COVID - 19 Emergency Preparedness and Response Project - Vaccine Additional Financing 1, financed by IDA Credit No: IDA8530-SL and Trust Fund Grant No: TF OB5745 and project code P173803 present fairly, in all material respects, the statement of receipts and payments as at 31 December 2022, the statement of comparison of budget and actual amounts and summary of significant accounting policies and explanatory information for the fiscal period then ended in accordance with the International Public Sector Accounting Standards (IPSAS 2017) cash basis of accounting.
- The project funds have been used, in all material respects, exclusively for the purposes of the project in accordance with the Financing Agreement and the budget; and the financial statements of the Sierra Leone COVID - 19 Emergency Preparedness and Response Project - Vaccine Additional Financing 1 (P173803) - IDA8530-SL and TF OB5745 for the year ended 31st December 2022 and of its income and expenditure for the period.
- The Management of the Sierra Leone COVID - 19 Emergency Preparedness and Response Project - Vaccine Additional Financing 1 has adhered, in all material respects, to the terms of the Financing Agreements.
- The Management of the Sierra Leone COVID - 19 Emergency Preparedness and Response Project - Vaccine Additional Financing 1 has adhered, in all material respects, to the terms of the Agreement of Cooperation.
- The designated account of the project has been maintained in accordance with the provisions of the Financing Agreement and with the disbursement rules and procedures.
- There is no evidence of non-compliance with the terms of the financial agreement.
- There is no evidence of non-compliance with World Bank Procurement Requirement applying to the project.
- There is no evidence of non-compliance with the Project's Project Implementation Manual.

### **Basis for Opinion**

We conducted our audit in accordance with the International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the project in accordance with the ethical requirements, that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis of Matter – Basis of Accounting and Restriction on Distribution and Use**

We draw attention to the fact that the financial statements have been prepared on the receipts and payment basis of accounting and in accordance with other reporting requirements of the Financing Agreement. The financial statements are prepared to assist Management of the project to comply with the financial reporting provisions of the agreement referred to above. As a result, the financial statements may not be suitable for another purpose.

Our report is intended solely for the implementation partners of the COVID - 19 Additional Financing 1 Vaccines and should not be distributed to or used by parties other than COVID - 19 Additional Financing 1 Vaccines.

Our opinion is not modified in respect of this matter.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of the agreement, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Project's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to cease the project or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the project's financial reporting process.

### **Auditor's Responsibility**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but it does not guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



Chartered Accountants & Business Consultants

18<sup>B</sup> Gooding Drive  
Off Regent Road, Lumley  
Freetown, Sierra Leone  
Tel: +232 (0) 79 316 137  
info@ARVSpartners.com  
www.ARVSpartners.com

### Key Audit Matters'

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current year. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

*There are no key audit matters in accordance with ISA 701 for us to report on.*

A handwritten signature in blue ink, appearing to read "Vidal O. Paul-Coker", is written over a circular stamp.

Vidal O. Paul-Coker  
(Statutory Auditor)  
For and on behalf of  
ARVS Partners  
Chartered Accountants

18B Gooding Drive,  
Off Regent Road,  
Lumley,  
Freetown

**STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

		<b>IDA 8530- SL</b>	<b>TF 0B5746</b>	<b>Year Ended Dec-22</b>	<b>IDA 8530- SL</b>	<b>TF 0B5746</b>	<b>Year Ended Dec-21</b>
	<b>Notes</b>	<b>US \$</b>	<b>US \$</b>	<b>US \$</b>	<b>US \$</b>	<b>US \$</b>	<b>US \$</b>
<b>RECEIPTS</b>							
Contributions - Withdrawal Applications	1	182,083	1,829,132	2,011,215	4,630,563	1,670,867	6,301,431
<b>Other receipts</b>							
Sale of Bid Documents	1			372			
Interest income	2	-		-	-		-
<b>Total receipts</b>		<b>182,083</b>	<b>1,829,132</b>	<b>2,011,587</b>	<b>4,630,563</b>	<b>1,670,867</b>	<b>6,301,431</b>
<b>PAYMENTS</b>							
Payments as per grant agreement by Component	3a	425,726	1,638,004	2,063,730	4,050,638	1,069,373	5,120,012
<b>Total payments</b>		<b>425,726</b>	<b>1,638,004</b>	<b>2,063,730</b>	<b>4,050,638</b>	<b>1,069,373</b>	<b>5,120,012</b>
<b>(Decrease) Increase in cash during the Period</b>		<b>(243,644)</b>	<b>191,128</b>	<b>(52,143)</b>	<b>579,925</b>	<b>601,494</b>	<b>1,181,419</b>
<b>Exchange (Gain)/Loss</b>		<b>(15,057.11)</b>	<b>(57,933.00)</b>	<b>(72,990)</b>	<b>(12,634.87)</b>	<b>(13,104.80)</b>	<b>(25,740)</b>
Cash at beginning of the period		567,290	588,389	1,155,679			-
<b>Cash at end of period</b>		<b>308,589</b>	<b>721,585</b>	<b>1,030,546</b>	<b>567,290</b>	<b>588,389</b>	<b>1,155,679</b>

**Statement of financial position for the period ended 31st December 2022**

	Notes			Total			Total
		IDA - 8530- SL	TF- OB5744	IDA - 8530-SL & TF- OB5745 2022	IDA - 8530- SL	TF- OB5744	IDA - 8530-SL & TF- OB5745 2021
		USD			USD		
<b>Assets</b>		-			-		
Cash and Cash equivalents	5	212,591	817,955	1,030,546	567,290	588,389	1,155,679
Advances	4			-			-
		<b>212,591</b>	<b>817,955</b>	<b>1,030,546</b>	<b>567,290</b>	<b>588,389</b>	<b>1,155,679</b>
<b>Represented by:</b>							
<b>Funding and liabilities</b>							
Deferred income	6	308,589	721,957	1,030,546	567,290	588,389	1,155,679
		<b>308,589</b>	<b>721,957</b>	<b>1,030,546</b>	<b>567,290</b>	<b>588,389</b>	<b>1,155,679</b>



## **NOTES TO THE FINANCIAL STATEMENTS**

### **ACCOUNTING POLICIES**

"The financial statements presentation is consistent with the requirement of IPSAS cash.

#### **(a) Basis of Preparation**

The financial statements have been prepared in accordance with International Public Sector Accounting Standard (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The cash basis of accounting recognizes transactions and events only when cash is received or paid by the project."

Under IPSAS cash, the core statement are Statement of Resources and Expenditure and the Statement of Comparison of Budget and Actual Amounts (which is optional).

#### **(b) Foreign Currencies**

Foreign currency transactions are accounted for at the rate of exchange prevailing on the date at which the transaction was recorded. International Development association transactions are recorded at the rate ruling on the value date of the transaction.

All foreign exchange differences have been reflected in the Income Statement.

The functional currency is the local currency in Sierra Leone which is the Leone. The presentation currency is Leone and US Dollar. Transactions in all other currencies are therefore considered foreign currency transactions.

#### **(c) Net exchange gains/losses**

Net exchange gains/losses comprises gains less losses arising from the conversion of foreign monetary assets and liabilities and include all realised and unrealised fair value changes, interest and foreign exchange differences.

#### **d) Cash**

Cash includes funds held in the Project's bank accounts operated by the PIU and petty cash. The Project maintains a USD denominated bank account at the Sierra Leone Commercial Bank, a commercial bank in Sierra Leone to receive advances of Donor Finance. This account is referred to as the Designated Account.

#### **(e) Advances**

Advances are payments made from the Project's bank accounts/through direct payment operated by the PIU to implementing partners for use in making payments for the Project's expenditures. Once the implementing partner has provided the PIU with the necessary supporting documents to evidence the use of the advance, the related amount is reflected as project expenditure.

#### **(f) Fixed Assets**

Payments for goods that provide ongoing benefit to support project implementation, including project vehicles, office furniture, and information technology equipment are classified as Fixed

Assets. The Project maintains an asset register for Fixed Assets so that it may apply internal controls to ensure these assets are safeguarded.

**(g) Payments by Third Parties on Behalf of the Project**

Where payments have been made for goods and services by third parties on behalf of the Project the related expenditures are disclosed in the notes to the financial statements but are not included in the Statement of Receipts and Payments since they are not payments made from the Project's bank accounts. Payments by third parties mostly include Donor Finance (reimbursements and direct payments) and can also include Government funding.

**(h) Donor Finance**

The Project receives Donor Finance from the International Development Association (IDA), a member of the World Bank Group, under a Financing Agreement to implement agreed project activities. IDA financing is provided in the form of a grant, which requires not repayment. The project has Trust Fund financing through the Global Environmental Facility (GEF). The Statement of Receipts and Payments reflects the disbursements of Donor Finance in the form of advances to the Project's Designated Account. Disbursements in other forms that do not transfer funds to the Designated Account, such as reimbursements (payment from the donor to a government bank account that is not operated by the Project for supplies of goods and services to the Project) and direct payments (payment from donor directly to the supplier of goods or services to the Project), are disclosed in the notes under Donor Finance Received when advised by the donor or otherwise verified by the Project.

Projects Authorization Date

The financial statements were authorized for publication on 24th May.....2023

ALPHA U. JACOBI  Team Lead- IHPAU

Sami D. Kamra  Financial Management Specialist

**NOTES TO THE FINANCIAL STATEMENTS**

**1. Contributions**

	IDA 8530-SL	TF 0B5746	Year Ended Dec-22 USD	IDA 8530-SL	TF 0B5746	Year Ended Dec-21 USD
Sierra Leone Commercial - Receipt to Designated Account	182,083	1,829,132	2,011,215	4,630,563	1,670,867	6,301,431
Sale of Bidding Documents		371.97	372			
	<b>182,083</b>	<b>1,829,504</b>	<b>2,011,587</b>			

**2. Interest Income**

		Year Ended Dec-21 USD	Year Ended Dec-21 USD
--	--	-----------------------------	-----------------------------

**3. Payments as per Grant Agreement Component**

	IDA 8530-SL	TF 0B5746	Year Ended Dec-22 USD	IDA 8530-SL	TF 0B5746	Year Ended Dec-21 USD
Component 1: Supporting National and Sub-National Public Health Institutions for Prevention and Preparedness	391,498	-	391,498	210,987	-	210,987
Component 2: Strengthening Multi-sector, National Institutions and Platforms for Policy Development and Coordination of Prevention and Preparedness Using One Health Approach	34,228	-	34,228	19,357	-	19,357
Component 3: Emergency COVID-19 Response	-	1,638,004	1,638,004	3,820,294	1,069,373	4,889,667
Component 4: Implementation Management and Monitoring and Evaluation			-			-
<b>Total</b>	<b>425,726</b>	<b>1,638,004</b>	<b>2,063,730</b>	<b>4,050,638</b>	<b>1,069,373</b>	<b>5,120,012</b>

*Ministry of Health and Sanitation  
Integrated Health Projects Administration Unit,  
COVID - 19 Additional Financing 1 Vaccines  
Financial Statements  
For the year ended 31st December 2022*

<b>3a. Payments as per Grant Agreement by Category</b>	<b>IDA 8530-SL</b>	<b>TF 0B5746</b>	<b>Year Ended Dec-22 USD</b>	<b>IDA 8530-SL</b>	<b>TF 0B5746</b>	<b>Year Ended Dec-21 USD</b>
Category 1: Goods, Works, Non-Consulting Services, Consulting Services, Training, and Operational Costs under Paragraph A2 (g) and B © ii of the Project (For IDA and Part C3 (For TF)	425,726	1,638,004	2,063,730	230,345	1,069,373	1,299,718
Category 2: Project Covid 19 Vaccines Acquisition under Part C5 of the Project	-	-	-	3,820,294	-	3,820,294
<b>Total</b>	<b>425,726</b>	<b>1,638,004</b>	<b>2,063,730</b>	<b>4,050,638</b>	<b>1,069,373</b>	<b>5,120,012</b>

**4. Advances**

	<b>IDA 8530-SL</b>	<b>TF 0B5746</b>	<b>Year Ended Dec-22 USD</b>	<b>IDA 8530-SL</b>	<b>TF 0B5746</b>	<b>Year Ended Dec-21 USD</b>
Advances In USD - Direct Payment - UNICEF	-	-	-	-	-	-
Advance In SLL Account - Program Activities	-	-	-	-	-	-

**5. Cash Balances**

	<b>IDA 8530-SL</b>	<b>TF 0B5746</b>	<b>Year Ended Dec-22 USD</b>	<b>IDA 8530-SL</b>	<b>TF 0B5746</b>	<b>Year Ended Dec-21 USD</b>
Sierra Leone Commercial Bank USD - DA	187,417.46	721,098.27	908,516	353,285.51	366,425.24	719,711
Sierra Leone Commercial Bank SLL - DA	25,173.59	96,856.67	122,030	214,004.51	221,963.97	435,968
Petty Cash	-	-	-	-	-	-
	<b>212,591</b>	<b>817,955</b>	<b>1,030,546</b>	<b>567,290</b>	<b>588,389</b>	<b>1,155,679</b>

**NOTES TO THE FINANCIAL STATEMENT  
DEFERRED INCOME**

**NOTE 6**

		IDA 8530-SL	TF 0B5746	Year Ended to 31st Dec 2022 USD
<b>Resources</b>				
	<b>Opening Balance</b>	567,290	588,389	1,155,679.23
<b>SL/COVID19/EPRP/0001 - 0005</b>	<b>Disbursement to Designated Account &amp; Direct Payments</b>	-	-	-
<b>SL/COVID19/EPRP/0004 - 0010</b>	<b>Disbursement to Designated Account &amp; Direct Payments</b>	182,082.67	1,829,132.01	2,011,214.68
<b>Other Income</b>				
	<b>Sale for Bid Documents</b>		371.97	371.97
	<b>Interest</b>			
	<b>Total Resources</b>	<u>749,373</u>	<u>2,417,893</u>	<u>3,167,266</u>
<b>Payments</b>				
	<b>(1) Goods, Works, Non-Consulting Services, Consulting Services, Training, and Operational Costs under for Par A.2(g) and B.2©(ii) of the Project ( For IDA) and Part C. 3 ( For TF)</b>	425,726.24	1,638,003.53	2,063,730
	<b>2) Project COVID-19 Vaccines acquisition under Part C.5 of the Project Exchange (Gain)/Loss</b>	-	57,933.00	-
	<b>Total Payments</b>	<u>440,783</u>	<u>1,695,937</u>	<u>2,136,720</u>
	<b>Deferred Income</b>	<u>308,589</u>	<u>721,957</u>	<u>1,030,546</u>

WITHDRAWAL APPLICATION REGISTER 2022										
WB/Trans No	Application							Paid		Date Received
	Borrower Reference	Beneficiary Name	Beneficiary Account	Type	Ccy	Appl Pymt Amt	Appl Doc Amt	Ccy	Paid Amt	
11	COVID19/AF/EPRP/010		003001084182412152	DA-B	USD	0.00	126,046.93	USD	0.00	10-Dec-2022
10	COVID19/AF/EPRP/009		003001084182412152	DA-B	USD	0.00	176,173.71	USD	0.00	15-Jul-2022
9	COVID19/AF/EPRP/008		003001084182412152	DA-B	USD	0.00	136,944.00	USD	0.00	21-Jun-2022
8	SL/COVID19/EPRP/006	COVID-19 VACCINE ADDITIONAL FINANCI	003001084182412152	DA-B	USD	242,612.02	242,612.02	USD	182,082.67	18-Jan-2022
									182,082.67	
		Appl Pymt Amt	Appl Received in DA	Charges						
	SL/COVID19/EPRP/006	182,082.67	182,062.67	20.0						
			182,062.7	20.0						
Loan:	TF B5745 (TF)									
WB/Trans No	Application							Paid		Date Received
	Borrower Reference	Beneficiary Name	Beneficiary Account	Type	Ccy	Appl Pymt Amt	Appl Doc Amt	Ccy	Paid Amt	
6	SL/COVID19/EPRP/007	COVID-19 VACCINE ADDITIONAL FINANCI	003001084182412152	DA-B	USD	52,370.00	810,313.06	USD	52,370.00	10-Dec-2022
5	SL/COVID19/EPRP/006	COVID-19 VACCINE ADDITIONAL FINANCI	003001084182412152	DA-B	USD	352,266.73	352,266.73	USD	352,266.73	15-Jul-2022
4	SL/COVID19/EPRP/005	COVID-19 VACCINE ADDITIONAL FINANCI	003001084182412152	DA-B	USD	574,594.49	574,594.49	USD	574,594.49	14-Jun-2022
3	SL/COVID19/EPRP/004	COVID-19 VACCINE ADDITIONAL FINANCI	003001084182412152	DA-B	USD	849,900.79	849,900.79	USD	849,900.79	18-Jan-2022
									1,829,132.01	

*Ministry of Health and Sanitation  
Integrated Health Projects Administration Unit,  
COVID - 19 Additional Financing 1 Vaccines  
Financial Statements  
For the year ended 31st December 2022*

	Appl Pymt Amt	Appl Received in DA	Charges						
SL/COVID19/EPRP/007	52,370.00	52,350.00	20.0						
SL/COVID19/EPRP/006	352,266.73	352,246.73	20.0						
SL/COVID19/EPRP/005	574,594.49	574,574.49	20.0						
SL/COVID19/EPRP/004	849,900.79	849,880.79	20.0						
		1,829,052.01	80.0						
	<b>Other Income</b>								
	SLL	Using Average Rate of Exchange	Total - USD						
Sale of Bid	5,000.00	13.44	372.0						

IDA 8530-SL		WITHDRAWAL APPLICATION REGISTER 2021									
WB/Trans No	Application								Paid	Date Received	
	Borrower Reference	Beneficiary Name	Beneficiary Account	Type	Ccy	Appl Pymt Amt	Appl Doc Amt	Ccy	Paid Amt		
7	48000982/10024897	UNITED NATIONS CHILDRENS FUND	DK42 2000 5005 8488 56	UN- 3 UNC 00001	USD	802,233.79	0.00	USD	802,233.79	14-Dec-2021	
6	48000982/CE 10025486	UNITED NATIONS CHILDRENS FUND	DK42 2000 5005 8488 56	UN- 3 UNC 00001	USD	1,160,280.00	0.00	USD	1,160,280.00	23-Nov-2021	
5	SL/COVID19/EPRP/005	COVID-19 VACCINE ADDITIONAL FINANCI	003001084182412152	DA-B	USD	10,269.50	10,269.50	USD	10,269.50	17-Nov-2021	

*Ministry of Health and Sanitation  
Integrated Health Projects Administration Unit,  
COVID - 19 Additional Financing 1 Vaccines  
Financial Statements  
For the year ended 31st December 2022*

4	48000982/CE10025257	UNITED NATIONS CHILDRENS FUND	DK42 2000 5005 8488 56	UN- 3 UNC 00001	USD	1,160,280.00	0.00	USD	1,160,280.00	08-Oct-2021
3	48000982/AVAT/DP	UNITED NATIONS CHILDRENS FUND	DK42 2000 5005 8488 56	UN- 3 UNC 00001	USD	697,500.00	0.00	USD	697,500.00	20-Sep-2021
0	SL/COVID19/EPRP/004	UNITED NATIONS CHILDRENS FUND	DK42 2000 5005 8488 56	UNC Issuance	USD	3,993,187.50	0.00		0.00	15-Sep-2021
2	Ran :RN000000373648			Refunds Application	USD	(200,000.00)	0.00	USD	(200,000.00)	13-Aug-2021
1	SL/COVID19/EPRP/002	COVID-19 VACCINE ADDITIONAL FINANCI	003001084182412152	DA-B	USD	1,000,000.00	0.00	USD	1,000,000.00	01-Jul-2021
0	EPRP/AF/WA/001			DA-B	USD	2,500,000.00	0.00		0.00	29-Jun-2021
0	SL/COVID19/EPRP/001			DA-B	USD	1,000,000.00	0.00		0.00	29-Jun-2021
0	SL/COVID19/EPRP/003			UNC Issuance	USD	2,000,000.00	0.00		0.00	29-Jul-2021
									4,630,563.29	
Loan:	TF B5745 (TF)					3,820,293.79				
WB/Trans No	Application							Paid	Date Received	
	Borrower Reference	Beneficiary Name	Beneficiary Account	Type	Cey	Appl Pymt Amt	Appl Doc Amt	Cey	Paid Amt	
2	SL/COVID19/EPRP/003	COVID-19 VACCINE ADDITIONAL FINANCI	003001084182412152	DA-B	USD	170,867.30	170,867.30	USD	170,867.30	17-Nov-2021
1	SL/COVID19/EPRP/002	COVID-19 VACCINE ADDITIONAL FINANCI	003001084182412152	DA-B	USD	1,500,000.00	0.00	USD	1,500,000.00	09-Jul-2021
0	SL/COVID19/EPRP/001			DA-B	USD	1,500,000.00	0.00		0.00	29-Jun-2021
									1,670,867.30	
							Total		6,301,430.59	



*Ministry of Health and Sanitation  
Integrated Health Projects Administration Unit,  
COVID - 19 Additional Financing 1 Vaccines  
Financial Statements  
For the year ended 31st December 2022*

		<b>Appl Pymt Amt</b>	<b>Appl Received in DA</b>	<b>Charges</b>						
	<b>SL/COVID19/EPRP/002</b>	<b>1,000,000.00</b>	<b>999,985.00</b>	<b>15.0</b>						
	<b>Ran :RN000000373648</b>	<b>(200,000.00)</b>	<b>(200,000.00)</b>	<b>0.0</b>						
	<b>SL/COVID19/EPRP/005</b>	<b>10,269.50</b>	<b>10,249.50</b>	<b>20.0</b>						
	<b>SL/COVID19/EPRP/003</b>	<b>170,867.30</b>	<b>170,847.30</b>	<b>20.0</b>						
	<b>SL/COVID19/EPRP/002</b>	<b>1,500,000.00</b>	<b>1,499,985.00</b>	<b>15.0</b>						
			<b>2,481,066.8</b>	<b>70.0</b>						

**COVID 19 Additional Financing for the Sierra Leone COVID - 19  
Preparedness and Response Project (P173803) - IDA 8530-SL and  
Health Emergency Preparedness and Response Trust Fund - TF  
0B5745**

<b>Account No.</b>	<b>003001061994112131</b>
<b>Depository Bank</b>	<b>Sierra Leone Commercial Bank</b>
<b>Address</b>	<b>Siaka Stevens Street Freetown</b>
<b>Currency</b>	<b>Sierra Leone Leones</b>

	<b>2022</b>	<b>Total</b>
	<b>Le</b>	<b>Le</b>
<b>Opening Balance</b>		<b>4,845,906.00</b>
<b>Funds received from USD Account</b>	-	
	<u><b>24,250,776.00</b></u>	
<b>Total</b>		<u><b>24,250,776.00</b></u>
<b>Less:</b>		
<b>Amount Spent</b>		
	<u><b>27,231,571.45</b></u>	
<b>Total</b>		<u><b>27,231,571.45</b></u>
<b>Cash book closing balance at 31st December</b>		<u><b>1,865,110.55</b></u>

**COVID 19 AF 1**

**Additional Financing for the Sierra Leone COVID - 19  
Preparedness and Response Project (P173803) - IDA  
8530-SL and Health Emergency Preparedness and  
Response Trust Fund - TF 0B5745**

**Special Account Statement**

Account No.  
Depository Bank  
Address  
Currency

**Account Number: 003001061994412152  
Sierra Leone Commercial Bank  
Siaka Stevens Street Freetown  
United States Dollars**

**2022**

	<b>Total</b>
Opening Balance	719,711
Funds received from IDA/TF	2,011,115
<b>Total</b>	<b>2,730,826</b>

**PAYMENT AND EXPENSES FOR THE YEAR**

Amount Spent	2,309.70	
Amount Transferred to Leones Account	1,820,000.00	
<b>Total</b>	<b>1,822,310</b>	
 Cash book closing balance at 31st December		<b>908,516</b>

*Ministry of Health and Sanitation  
Integrated Health Projects Administration Unit,  
COVID - 19 Additional Financing 1 Vaccines  
Financial Statements  
For the year ended 31st December 2022*

<b>WORLD BANK J&amp;J VACCINES RECONCILIATION AS AT DECEMBER 2022</b>						
<b>VACCINES DOSES ACQUIRED (INCLUDING PER TARGET POPULATION)</b>						
<b>DATE OF ARRIVAL</b>	<b>LOCATION</b>	<b>VACCINES</b>	<b>BATCH NO</b>	<b>EXPIRY DATES</b>	<b>UANTITY RECEIVED</b>	<b>COMMENT</b>
9/1/2021	National Cold Store	C19-J&J AD26COV2S	XE436	1-May-23	52,800	Delivered by UNICEF
11/9/2021	National Cold Store	C19-J&J AD26COV2S	XE443	1-Jun-23	55,200	Delivered by UNICEF
10/26/2021	National Cold Store	C19-J&J AD26COV2S	XE480	30-Jun-23	132,000	Delivered by UNICEF
12/14/2021	National Cold Store	C19-J&J AD26COV2S	XE608	30-Aug-23	2,400	Delivered by UNICEF
12/14/2021	National Cold Store	C19-J&J AD26COV2S	XE564	30-Aug-23	220,800	Delivered by UNICEF
<b>Total Vaccine Acquired</b>					<b>463,200</b>	
<b>Total National Population</b>					<b>8,200,000</b>	
<b>Vaccine Target Population (58.4% of total population) including:</b> Health care workers working at all ages in both public and private facilities (doctors, nurses, non-medical staff, volunteers). Essential workers (educational staff, law enforcement officers) at age 40+ Those aged 40-59 with known co-morbidities Those aged 60+ Those aged 40-59 without co-morbidities, not including pregnant women Those aged 16-39, not including pregnant women					<b>4,788,422</b>	
<b>Vaccine Acquired per National Vaccine Target Population</b>					<b>9.67%</b>	
<b>CLOSING INVENTORY OF VACCINES AS AT 31st DECEMBER 2021</b>					<b>Quantity</b>	<b>Batch Number</b>
Closing inventory of vaccines at National Level as at 31/12/2021					213,200	XE 564
<b>TOTAL INVENTORY OF VACCINES</b>					<b>213,200</b>	

*Ministry of Health and Sanitation  
Integrated Health Projects Administration Unit,  
COVID - 19 Additional Financing 1 Vaccines  
Financial Statements  
For the year ended 31st December 2022*

<b>OPENING INVENTORY OF VACCINES AS AT 1st JANUARY 2022</b>							
Opening inventory of vaccines at National Level as at 1/1/2022						213,200	XE 564
<b>TOTAL OPENING INVENTORY OF VACCINES</b>						<b>213,200</b>	
<b>VACCINES DOSES DISTRIBUTED FROM NATIONAL FROM 1/1/2022 TO 31/12/2022</b>							
NO.	DISTRICT	VACCINE	QUANTITY ISSUED	DATE ISSUES	BATCH NUMBER	EXPIRE DATE	
1	W,A,U	J&J	2,215	28/02/22	XE564	30-Aug-23	
		J&J	12,905	5/10/2022	XE564	30-Aug-23	
2	KOINADUGU	J&J	4,800	1/3/2022	XE564	30-Aug-23	
		J&J	960	2/25/2022	XE564	30-Aug-23	
		J&J	500	3/4/2022	XE564	30-Aug-23	
		J&J	10925	5/11/2022	XE564	30-Aug-23	
3	WAR	J&J	3,030	2/4/2022	XE564	30-Aug-23	
		J&J	3,410	5/4/2022	XE564	30-Aug-23	
		J&J	8,905	12/13/2022	XE564	30-Aug-23	
4	BOMBALI	J&J	500	3/5/2022	XE564	30-Aug-23	
		J&J	13,695	10/20/2022	XE564	30-Aug-23	
5	MOYAMBAJ	J&J	12,005	8/10/2022	XE564	30-Aug-23	
6	KENEMA	J&J	2,160	5/11/2022	XE564	30-Aug-23	
		J&J	12,005	5/10/2022	XE564	30-Aug-23	
7	FALABA	J&J	9,600	10/19/2022	XE564	30-Aug-23	
		J&J	700	3/5/2022	XE564	30-Aug-23	
8	KAILAHUN	J&J	5,060	2/28/2022	XE564	30-Aug-23	
9	BO	J&J	16,000	5/10/2022	XE564	30-Aug-23	
10	PORT LOKO	J&J	4,800	2/3/2022	XE564	30-Aug-23	
		J&J	2,400	2/25/2022	XE564	30-Aug-23	
		J&J	700	3/4/2022	XE564	30-Aug-23	
		J&J	300	3/15/2022	XE564	30-Aug-23	
		J&J	14,005	5/11/2022	XE564	30-Aug-23	
11	KAMBIA	J&J	10,000	3/4/2022	XE564	30-Aug-23	
		J&J	1,000	3/15/2022	XE564	30-Aug-23	
		J&J	4,300	1/5/2022	XE564	30-Aug-23	
12	PUJEHUN	J&J	14,405	8/26/2022	XE564	30-Aug-23	
13	KONO	J&J	10,205	5/11/2022	XE564	30-Aug-23	
14	KARENE	J&J	11,105	5/11/2022	XE564	30-Aug-23	
15	BONTHE	J&J	10,200	9/23/2022	XE564	30-Aug-23	
16	TONKOLILI	J&J	10,405	5/11/2022	XE564	30-Aug-23	
<b>TOTAL</b>			<b>213,200</b>				

*Ministry of Health and Sanitation  
Integrated Health Projects Administration Unit,  
COVID - 19 Additional Financing 1 Vaccines  
Financial Statements  
For the year ended 31st December 2022*

<b>VACCINES ADMINISTERED (SOURCE: EPI)</b>		
<b>J &amp; J BATCH NUMBER</b>	<b>2022 DHIS2</b>	<b>Comment</b>
<b>XE564</b>	200,640	Distributed and administered in 2022
<b>TOTAL</b>	<b>200,640</b>	
<b>VACCINES NOT ADMINISTERED DUE TO WASTAGE</b>		
Vaccine Expired (No vaccine expired during the period)	0	
Vaccine Wastage as per MOHS vaccines waste formular (5% of Distribution)	10,660	
	<b>10,660</b>	
<b>CLOSING INVENTORY OF VACCINES AS AT 31st DECEMBER 2021</b>		
Closing inventory of vaccines at District Level as at 31/12/2022	1,900	
Closing inventory of vaccines at National Level as at 31/12/2022	-	
<b>CLOSING INVENTORY OF VACCINES</b>	<b>1,900</b>	