



2019 ANNUAL PUBLIC PROCUREMENT ASSESSMENT
BUILDING TRUSTED PUBLIC PROCUREMENT SYSTEM

An overview of public procurement activities


FUNDED BY THE GOVERNMENT OF SIERRA LEONE





**2019 ANNUAL
ASSESSMENT
REPORT**

The National Public Procurement Authority (NPPA) being the principal adviser to the Government of Sierra Leone on public procurement management is charged with the responsibility to regulate and harmonize public procurement processes in ministries, departments, agencies, local councils, donor funded projects or any institution utilizing public funds to ensure that value for money in is achieved public expenditures. The key principles of sound public procurement management include value for money, competition, transparency, fairness, probity, and accountability. The NPPA was established by the Government of Sierra Leone under the Public Procurement Act of 2004 which was amended in 2016 and its mandate is enshrined in same.



Public procurement has always accounted for a significant proportion of the national expenditure. During the colonial days, Crown Agents, representing the British Government, was responsible for undertaking procurement activities for the country. The 1963 Financial Orders ushered in the Central Tender Board which saw the centralization of procurement activities within the Ministry of Finance.

However, as funding in the public sector increased dramatically, the Central Tender Board became over-burdened and its bureaucratic nature also made it unable to meet the demands of entities in the public sector. Following successive studies supported by our donor partners, the decision to adopt a decentralized system was made with procurement activities occurring at the entity level. This system it was believed, would create greater flexibility and efficiency in the management of procurement processes, greatly enhancing the turn-around time to undertake procurement activities and ensuring that service delivery within the public sector is conducted in a timely manner so that the needs of the people are met.

MISSION STATEMENT

To regulate and monitor public procurement in Sierra Leone and to advise Government on issues relating to public procurement.

OUR VISION

The vision of the National Public Procurement Authority is to ensure full compliance by all procuring entities, suppliers, contractors, consultants and other parties in public procurement with the requirements of the Public Procurement Act and its supporting regulatory instruments in order to ensure competitiveness, transparency, accountability and value for money in public sector purchases and sales, which are the prerequisites for good governance.

OUR VALUES

The values of the National Public Procurement Authority are transparency, fairness, confidentiality, and integrity.

Table of Contents

| | |
|--|----|
| List of Acronyms | i |
| Definition of key terms used in this Document | ii |
| Foreword | iv |
| Executive Summary | vi |
| 1.0 Introduction | 1 |
| 1.1 The Public Procurement System | 2 |
| 1.4 Scope of the Assessment | 5 |
| 1.5 Methodology | 6 |
| 2.0 The Global Picture | 7 |
| 3.0 Entity Based Analysis | 48 |
| Accountant General's Department | 48 |
| Administrator & Registrar General | 51 |
| Anti-Corruption Commission | 52 |
| Audit Service Sierra Leone | 53 |
| Bank of Sierra Leone | 55 |
| Bo City Council | 58 |
| Bo District Council | 62 |
| Bombali District Council | 65 |
| Bonthe District Council | 67 |
| Bonthe Municipal Council | 71 |
| Cabinet Secretariat | 73 |
| Central Intelligence Security Unit | 78 |
| College of Medicine & Allied Health Sciences | 80 |
| Corporate Affairs Commission | 83 |
| Decentralization Secretariat | 84 |
| Eastern Polytechnic | 87 |
| Electricity Distribution & Supply Authority | 90 |

| | |
|--|-----|
| Electricity Generation & Transmission Company | 93 |
| Environment Protection Agency | 97 |
| Ernest Bai-Koroma University of Science & Technology | 99 |
| Falaba District Council | 102 |
| Financial Intelligence Unit | 105 |
| Fourah Bay College | 107 |
| Freetown City Council | 110 |
| Government Printing Department | 112 |
| Guma Valley Water Company | 116 |
| House of Parliament | 119 |
| Human Resource Management Office | 121 |
| Human Rights Commission Sierra Leone | 124 |
| Immigration Department | 126 |
| Independent Media Commission | 128 |
| Integrated Health Projects Administration Unit | 129 |
| Judicial & Legal Service Commission | 131 |
| Kailahun District Council | 133 |
| Kambia District Council | 137 |
| Karene District Council | 140 |
| Kenema City Council | 143 |
| Kenema District Council | 148 |
| Koidu New Sembehun City Council | 155 |
| Koinadugu District Council | 158 |
| Kono District Council | 160 |
| Law Officers Department | 162 |
| Law Reform Commission | 163 |
| Legal Aid Board | 164 |
| Milton Margai College of Education & Technology | 165 |
| Ministry of Agriculture & Forestry | 167 |

| | |
|---|-----|
| Ministry of Basic & Senior Secondary Education | 176 |
| Ministry of Defence | 179 |
| Ministry of Energy | 183 |
| Ministry of Finance | 186 |
| Ministry of Fisheries & Marine Resources | 190 |
| Ministry of Foreign Affairs & International Cooperation | 194 |
| Ministry of Health & Sanitation | 197 |
| Ministry of Information & Communications | 202 |
| Ministry of Lands, Country Planning & the Environment | 205 |
| Ministry of Local Government & Rural Development | 207 |
| Ministry of Planning & Economic Development | 209 |
| Ministry of Social Welfare | 212 |
| Ministry of Sports | 214 |
| Ministry of Technical & Higher Education | 218 |
| Ministry of Tourism & Cultural Affairs | 220 |
| Ministry of Water Resources | 222 |
| Ministry of Works & Public Assets | 223 |
| National Aids Secretariat | 226 |
| National Assets & Government Property Commission | 229 |
| National Authorizing Office | 230 |
| National Commission for Persons with Disability | 232 |
| National Commission for Privatization | 236 |
| National Commission for Social Action | 237 |
| National Drugs Law Enforcement Agency | 238 |
| National Electoral Commission | 240 |
| National Fire Force | 247 |
| National Insurance Company | 249 |
| National Medical Supplies Agency | 251 |
| National Mineral Agency | 253 |

| | |
|--|-----|
| National Revenue Authority | 256 |
| National Telecommunications Commission | 259 |
| National Tourist Board | 261 |
| National Youth Commission | 263 |
| National Youth Service | 264 |
| Office of the Chief Minister | 266 |
| Office of National Security | 269 |
| Petroleum Regulatory Agency | 272 |
| Pharmacy Board Sierra Leone | 276 |
| Political Parties Registration Commission | 278 |
| Port Loko City Council | 280 |
| Project Fiduciary Management Unit | 283 |
| Public Service Commission | 284 |
| Pujehun District Council | 285 |
| Road Maintenance Fund Administration | 290 |
| Rokel Commercial Bank | 292 |
| Sierra Leone Agricultural Research Institute | 296 |
| Sierra Leone Airports Authority | 297 |
| Sierra Leone Broadcasting Corporation | 299 |
| Sierra Leone Cable | 301 |
| Sierra Leone Civil Aviation Authority | 303 |
| Sierra Leone Commercial Bank | 305 |
| Sierra Leone Correctional Service | 309 |
| Sierra Leone Electricity & Water Regulatory Commission | 312 |
| Sierra Leone Insurance Commission | 314 |
| Sierra Leone Investment and Export Promotion Agency | 315 |
| Sierra Leone Maritime Administration | 318 |
| Sierra Leone National Commission Small Arms | 321 |
| Sierra Leone Meteorological Agency | 322 |

| | |
|---|------------|
| Sierra Leone National Shipping Company | 323 |
| Sierra Leone Police | 324 |
| Sierra Leone Ports Authority | 328 |
| Sierra Leone Postal Services | 331 |
| Sierra Leone Produce Marketing Board | 334 |
| Sierra Leone Produce Marketing Company | 335 |
| Sierra Leone Roads Authority | 337 |
| Sierra Leone Road Safety Authority | 340 |
| Sierra Leone Road Transport Corporation | 344 |
| Sierra Leone Standards Bureau | 346 |
| Sierra Leone State Lottery | 348 |
| Sierra Leone Telecommunications | 352 |
| Sierra Leone Water Company | 355 |
| Smallholders Commercialization & Agribusiness Dev Project | 359 |
| Statistics Sierra Leone | 360 |
| Teaching Service Commission | 363 |
| Tertiary Education Commission | 364 |
| University of Sierra Leone | 367 |
| West African Examinations Council | 369 |
| Western Area Rural District Council | 371 |
| Key Observations and Findings | 374 |
| Key Recommendations | 376 |
| Appendices | 377 |

List of Acronyms

| | |
|-----------------|---|
| AfDB | African Development Bank |
| CPAR | Country Procurement Assessment Report |
| DFID | Department for International Development |
| DPs | Donor Partners |
| e-GP | Electronic Government Procurement |
| EU | European Union |
| ICB | International Competitive Bidding |
| ICF | Investment Climate Facility |
| IPRP | Independent Procurement Review Panel |
| LCs | Local Councils |
| MDAs | Ministries, Departments and Agencies |
| MOF | Ministry of Finance |
| NCB | National Competitive Bidding |
| NPPA | National Public Procurement Authority |
| PC | Procurement Committee |
| PE | Procuring Entity |
| PPA | Public Procurement Act |
| RB | Restricted Bidding |
| RFQ | Request for Quotation |
| SS | Sole Source |
| UNCITRAL | United Nations Commission on International Trade Law |
| WB | World Bank |

Definition of key terms used in this Document

| | |
|---|--|
| Award | The process of offering a contract ensuing from the notification to the selected bidder in a procurement transaction. |
| Bidding Document | A document or set of documents prescribing the quantity, quality, characteristics, conditions and procedures, of the transaction prior to the actual procurement, and on the basis of which bidders are to prepare their bids. |
| Independent Procurement Review Panel | The five-person panel under section 20 of the Public Procurement Act, 2016 for the purposes of considering and deciding upon individual applications by bidders for administrative review. |
| International Competitive Bidding | A procurement method appropriate for high value or complex procurements, or where the requirements by their nature or scope, is unlikely to attract adequate local competition or where their prices are not competitive in the local market. The Act requires the use of ICB for procurement of goods, works and services above the threshold stated in Schedule 3. |
| Goods | Objects of every kind and description, including commodities, raw materials, products and equipment, and objects in solid, liquid or gaseous form, and electricity, as well as services incidental to the supply of the goods if the value of those incidental services does not exceed that of the goods themselves. |
| National Competitive Bidding | A procurement method appropriate for less complex procurements where international competitive bidding is not cost-effective, where the requirements by their nature or scope are unlikely to attract foreign competition, or where there are justifiable reasons for the Procuring Entity to restrict bidding to domestic bidders. The Act permits the use of NCB for procurement of goods, works and services valued at the thresholds stated in Schedule 3. |
| Procurement Plan | The document prepared by each procuring entity annually to plan all procurement requirements necessary to perform the activity plan of the procuring entity; accordingly, the planning process involves needs assessment, market survey as well as profiling, grouping and packaging of procurement requirements to ensure maximum value for money is achieved. |

| | |
|---------------------------------|--|
| Procuring Entity | A ministry, department, agency, public corporation, local council, donor-funded project, public authority or state-owned enterprise with responsibility to undertake procurement using public funds. |
| Procurement Requirements | Items that are the subject of a procurement activity. Otherwise referred to as goods, works and services. |
| Request for Quotation | A simple procurement procedure for the purchase of low value goods, works and simple services. |
| Restricted Bidding | The procurement method conducted in accordance with section 41 of the Public Procurement Act, 2016 in which the invitation to bid is extended to a limited number of shortlisted bidders. This may directly follow a formal pre-qualification of bidders for the specific requirement. |
| Services | Refer to consultant and non-consultant services. Non-consultant services refer to services which are contracted on the basis of performance of measurable physical outputs (for example, operation and maintenance of facilities or plant, catering services etc.). Consulting Services refer to services of intellectual and non-material nature that do not lead to a measurable physical output (for example, design, supervision, training, advisory, auditing, and similar services). |
| Sole Source | A method for procuring requirements directly from a bidder without competition (direct procurement) and may be appropriate upon securing a specific endorsement from the NPPA which will be provided only in accordance with Section 46 of the Act. |
| Works | All works associated with the construction, reconstruction, demolition, repair or renovation of a building, structure or works, such as site preparation, erection, building as well as services incidental to construction such as drilling, mapping, satellite photography, seismic investigations etc. |

FOREWORD

It is with a sense of deep satisfaction that I present to you the second edition of the Public Procurement Assessment Report which provides a comprehensive breakdown and other statistical information on procurement activities undertaken in 2019.



Chief Executive, Ibrahim Brima Swarray

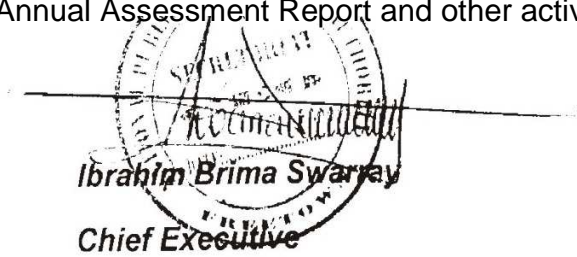
The publication of the maiden official edition of the public procurement assessment report last year for 2018 accomplished a couple of firsts in the annals of the National Public Procurement Authority. It was the first time the procurement assessment report was laid in the well of Parliament and also presented to the president, His Excellency, President Brig (Rtd) Julius Maada Bio. I promised that under my leadership the publication of public procurement assessment reports will become a staple in fulfillment of paragraph (m) of sub-section (2) of section 14 of the Public Procurement Act, 2016.

With the publication of this second report, I feel very proud that another important milestone in line with the “New Direction” promise to ensure transparency in public service has been achieved. The theme of this year’s report is “**Building Trusted Public Procurement System**”. The foundational block in building such a system has now been laid and we are eager to commence a responsible building up process that would eventually see procurement becomes the critically prominent lynchpin in public financial management.

As an institution, we continue to grapple with several daunting factors both internally as well as externally. External factors range from the dearth of procurement competent skills, poor procurement management abilities and records keeping, the propensity of stakeholders in the public procurement landscape to encourage inflated prices, collusion, activities bordering on corrupt practices, reluctance by some procuring entities to provide the required documentations as and when requested, etc. Internal challenges at the NPPA include inadequate funding, poor office infrastructure and insufficient accommodation, the need to intensify human capital development, improved incentives, etc. All of these are factors that will ensure publication of the assessment report during the course of the financial year as provided for in the Public Procurement Act of 2016. However, we are hopeful that all the issues will be addressed as we progress into the future.

This report contains rich informative materials on the procurement activities of each of the procuring entities that have been brought under the Authority's direct oversight. We hope that the findings of this report will be used by various stakeholders to inform our joint efforts in building a more resilient public procurement system and an economically sound and disciplined public financial management system.

My profound gratitude goes to the Board, Management, and staff of the Authority for their continuous and relentless support, the Government of Sierra Leone for its continuous support through the Ministry of Finance whose financial support continues to make publication of the Annual Assessment Report and other activities possible.



Ibrahim Brima Swaray
Chief Executive

Executive Summary

For the 2019 review, we were able to successfully assess the procurement activities undertaken by one hundred and thirteen (113) entities.

Unfortunately, little has changed in the procurement landscape from what we reported last year. The issues uncovered in the conduct of procurement activities by and large remain the same. Over-use of RFQ remains a dominant factor. Entities still do not make a conscientious effort to obtain value-for-money by selecting the most responsive bidder but still continue to attempt to skew contract awards in favour of pre-determined winners. Procurement committees and other stakeholders with vested interest continue to exert tremendous influence over the contract award process whilst practitioners are coerced and effectively muzzled by threats of transfer if they do not “play the game”.

The skills of procurement officers in carrying out their duties remain a daunting challenge. Though reporting of procurement activities is improving, however, it is still obvious that some procuring entities are still not reporting on all their procurement activities. We are in no way unreasonably optimistic by expecting a massive overnight transformation; however, except for the change that the regulatory Authority is actively fostering, change with respect to compliance within the entities themselves is going at snail’s pace.

The NPPA has however seen a reduction in the number of restricted bidding due to the Authority’s insistence for the competitive process to prevail. At the same time, there has been a commensurate increase in advertising processes for procurement opportunities. This has been accommodated by the Authority, as it is a weaning process and by taking baby steps we expect to see competitiveness and transparency on the increase.

Development, submission and adherence to annual procurement plans are also on the increase and there is an improvement in the quality of the plans submitted. However, they are still a far cry from being model procurement plans. More importantly is the need for entities to ensure that their plans are aligned with their budgeted activities and to also seek to reduce the frequency of deviation from planned activities.

The issues discovered also confirmed that capacity building requires more intensified training courses so that procurement practitioners would be equipped to execute procurement processes adequately. The review revealed serious skills and technical gaps in addition to the deliberate disregard for compliance to the legal framework. The need to invest in training in order to enhance the skills, knowledge and overall competence of procurement practitioners and other key players in the sphere of public procurement is critical to assuring regulatory compliance. Capacity building should also extend to the supplier community for the submission of responsive bids which in turn will enhance greater improvement in the competitiveness of offers.

1.0 Introduction

The 2019 Annual Procurement Assessment Report examines the level of compliance with the country's procurement legal framework and disaggregates execution of processes at the entity level.

Notwithstanding the robust legal framework that exists in public procurement and also the improved administrative and structural systems put in place to enhance overall efficiency, there are still major challenges in the sector. Though there has been a lot of reform within the public procurement landscape, the success of these reforms can only be measured by conducting periodic assessment of the conduct of procurement activities. This will help determine the rate of assimilation and the level of progress made in terms of overall improvement of execution of processes and compliance with procedural requirements. This should then inform on the impact of the various reforms in the public procurement landscape. The major goals of these reforms are to foster greater competition, improve public financial management and ensure accountability as well as fairness in the public procurement processes.

Procurement is undergoing a major paradigm shift that is transforming it from being a mere clerical function to seeing it assume a pivotally strategic position in the public sector as its vital role in supporting disciplined financial management and assuring the judicious use of public funds continues to yield tangible output.

The ongoing progression that would eventually see the conduct of procurement activities being undertaken through an e-Government procurement platform would immensely amplify all the benefits that have been associated with a prudent public financial management system and would further help to curb many of the excesses that we are presently seeing in this sector.

The above, combined with the overall improvement in professionalism that the Authority is assiduously working towards, will catapult procurement in Sierra Leone to a stellar position and the Authority will be recognized as an international center for best practice. Currently, the Authority is in the final stages of introducing the first comprehensive Procurement **Code of Conduct** that will be implemented across the whole of the public sector and cascaded to even the supplier community as well as economic operators.

For the purpose of the 2019 procurement assessment exercise, we were unable to secure the full cooperation of all procuring entities for this exercise. Despite countless efforts, the following institutions failed to provide any information on their procurement activities for the period under review:

1. The Ministry of Internal Affairs
2. Sierra Leone Housing Corporation (SALHOC)
3. Boosting Agriculture and Food Security (BAFS) Project
4. National Commission for Democracy

1.1 The Public Procurement System

Public Procurement is a key variable in resource allocation and when conducted in an efficient, transparent and competitive manner results to the effective delivery of public services. In Sierra Leone, like in most developing nations, public procurement accounts for a very significant portion of government expenditure. Therefore, the financial and human resources involved in public procurement must be managed efficiently such that procurement becomes a pillar for good governance and rapid economic growth.

In recognition of this fact and with the support of our development partners, Sierra Leone's procurement system has undergone a number of reforms over the years mainly through experimentation with various forms of centralized and decentralized systems, eventually culminating in the current fully decentralized system which has been embraced by the Government. An examination of these reforms shows the evolution of procurement between centralized and decentralized approaches with support for procurement reforms provided by multi-donor resources and Government counterpart contributions.

1.2 Roles/Responsibilities within the Decentralized Public Procurement System

In accordance with the provisions of the Public Procurement Act, 2016 and the Public Procurement Regulations, 2020 as well as related Public Financial Management Legislations, the various roles within the decentralized procurement system and the government institutions or public officials responsible for performing them are summarized below.

| AGENT | ROLE | ROLE DESCRIPTION |
|--|--------------------|---|
| Anti-Corruption Commission | Enforcement | Responsible for prosecuting all public officers who contravene the provisions of the Public Procurement Act that are indictable under the Anti-Corruption Act (2008 and its 2019 amendment) |
| Audit Service | Audit | Responsible for carrying out external audits on the use of Public Funds by public sector organisations. |
| AGENT | ROLE | ROLE DESCRIPTION |
| Independent Procurement Review Panel | Dispute Resolution | Manages disputes in all aspects of public procurement effectively serving as a grievance redress mechanism for aggrieved bidders/suppliers. |
| AGENT | ROLE | ROLE DESCRIPTION |
| Ministries, Departments & Agencies/Local Councils | Operational | Responsible for procuring their requirements using public funds that have been allocated for use in public procurement. Within MDAs and LCs, the responsibility for conducting procurement is further devolved to the Heads of MDAs/Chairpersons, Vote Controllers/Chief Administrators, Procurement Committees, Procurement Units, originating departments or End Users, Stores Departments, Bid Opening/Evaluation Committees and Inspection/Take Over Committees. |
| Ministry of Finance | Fiduciary Control | Involved in the procurement process through the appointment and supervision of all accounting, stores staff and stock verifiers in the Civil Service, and internal audit activities. The Budget Bureau of MOF is responsible for co-ordination of the annual budgeting process and for financial approval of the procurement plans for each MDA. The Minister of Finance is also responsible for appointing panelists and the Secretary to the IPRP. MOF ensures that government expenditures are managed within the stated fiduciary aims of the Government. |
| Ministry of Health and Sanitation | Public Health | Provides oversight for the importation of drugs and other medical consumables & equipment. |
| Ministry of Justice | Legal | Responsible for the drafting and approval of all government contract formats either through the Legal Officers allocated to specific Procuring Entities or by referral of contracts to the Ministry. |
| Ministry of Trade and Industry | Trade Licenses | Issues and registers trading licenses for local suppliers through various agencies. |

| | | |
|--|--|---|
| Ministry of Works | Technical Supervision-Public Works | Responsible for the supervision and monitoring of the implementation of Government funded construction projects and works in the public sector and maintains the Register of pre-qualified, licensed and approved Contractors and Engineers which is complemented by the (central register of qualified engineers compiled by the Sierra Leone Institution of Engineers based on a classification according to their capability, performance and specialty. |
| AGENT | ROLE | ROLE DESCRIPTION |
| National Public Procurement Authority | Regulatory Enforcement Policy Monitoring & Evaluation | Performs policy, monitoring and capacity building in public procurement with responsibility for the overall coordination, direction and development of Government procurement practices and procedures. |

Undoubtedly, the promotion of transparency and the development trajectory that the Authority has taken means that errant behavior of this nature will not be tolerated from any entity going forward as compliance with the reporting requirement will be fully enforced.

1.3 Roles/Responsibilities within Procuring Entities

Decentralization of procurement functions and the establishment of operational procurement units and procurement committees in all procuring entities is now fully integrated into the public sector administration processes. The National Public Procurement Authority has a responsibility to ensure that any new procuring entity coming into operation has these necessary structures and staffing in place so as to enable them to undertake all procurement activities under the legal framework.

A high-level summary of the various procurement functions within these procuring entities is provided below in a sequential manner.

| | Roles | Responsibilities |
|----------|--------------------------|---|
| 1 | Head of Procuring Entity | Responsible for ensuring that the provisions of the Act are complied with; appointment of procurement committee members; signing of contract award; review of complaints; and along with the Procurement Committee is to be held accountable for any contract determined to have been procured in a manner that is inconsistent with the provisions of the Act. |
| 2 | Procurement Committee | Responsible for approving all procurements in accordance with the thresholds stipulated in the Act and reporting quarterly to the NPPA on all procurement activities undertaken by the Procurement Unit and the Procurement Committee during the quarter. |

| | | |
|---|--|---|
| 3 | Head of Procurement Unit | Serves as secretary to the Procurement Committee and may approve all procurements below the threshold stipulated by the Act. |
| 4 | Procurement Unit | Responsible for co-ordinating the professional aspects of procurement within the Procuring Entity and providing technical procurement advice to the Procurement Committee. |
| 5 | Originating Departments, Projects or Units | Responsible for initiating procurement requests or asset disposal action and ensuring such requests are justified. |
| 6 | Stores Department | Responsible for the preparation of the annual budget for unallocated stores and assisting in the preparation of the budget for allocated stores; the coordination of receipt of goods procedures and acting as the originating department for purchase of stock items |
| 7 | Bid Opening Committees | Formed by Procurement Committees and responsible for conducting and supervising each bid opening session in accordance with the required procedures for bid openings. |
| 8 | Bid Evaluation Committees | Responsible for the evaluation of the technical and financial compliance of submitted bids and recommending award of contract for approval by the Procurement Committee. |
| 9 | Inspection/Take Over Committees | Responsible for inspection and verification of all goods received, and the validation of work completed for works and including the Initial and Final Takeover inspections for works and the Inspection and Receipt Committees for goods. |

1.4 Scope of the 2019 Assessment

The 2019 Annual Assessment Report contains reviews and analysis of procurement activities undertaken by a total of 144 procuring entities.

The following are the indicators used to inform this report:

- a) Total number and value of procurement activities executed in 2019.
- b) Total number and value of planned versus unplanned procurement activities undertaken in 2019.
- c) Total number and value of procurement activities not executed as planned in 2019.
- d) Total number and value of contracts not recorded in the contract register of entities in 2019.
- e) Total number and value of procurement activities implemented at the regional level.
- f) Total number and value of procurement activities executed per sector.
- g) Total number and value of procurement activities executed but not reviewed and endorsed by NPPA with values within the competitive threshold.
- h) The funding source.
- i) The numbers and values of the various procurement methods used in the year and the extent of usage of competitive and non-competitive methods.
- j) The numbers and values of competitive procurements methods above thresholds
- k) The top users of Request for Quotation method

- l) The types of contracts signed in the year under review
- m) The status of contracts signed in the year under review
- n) The top spending institutions in 2019
- o) The top contracted suppliers in 2019
- p) The top expense items in 2019
- q) The top paid government suppliers in 2019
- r) The top frequently purchased items in 2019

1.5 Methodology

The fundamental assessment methodology was based on enumerators undertaking physical review of documents on procurement activities at the entity level. This meant enumerators being deployed at the entities for several weeks whilst detailed process review was done of the activities using the assessment questionnaire developed by the Authority. Documents such as contract registers, vote service ledgers, payment vouchers, etc were all reviewed.

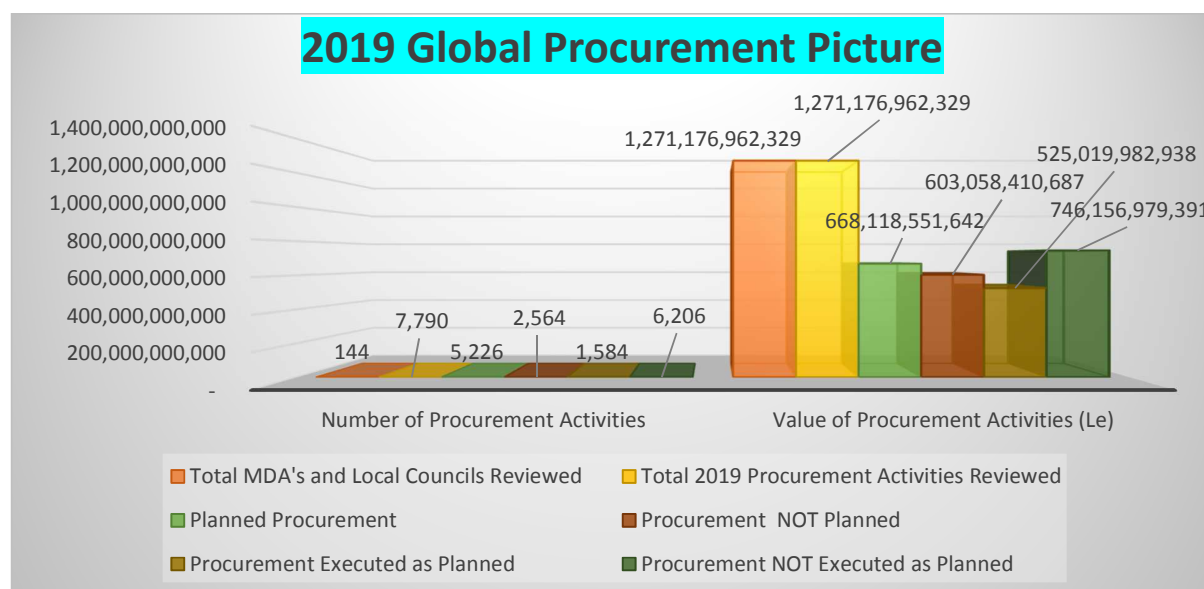
THE GLOBAL PICTURE

Global Perspective on the Effectiveness of 2019 Procurement Activities

The National Public Procurement Authority was able to review seven thousand seven hundred and ninety (7,790) procurement activities executed by one hundred and forty-four (144) procuring entities amounting to a value of one trillion, two hundred and seventy-one billion, one hundred and seventy-six million, nine hundred and sixty-two thousand, three hundred and twenty-nine Leones (Le1,271,176,962,329).

Below is a snapshot of the global picture of the procurement landscape:

| Indicators | Number of Procurement Activities | Percentage (%) Number of Procurement Activities | Value of Procurement Activities (Le) | Percentage (%) Value of Procurement Activities |
|--|----------------------------------|---|--------------------------------------|--|
| Total Procuring Entities Reviewed | 144 | | 1,271,176,962,329 | |
| Total 2019 Procurement Activities Reviewed | 7,790 | | 1,271,176,962,329 | |
| Planned Procurement | 5,226 | 67% | 668,118,551,642 | 53% |
| Procurement NOT Planned | 2,564 | 33% | 603,058,410,687 | 47% |
| Procurement Executed as Planned | 1,584 | 20% | 525,019,982,938 | 41% |
| Procurement NOT Executed as Planned | 6,206 | 80% | 746,156,979,391 | 59% |



The above shows that there is improvement in procurement planning as 53% of the value of procurement activities executed with a cumulative number of 5,226 (67%) were planned. However, 2,546 activities executed were **unplanned** with a value of Le603,058,410,687.

On a downside, only 20% of the number of procurement activities with a cumulative value of Le525,019,982,938 (41%) were executed as planned. 80% of the activities executed with a cumulative value of Le746,156,979,391 were **not implemented** in line with the approved procurement plans. Procurement activities not executed as planned can be due to change in the procurement method, number, value, and time of implementation contrary to what was planned at the start of the year.

One major challenge reported by entities is the delay in disbursement of allocations by the Ministry of Finance thereby negatively impacting implementation of procurement activities in line with the approved plans. There is need to ensure disbursement of funds is strictly tied to approved procurement plans. Implementation of non-approved procurement activities by entities increases the Government’s liabilities and contravenes Section 37(1) of the Public Procurement Act.

When compared to 2018, there is a 7% increase in the number of entities reviewed from 134 to 144 entities with a 75% corresponding value. There was also a 37% increase in the number of procurement activities undertaken which suggested an improvement in procurement reporting by entities. There is a worrying trend though in the number and value of procurement activities implemented that were not planned as shown in the table below:

| Indicators | 2018 Number of Procurement Activities | 2019 Number of Procurement Activities | 2018 vs 2019 Percentage (%) Number of Procurement Activities | 2018 Value of Procurement Activities (Le) | 2019 Value of Procurement Activities (Le) | 2018 vs 2019 Percentage (%) Value of Procurement Activities |
|-----------------------------------|---------------------------------------|---------------------------------------|--|---|---|---|
| Total Procuring Entities Reviewed | 134 | 144 | 7% | 725,421,857,762 | 1,271,176,962,329 | 75% |
| Procurement Activities Reviewed | 5,689 | 7,790 | 37% | 725,421,857,762 | 1,271,176,962,329 | 75% |
| Planned Procurement | 5042 | 5,226 | 4% | 572,275,027,938 | 668,118,551,642 | 17% |
| Procurement NOT Planned | 647 | 2,564 | 296% | 153,146,829,824 | 603,058,410,687 | 294% |

The need to ensure procurement activities are not only planned but executed in line with the approved plans cannot be overemphasized as procurement planning helps expedite the procurement process in an economic and efficient manner. Economy refers to controlling and managing public resources in a way to save and achieve value for money while efficiency ensures achieving the desired outputs using the available and least cost or resources in accordance with principles and procedures established in the public procurement rules. Lack of proper planning leads to delays in project implementation, use of inappropriate procurement methods and procedures, poor specifications, etc.

Below are the entities that executed procurement activities Not as stated in their approved procurement plans:

| Procurement NOT Executed as Planned | | |
|--|--|--|
| Names of Procuring Entities | Number of Procurement NOT Executed as Planned | Value of Procurement NOT Executed as Planned (Le) |
| Ministry Of Agriculture and Forestry (MAF) | 50 | 193,371,022,650 |
| Ministry of Transport and Aviation | 13 | 170,385,498,152 |
| Ministry of Energy | 7 | 71,466,863,500 |
| Ministry of Works and Public Assets | 59 | 29,514,290,130 |
| Electricity Distribution and Supply Authority (EDSA) | 45 | 20,726,653,212 |
| RokeI Commercial Bank | 246 | 17,354,280,200 |
| Accountant General'S Department (AGD) | 30 | 15,927,653,283 |
| Ministry of Defence | 41 | 13,680,308,411 |
| Project Fudiciary Management Unit (PFMU) | 12 | 13,603,092,388 |
| Integrated Health Projects Administration Unit (IHPAU) | 20 | 10,434,553,200 |
| Ministry of Fisheries and Marine Resources | 59 | 9,455,766,735 |
| Ministry of Youth Affairs | 29 | 9,101,394,100 |
| National Telecommunications Commission (Natcom) | 38 | 8,741,506,462 |
| National Revenue Authority | 120 | 8,122,296,106 |
| Ministry of Finance | 64 | 5,770,027,185 |
| Kailahun District Council | 100 | 5,754,597,529 |
| Sierra Leone Cable Limited | 35 | 5,627,932,236 |
| Ministry of Information and Communication | 35 | 5,532,179,331 |
| National Electoral Commission (NEC) | 231 | 4,897,527,707 |
| Kenema District Council | 82 | 4,352,162,598 |
| Sierra Leone Road Safety Authority | 49 | 4,220,298,790 |
| Ministry of Sports | 22 | 4,194,511,823 |
| Sierra Leone Ports Authority | 339 | 4,075,295,030 |
| National Insurance Company Limited | 208 | 3,828,102,610 |
| Ministry of Health and Sanitation | 55 | 3,502,947,077 |
| Tonkolili District Council | 39 | 3,257,479,812 |
| Statistics Sierra Leone | 216 | 3,215,199,925 |
| Bo City Council | 83 | 2,959,761,825 |
| Koinadugu District Council | 26 | 2,866,229,588 |
| Sierra Leone Correctional Service | 43 | 2,821,401,240 |
| Guma Valley Water Company | 58 | 2,659,586,105 |
| Moyamba District Council | 142 | 2,647,237,524 |
| Sierra Leone Road Transport Corporation | 291 | 2,640,569,569 |
| Koidu New Sengbehun City Council (KNSCC) | 105 | 2,541,648,590 |
| Bo District Council | 23 | 2,540,411,840 |
| Ministry of Planning and Economic Development (MOPED) | 27 | 2,525,962,255 |
| Bombali District Council | 24 | 2,336,607,430 |
| Western Area District Council (Ward C) | 106 | 2,318,218,655 |
| Office of the Chief Minister | 74 | 2,182,078,242 |
| National Mineral Agency | 19 | 2,066,168,050 |
| West Africa Examination Council (WAEC) | 18 | 2,007,425,746 |

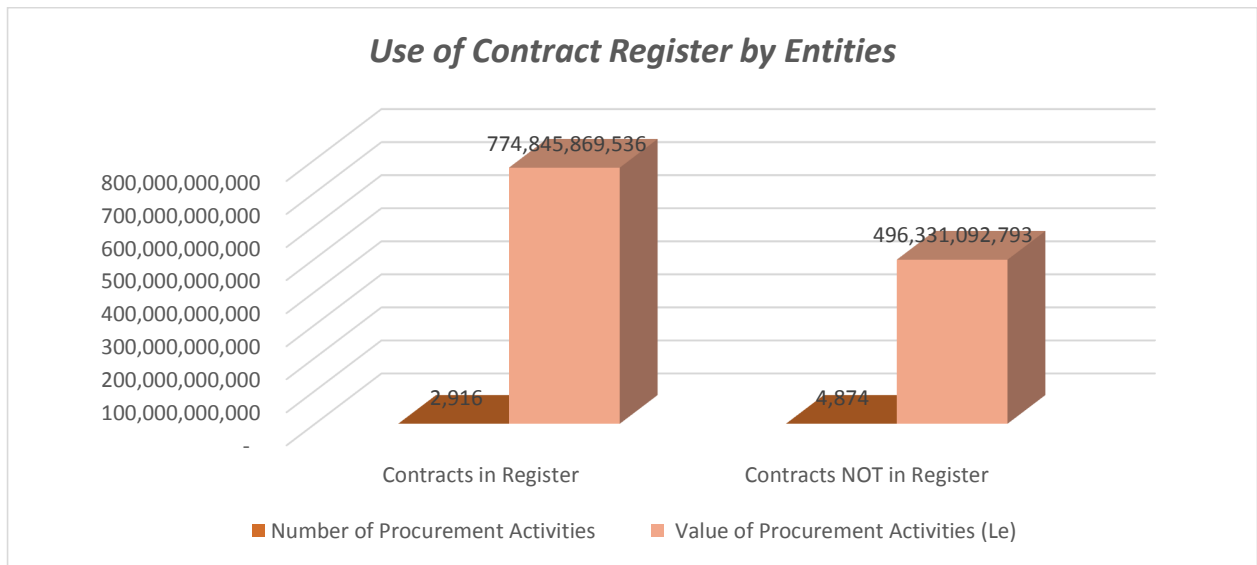
The table below provides details of the top 25 procuring entities in 2019 whose procurement accounted for 83% (Le1,058,070,915,334) of the value of total procurement activities executed

| Top 25 Procuring Entities in 2019 | | | |
|--|--|---|---|
| Sn | Names of Procuring Entities | Total Number of Procurement Activities | Total Value of Procurement Activities (Le) |
| 1 | Ministry of Agriculture and Forestry (MAF) | 63 | 277,953,305,586 |
| 2 | Ministry of Transport and Aviation | 13 | 170,385,498,152 |
| 3 | Ministry of Energy | 8 | 99,466,863,500 |
| 4 | Sierra Leone Correctional Service | 97 | 76,279,855,919 |
| 5 | Smallholders Commercialization and Agricbusiness Development Project | 26 | 52,627,219,661 |
| 6 | Sierra Leone Police (SLP) | 43 | 50,155,414,132 |
| 7 | Audit Service Sierra Leone (ASSL) | 9 | 31,447,925,978 |
| 8 | Sierra Leone Roads Authority (SLRA) | 91 | 31,165,569,122 |
| 9 | Ministry of Works and Public Assets | 59 | 29,514,290,130 |
| 10 | Sierra Leone Water Company (SALWACO) | 94 | 27,045,602,920 |
| 11 | Ministry of Defence | 45 | 22,700,283,411 |
| 12 | Ministry of Basic and Senior Secondary Education (MBSSE) | 9 | 22,140,025,237 |
| 13 | Electricity Distribution and Supply Authority (EDSA) | 45 | 20,726,653,212 |
| 14 | Rokel Commercial Bank | 251 | 17,700,533,200 |
| 15 | Accountant General'S Department (AGD) | 31 | 16,909,959,582 |
| 16 | National Commission for Social Action | 50 | 15,569,957,450 |
| 17 | Ministry of Health and Sanitation | 80 | 13,729,882,039 |
| 18 | Project Fudiciary Management Unit (PFMU) | 12 | 13,603,092,388 |
| 19 | National Revenue Authority | 128 | 11,493,818,606 |
| 20 | Guma Valley Water Company | 89 | 10,671,652,402 |
| 21 | Integrated Health Projects Administration Unit (IHPAU) | 20 | 10,434,553,200 |
| 22 | Ministry of Fisheries and Marine Resources | 59 | 9,455,766,735 |
| 23 | Ministry of Youth Affairs | 29 | 9,101,394,100 |
| 24 | National Telecommunications Commission (Natcom) | 39 | 8,960,606,462 |
| 25 | National Electoral Commission (NEC) | 235 | 8,831,192,210 |

Use of Contract Register

The use and maintenance of contract registers by procuring entities is extremely poor. The practice of not using and maintaining contract registers by procuring entities seems deliberate as non-registration of details helps conceal some of the procurement activities implemented from being monitored. This is in contravention of the Public Procurement Act and Regulations. From the table below, 63% of the number of procurement activities were not recorded in the contract registers:

| Indicators | Number of Procurement Activities | Percentage (%) Number of Procurement Activities | Value of Procurement Activities (Le) | Percentage (%) Value of Procurement Activities |
|---------------------------|---|--|---|---|
| Contracts in Register | 2,916 | 37% | 774,845,869,536 | 61% |
| Contracts NOT in Register | 4,874 | 63% | 496,331,092,793 | 39% |

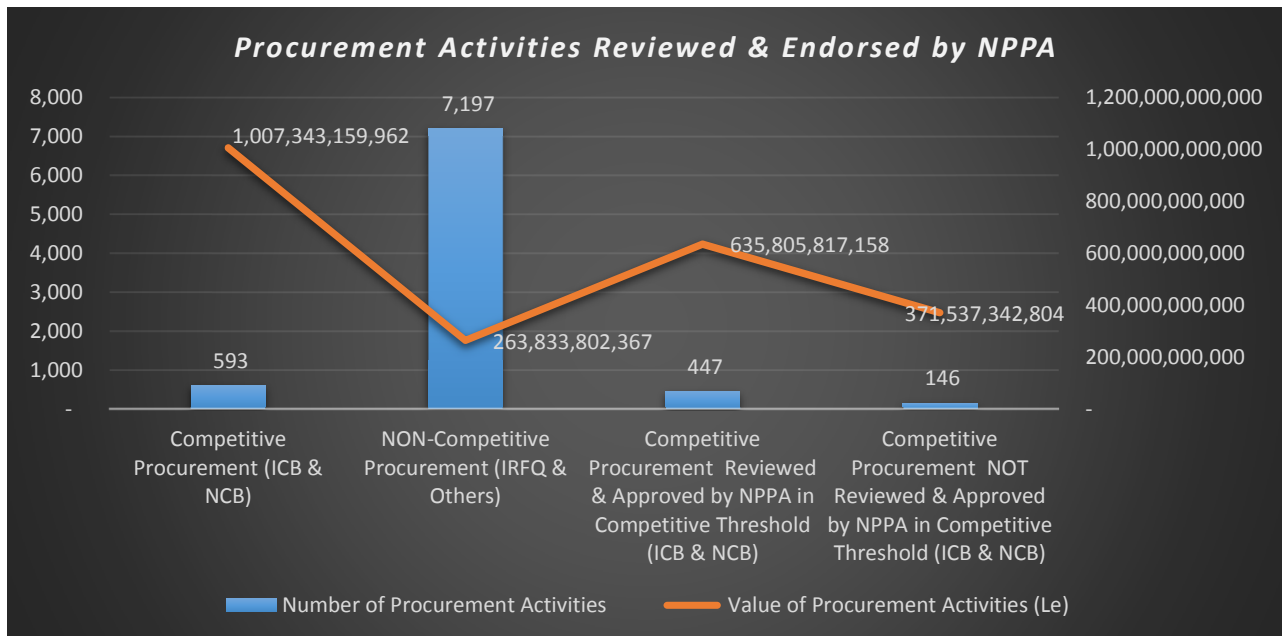


Procurement Activities Reviewed & Endorsed by NPPA

Section 14 (2)(p)(i) of the Public Procurement Act, 2016 requires the NPPA pursuant to its monitoring function to institute procurement reviews during the tender preparatory and unto the evaluation process. To ensure full implementation of the said section, the NPPA issued a policy circular in 2018 instructing all procuring entities to submit their bidding documents, evaluation reports, minutes of procurement committee decisions and other supporting documents relating to a procurement activity with value above the request for quotation threshold to the Authority for review to ensure technical correctness before the signing of contracts.

Despite this requirement, entities continued to undertake activities without recourse to the Authority for review and endorsement of the process. This action undermines fairness in the procurement landscape and reduces open business opportunities that would lead to savings. In 2019, 29% of the value of procurement activities implemented by entities fell within competitive threshold (ICB & NCB) that required the authorization of the Authority but were NOT submitted for review and endorsement as shown in the table below:

| Indicators | Number of Procurement Activities | Percentage (%) Number of Procurement Activities | Value of Procurement Activities (Le) | Percentage (%) Value of Procurement Activities |
|---|----------------------------------|---|--------------------------------------|--|
| Competitive Procurement (ICB & NCB) | 593 | 8% | 1,007,343,159,962 | 79% |
| NON-Competitive Procurement (RFQ & Others) | 7,197 | 92% | 263,833,802,367 | 21% |
| Procurement Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 447 | 6% | 635,805,817,158 | 50% |
| Procurement NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 146 | 2% | 371,537,342,804 | 29% |



Entities that implemented procurement activities within the competitive threshold that were not reviewed and endorsed by NPPA:

| Procurement Activities above Request for Quotation (RFQ) Threshold NOT Reviewed and Endorsed by NPPA | | | |
|---|--|---|--|
| Sn | Names of Procuring Entities | Number of Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB) | Value of Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB) |
| 1 | Smallholders Commercialization and Agricbusiness Development Project | 7 | 32,619,024,607 |
| 2 | Ministry of Works and Public Assets | 7 | 22,547,670,950 |
| 3 | Sierra Leone Water Company (SALWACO) | 2 | 21,745,593,820 |
| 4 | National Telecommunications Commission (Natcom) | 4 | 5,782,033,000 |
| 5 | Project Fiduciary Management Unit (PFMU) | 4 | 5,771,954,500 |
| 6 | Sierra Leone Roads Authority (SLRA) | 8 | 3,895,168,310 |
| 7 | Ministry of Finance | 3 | 2,747,010,285 |
| 8 | Moyamba District Council | 11 | 2,378,783,538 |
| 9 | Ministry of Health and Sanitation | 4 | 1,613,033,821 |
| 10 | Ministry of Information and Communication | 2 | 1,588,464,331 |
| 11 | Bo City Council | 3 | 1,202,920,000 |
| 12 | Eastern Polytechnic | 4 | 1,079,594,000 |
| 13 | Milton Margai College of Education and Technology (MMCET) | 1 | 804,560,000 |
| 14 | Kenema District Council | 2 | 779,116,000 |
| 15 | Sierra Leone Road Safety Authority | 1 | 577,000,000 |
| 16 | Kenema City Council | 3 | 538,728,500 |
| 17 | Guma Valley Water Company | 2 | 513,829,035 |
| 18 | Portloko City Council | 5 | 498,434,235 |
| 19 | Bonthe Municipal Council | 3 | 486,951,100 |
| 20 | National Insurance Company Limited | 2 | 385,000,000 |
| 21 | National Hiv/Aids Secretariate | 1 | 327,468,250 |
| 22 | Electricity Generating and Transmission Company (EGTC) | 1 | 255,708,250 |
| 23 | Petroleum Regulatory Agency | 2 | 246,211,000 |
| 24 | Government Printing Department | 1 | 195,840,000 |
| 25 | Koinadugu District Council | 1 | 160,291,274 |
| 26 | Anti-Corruption Commission (ACC) | 1 | 86,155,500 |
| 27 | Ministry of Planning and Economic Development (MOPED) | 1 | 74,705,000 |

The table below provides summary analysis of the 2019 procurement activities for each major indicator:

| 2019 ANNUAL PROCUREMENT DASH BOARD | | | |
|---|---|---|---|
| Sn | PROCURING ENTITIES | NUMBER OF PROCUREMENT ACTIVITIES | VALUE OF PROCUREMENT ACTIVITIES (Le) |
| 1 | Total Procuring Entities Reviewed | 144 | 1,271,176,962,329 |
| 2 | Total Procurement Activities Reviewed | 7,790 | 1,271,176,962,329 |
| 3 | Value of Contracts at Award Stage (Le) | | 1,292,371,750,604 |
| 4 | Value of Contracts at Completion Stage (Le) | | 1,271,176,962,329 |
| 5 | Planned Procurement | 5,226 | 668,118,551,642 |
| 6 | Procurement NOT Planned | 2,564 | 603,058,410,687 |
| 7 | Procurement Executed as Planned | 1,584 | 525,019,982,938 |
| 8 | Procurement NOT Executed as Planned | 6,206 | 746,156,979,391 |
| 9 | Contracts in Register | 2,916 | 774,845,869,536 |
| 10 | Contracts NOT in Register | 4,874 | 496,331,092,793 |

| Sn | PROCURING ENTITIES | NUMBER OF PROCUREMENT ACTIVITIES | VALUE OF PROCUREMENT ACTIVITIES (Le) |
|----|---|----------------------------------|--------------------------------------|
| | Procurement Activities per Region: | | |
| 11 | East | 596 | 21,137,203,997 |
| 12 | West | 6,113 | 1,204,576,494,364 |
| 13 | South | 680 | 19,075,507,754 |
| 14 | North | 252 | 17,271,307,587 |
| 15 | Nort-West | 149 | 9,116,448,627 |
| | | | |
| | Procurement Activities per Sector: | | |
| 16 | General | 1,484 | 437,631,683,611 |
| 17 | Economic | 3,169 | 436,421,675,087 |
| 18 | Social | 1,024 | 93,438,323,611 |
| 19 | Security | 363 | 163,764,519,499 |
| 20 | Local Council | 1,692 | 63,255,895,273 |
| 21 | Projects | 58 | 76,664,865,249 |
| | | | |
| 22 | Procurement Reviewed & Endorsed by NPPA | 573 | 685,230,708,744 |
| 23 | Competitive Procurement (ICB & NCB) | 593 | 1,007,343,159,962 |
| 24 | NON-Competitive Procurement (RFQ & Others) | 7,197 | 263,833,802,367 |
| 25 | Competitive Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB) | 447 | 635,805,817,158 |
| 26 | Competitive Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB) | 146 | 371,537,342,804 |
| | | | |
| | Funding | | |
| 27 | GoSL | 5,208 | 1,045,734,330,933 |
| 28 | Own Revenue | 2,378 | 100,153,480,027 |
| 29 | Donor | 204 | 125,289,151,369 |
| | | | |
| | Categories of Procurements | | |
| 30 | Goods | 5,472 | 878,006,325,322 |
| 31 | Works | 566 | 224,773,220,636 |
| 32 | Services | 1,752 | 168,397,416,371 |
| | | | |
| | GoSL Funding by Category | | |
| 33 | Goods | 3,493 | 757,707,166,988 |
| 34 | Works | 449 | 159,293,883,823 |
| 35 | Services | 1,266 | 128,733,280,122 |
| | | | |
| | Methods of Procurement Used | | |
| 36 | International Competitive Bidding (ICB) | 111 | 651,067,653,448 |
| 37 | National Competitive Bidding (NCB) | 482 | 356,275,506,515 |
| 38 | Request for Quotation (RFQ) | 5,741 | 170,154,403,770 |
| 39 | Sole Source | 30 | 64,151,443,985 |
| 40 | Restricted Bidding | 44 | 5,965,157,927 |
| 41 | OTHERS (Proforma Invoice, LPO, Direct Purchase etc) | 1,382 | 23,562,796,685 |

| Sn | PROCURING ENTITIES | NUMBER OF PROCUREMENT ACTIVITIES | VALUE OF PROCUREMENT ACTIVITIES (Le) |
|----|--|----------------------------------|--------------------------------------|
| | Categories of Procurement by Method | | |
| 42 | ICB Goods | 71 | 468,689,186,196 |
| 43 | ICB Works | 30 | 97,537,421,442 |
| 44 | ICB Services | 10 | 84,841,045,810 |
| 45 | NCB Goods | 296 | 236,776,648,469 |
| 46 | NCB Works | 141 | 89,473,678,075 |
| 47 | NCB Services | 45 | 30,025,179,971 |
| 48 | RFQ Goods | 4,405 | 106,282,589,494 |
| 49 | RFQ Works | 356 | 34,336,481,730 |
| 50 | RFQ Services | 980 | 29,535,332,546 |
| 51 | Sole Source Goods | 12 | 55,460,619,186 |
| 52 | Sole Source Works | 1 | 600,000,000 |
| 53 | Sole Source Services | 17 | 8,090,824,799 |
| 54 | Restricted Bidding Goods | 13 | 3,232,719,000 |
| 55 | Restricted Bidding Works | 7 | 1,927,864,130 |
| 56 | Restricted Bidding Services | 24 | 804,574,797 |
| 57 | OTHERS - Goods | 675 | 7,564,562,977 |
| 58 | OTHERS - Works | 31 | 897,775,259 |
| 59 | OTHERS - Services | 676 | 15,100,458,449 |
| | | | |
| | Procurement Activities above RFQ Threshold by Category FUNDED by GoSL | | |
| 60 | Procurement of Goods above RFQ Threshold funded by GoSL | 270 | 691,032,042,859 |
| 61 | Procurement of Works above RFQ threshold funded by GoSL | 218 | 150,422,738,411 |
| 62 | Procurement of Services above RFQ threshold funded by GoSL | 63 | 108,323,211,127 |
| | | | |
| | Procurement Activities above RFQ Threshold by Category | | |
| 63 | Procurement of Goods above RFQ Threshold | 83 | 17,457,885,873 |
| 64 | Procurement of Works above RFQ threshold | 118 | 24,643,890,630 |
| 65 | Procurement of Services above RFQ threshold | 33 | 9,281,585,000 |
| | | | |
| | Use of Standardised Bidding Documents | | |
| 66 | Procurement Activities using NPPA Bidding Documents | 5,679 | 1,179,662,596,158 |
| 67 | Procurement Activities using Donor Bidding Documents | 103 | 62,351,048,448 |
| 68 | Procurement Activities using OTHER Bidding Documents | 2,008 | 29,163,317,724 |

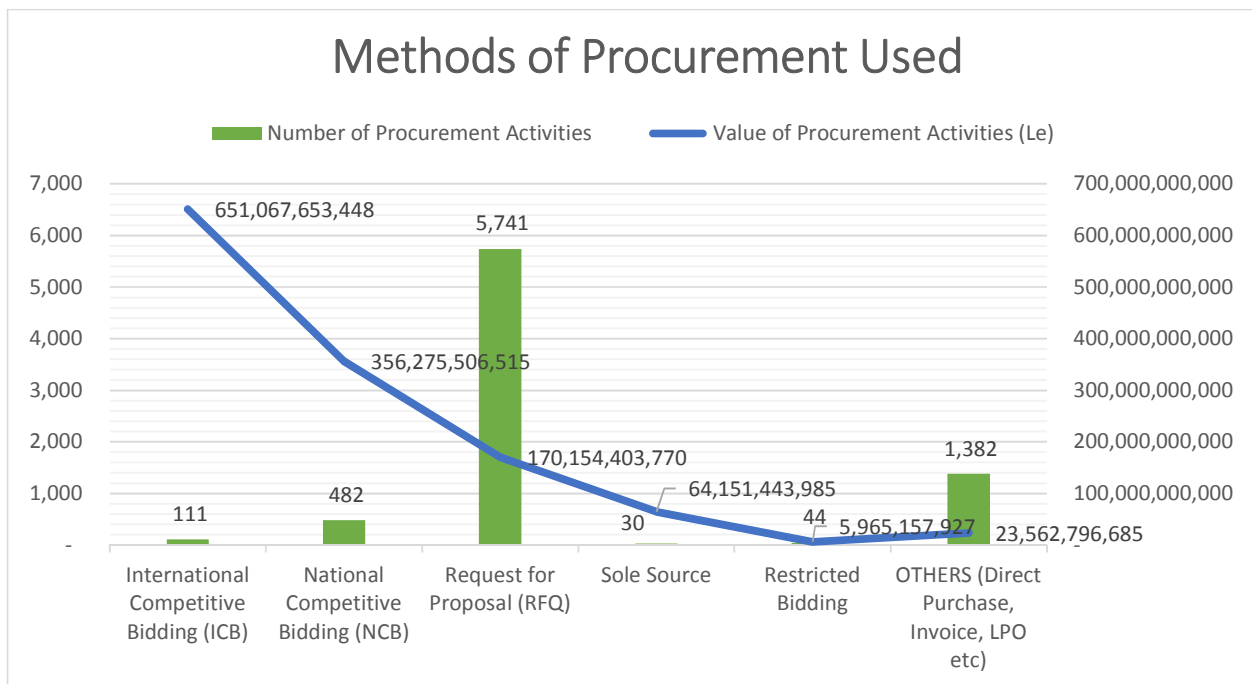
| Sn | PROCURING ENTITIES | NUMBER OF PROCUREMENT ACTIVITIES | VALUE OF PROCUREMENT ACTIVITIES (Le) |
|----|---------------------------------|----------------------------------|--------------------------------------|
| | Types of Contracts | | |
| 69 | Lump Sum Contract | 6,405 | 497,887,216,986 |
| 70 | Framework Contract | 360 | 200,399,125,994 |
| 71 | Unit Price Contract | 774 | 123,716,551,655 |
| 72 | Percentage (%) Based Contract | 250 | 449,167,110,194 |
| 73 | Cost-Reimbursable Contract | 1 | 6,957,500 |
| | | | |
| | Contract Status | | |
| 74 | Completed Contracts | 7,549 | 606,131,312,138 |
| 75 | On-going Contracts | 208 | 574,392,208,670 |
| 76 | Cancelled Contracts | 8 | 921,100,000 |
| 77 | Delayed Contracts | 20 | 49,432,310,350 |
| 78 | Amended Contracts | 5 | 40,300,031,171 |
| 79 | Contracts at Mobilization Stage | - | - |

Use of Various Procurement Methods in 2019

The table and graph below point to an improvement in the use of open competition method by procuring entities. However, the overuse of the request for quotation and other non-competitive methods continue to pose a serious challenge to the procurement landscape. Open competitive bidding accounted for 79% (Le1,007,343,159,962) of the value of all procurement activities executed.

Despite the improvement in terms of value of procurement executed using open competitive methods, the deliberate act of splitting procurement activities with the intention to use the Request for Quotation method and avoid open competitive methods continues. This accounts for the high number of activities using RFQ. Entities have been encouraged to make use of framework contracts which enables them to aggregate requirements thereby enhancing procurement efficiency and allows for flexibility and adaptability in terms of the quantity of requirements to be purchased over a period. The below table and graph provide details of each method used in 2019 and their corresponding values:

| Methods of Procurement Used | Number of Procurement Activities | Percentage (%) Number of Procurement Activities | Value of Procurement Activities (Le) | Percentage (%) Value of Procurement Activities |
|---|----------------------------------|---|--------------------------------------|--|
| International Competitive Bidding (ICB) | 111 | 1.4% | 651,067,653,448 | 51.2% |
| National Competitive Bidding (NCB) | 482 | 6.2% | 356,275,506,515 | 28.0% |
| Request for Proposal (RFQ) | 5,741 | 73.7% | 170,154,403,770 | 13.4% |
| Sole Source | 30 | 0.4% | 64,151,443,985 | 5.0% |
| Restricted Bidding | 44 | 0.6% | 5,965,157,927 | 0.5% |
| OTHERS (Direct Purchase, Proforma Invoice, etc) | 1,382 | 17.7% | 23,562,796,685 | 1.9% |



Below is a tabular comparison of categories of procurements implemented by method in 2018 and 2019 with their corresponding values:

| Categories of Procurements by Method | 2018 Number of Procurement Activities | 2019 Number of Procurement Activities | 2018 vs 2019 Percentage (%) Number of Procurement Activities | 2018 Value of Procurement Activities (Le) | 2019 Value of Procurement Activities (Le) | 2018 vs 2019 Percentage (%) Value of Procurement Activities |
|---|---------------------------------------|---------------------------------------|--|---|---|---|
| ICB Goods | 50 | 71 | 70% | 349,954,993,859 | 468,689,186,196 | 75% |
| ICB Works | 5 | 30 | 17% | 7,952,985,000 | 97,537,421,442 | 8% |
| ICB Services | 9 | 10 | 90% | 78,135,362,802 | 84,841,045,810 | 92% |
| NCB Goods | 123 | 296 | 42% | 86,627,696,922 | 236,776,648,469 | 37% |
| NCB Works | 35 | 141 | 25% | 4,640,545,050 | 89,473,678,075 | 5% |
| NCB Services | 31 | 45 | 69% | 60,626,808,172 | 30,025,179,971 | 202% |
| RFQ Goods | 3923 | 4,405 | 89% | 76,248,599,802 | 106,282,589,494 | 72% |
| RFQ Works | 164 | 356 | 46% | 8,943,198,050 | 34,336,481,730 | 26% |
| RFQ Services | 852 | 980 | 87% | 14,747,326,508 | 29,535,332,546 | 50% |
| Sole Source Goods | 6 | 12 | 50% | 309,170,150 | 55,460,619,186 | 1% |
| Sole Source Works | 2 | 1 | 200% | 345,892,800 | 600,000,000 | 58% |
| Sole Source Services | 7 | 17 | 41% | 1,121,554,610 | 8,090,824,799 | 14% |
| Restricted Bidding Goods | 7 | 13 | 54% | 558,000,000 | 3,232,719,000 | 17% |
| Restricted Bidding Works | 10 | 7 | 143% | 15,952,064,000 | 1,927,864,130 | 827% |
| Restricted Bidding Services | 19 | 24 | 79% | 79,105,000 | 804,574,797 | 10% |
| OTHERS (Direct Purchase, Proforma Invoice, etc) | 446 | 1,382 | 32% | 19,178,555,037 | 23,562,796,685 | 81% |
| Total | 5,689 | 7,790 | 73% | 725,421,857,762 | 1,271,176,962,329 | 57% |

Use of Open Competitive Method

Best practice dictates that open competitive bidding is the most advantageous method of procurement as it encourages unrestricted competition thereby greatly enhancing transparency and accountability in the use of public resources. The 2019 Assessment Report indicates that globally, 79% (Le1,007,343,159,962) of the value of all procurement activities were executed using open competitive methods of ICB and NCB as shown below:

| Methods of Procurement Used | Number of Procurement Activities | Percentage (%) Number of Procurement Activities | Value of Procurement Activities (Le) | Percentage (%) Value of Procurement Activities |
|---|----------------------------------|---|--------------------------------------|--|
| International Competitive Bidding (ICB) | 111 | 1% | 651,067,653,448 | 51% |
| National Competitive Bidding (NCB) | 482 | 6% | 356,275,506,515 | 28% |

Strictly, in relation to procurement activities funded solely using GoSL funds, this figure improves further to 91% as shown below:

| Procurement Activities above RFQ Threshold by Category FUNDED by GoSL | Number of Procurement Activities | Percentage (%) Number of Procurement Activities | Value of Procurement Activities (Le) | Percentage (%) Value of Procurement Activities |
|---|----------------------------------|---|--------------------------------------|--|
| Procurement of Goods above RFQ Threshold funded by GoSL | 270 | 5% | 691,032,042,859 | 66% |
| Procurement of Works above RFQ threshold funded by GoSL | 218 | 4% | 150,422,738,411 | 14% |
| Procurement of Services above RFQ threshold funded by GoSL | 63 | 1% | 108,323,211,127 | 10% |
| Total | 551 | | 949,777,992,396 | |
| Total Government Funded Activities | 5,208 | | 1,045,734,330,933 | 91% |

From the above table, ICB and NCB procurement of goods continue to account for the highest values of activities executed by entities followed by works procurement.

Ensuring value for money is one of the ultimate objectives of public procurement as it will definitely enhance accountability which can be achieved through efficient procurement practices, effective coordination with both the public and the private sectors to ensure reduction of wasteful activities.

The table below provides details of the top of users of International Competitive Bidding (ICB) and National Competitive Bidding (NCB) methods respectively:

| Top Users of International Competitive Bidding Methods (ICB) in 2019 | | | |
|---|--|----------------------------------|--------------------------------------|
| Sn | Names of Procuring Entities | Number of ICB Procurement | Value of ICB Procurement (Le) |
| 1 | Ministry of Agriculture and Forestry (MAF) | 20 | 275,754,256,336 |
| 2 | Ministry of Energy | 2 | 99,133,972,000 |
| 3 | Ministry of Transport and Aviation | 3 | 84,630,017,500 |
| 4 | Audit Service Sierra Leone (ASSL) | 2 | 27,219,605,891 |
| 5 | Sierra Leone Roads Authority (SLRA) | 18 | 22,572,516,507 |
| 6 | Ministry of Basic and Senior Secondary Education (MBSSE) | 9 | 22,140,025,237 |
| 7 | Ministry of Works and Public Assets | 4 | 21,859,752,403 |
| 8 | Ministry of Defence | 4 | 19,188,195,000 |
| 9 | Electricity Distribution and Supply Authority (EDSA) | 3 | 18,705,829,927 |
| 10 | Accountant General'S Department (AGD) | 4 | 11,573,843,299 |
| 11 | Sierra Leone Police (SLP) | 4 | 7,042,026,032 |
| 12 | National Civil Registration Authority | 3 | 6,518,055,000 |
| 13 | National Telecommunications Commission (Natcom) | 1 | 5,290,130,000 |
| 14 | Sierra Leone Cable Limited | 3 | 4,643,397,046 |
| 15 | Teaching Service Commission | 1 | 4,148,550,432 |
| 16 | Fourah Bay College (FBC) | 1 | 3,803,337,034 |
| 17 | Guma Valley Water Company | 2 | 3,309,495,277 |
| 18 | Rokel Commercial Bank | 3 | 2,437,810,000 |
| 19 | National Revenue Authority | 3 | 2,423,061,000 |
| 20 | Sierra Leone Standards Bureau | 2 | 2,236,165,076 |
| 21 | National Fire Force | 2 | 1,827,950,000 |
| 22 | Ministry of Foreign Affairs and International Coporation (MFAIC) | 1 | 1,117,621,800 |
| 23 | Milton Margai College of Education and Technology (MMCET) | 1 | 804,560,000 |
| 24 | Tonkolili District Council | 5 | 709,660,450 |
| 25 | University of Sierra Leone | 1 | 670,675,000 |

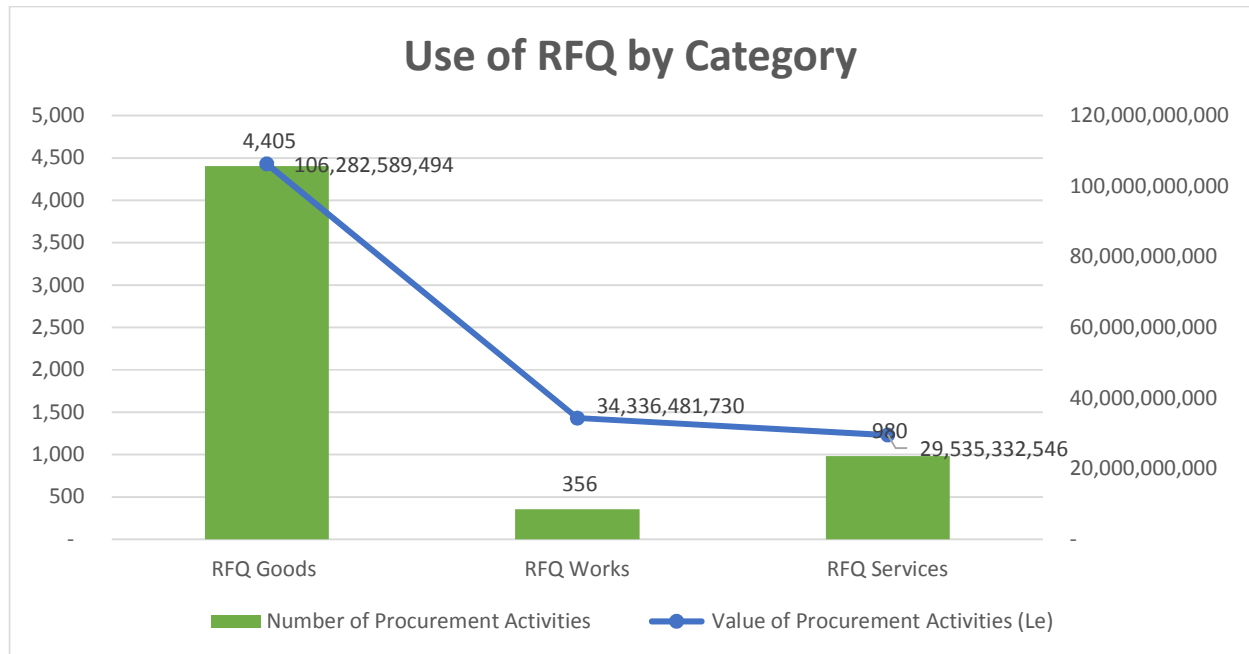
| Top Users of National Competitive Bidding Methods (NCB) in 2019 | | | |
|--|--|----------------------------------|--------------------------------------|
| Sn | Names of Procuring Entities | Number of NCB Procurement | Value of NCB Procurement (Le) |
| 1 | Ministry of Transport and Aviation | 6 | 85,710,580,652 |
| 2 | Sierra Leone Correctional Service | 55 | 73,745,409,679 |
| 3 | Smallholders Commercialization and Agricbusiness Development Project | 7 | 32,619,024,607 |
| 4 | Sierra Leone Water Company (SALWACO) | 2 | 21,745,593,820 |
| 5 | Ministry of Health and Sanitation | 31 | 12,194,757,633 |
| 6 | Integrated Health Projects Administration Unit (IHPAU) | 20 | 10,434,553,200 |
| 7 | Rokel Commercial Bank | 7 | 9,273,936,264 |
| 8 | Ministry of Youth Affairs | 14 | 8,562,044,100 |
| 9 | Project Fudiciary Management Unit (PFMU) | 4 | 7,209,794,800 |
| 10 | Guma Valley Water Company | 18 | 6,689,513,875 |
| 11 | Ministry of Fisheries and Marine Resources | 4 | 6,183,824,092 |
| 12 | Kenema District Council | 14 | 4,583,405,598 |
| 13 | Audit Service Sierra Leone (ASSL) | 7 | 4,228,320,087 |
| 14 | National Electoral Commission (NEC) | 3 | 3,918,724,503 |
| 15 | Ministry of Information and Communication | 3 | 3,837,014,331 |
| 16 | Bo District Council | 14 | 3,028,596,340 |
| 17 | Koidu New Sengbehun City Council (KNSCC) | 16 | 2,948,931,360 |
| 18 | Kailahun District Council | 7 | 2,868,929,639 |
| 19 | Ministry of Finance | 3 | 2,747,010,285 |
| 20 | Ministry of Works and Public Assets | 8 | 2,603,112,307 |
| 21 | Moyamba District Council | 11 | 2,378,783,538 |
| 22 | Sierra Leone Road Safety Authority | 3 | 2,245,000,000 |
| 23 | Portloko District Council | 8 | 2,202,270,320 |
| 24 | Bo City Council | 7 | 1,996,724,000 |
| 25 | Bombali District Council | 11 | 1,837,304,430 |

Excessive Use of Request for Quotation Methods

The request for quotation method is an approved simplified procurement method designed to carry out low-value procurement of standard goods or routine works or services, in accordance with section 44 of the Act. It is expected that entities will use the RFQ method to procure readily available commercially standard goods, which are not specially manufactured to the particular specification of the procuring entity and the estimated value of the procurement does not exceed the threshold and is based on comparing price quotations obtained from several suppliers, usually at least three, to ensure competitive prices.

Unfortunately, entities deliberately split their procurement requirements into smaller values to avoid the use of open competitive methods and resort to the use of RFQ method that continues to adversely affect the principles of value for money as its limit competition, transparency, quality of product supplied and deprived the entity of the needed savings that

could have been derived from an open transparent process. In 2019, RFQ accounts for 74% (5,741) of the number of procurement activities executed whereas, the value of procurement accounts for 13% (Le 170,154,403,770). The procurement of goods using RFQ accounts for 57% (4,388) with a cumulative value of Le 106,282,589,494 as shown below:



When compared to 2018, the number of RFQ method used in 2019 increased by 116% and the value increased by 170% as shown in the below table. This trend supports the above assertion that entities deliberately split their procurement activities into smaller values to use RFQ and this is reflective in the figures for procurement activities not executed as planned in the approved procurement plans prepared by entities.

| Use of RFQ | 2018 Number of Procurement Activities | 2019 Number of Procurement Activities | 2018 vs 2019 Percentage (%) Number of Procurement Activities | 2018 Value of Procurement Activities (Le) | 2019 Value of Procurement Activities (Le) | 2018 vs 2019 Percentage (%) Value of Procurement Activities |
|--------------|---------------------------------------|---------------------------------------|--|---|---|---|
| RFQ Goods | 3923 | 4,405 | 12% | 76,248,599,802 | 106,282,589,494 | 139% |
| RFQ Works | 164 | 356 | 17% | 8,943,198,050 | 34,336,481,730 | 384% |
| RFQ Services | 852 | 980 | 15% | 14,747,326,508 | 29,535,332,546 | 200% |
| Total | 4,939 | 5,741 | 116% | 99,939,124,360 | 170,154,403,770 | 170% |

The table below shows the top users of RFQ method of procurement in 2019 with their corresponding details. The top 30 users of RFQ by value accounts for 9% (Le **117,123,217,868**) of the cumulative value of RFQ procurement executed in 2019 and 69% of the value of procurement whereas the number of top users accounts for 42% of the number of RFQ used (**3,277**).

| Top Users of Request for Quotation Methods in 2019 | | | |
|---|--|----------------------------------|--------------------------------------|
| Sn | Names of Procuring Entities | Number of RFQ Procurement | Value of RFQ Procurement (Le) |
| 1 | National Commission for Social Action | 50 | 15,569,957,450 |
| 2 | National Revenue Authority | 122 | 7,610,163,106 |
| 3 | Sierra Leone Roads Authority (SLRA) | 68 | 6,835,818,455 |
| 4 | Rokel Commercial Bank | 241 | 5,988,786,935 |
| 5 | Smallholders Commercialization and Agricbusiness Development Project | 15 | 5,488,515,554 |
| 6 | Sierra Leone Water Company (SALWACO) | 92 | 5,300,009,100 |
| 7 | Freetown City Council (FCC) | 163 | 5,193,720,700 |
| 8 | Ministry of Sports | 22 | 4,194,511,823 |
| 9 | Sierra Leone Ports Authority | 339 | 4,075,295,030 |
| 10 | Kailahun District Council | 159 | 3,923,158,100 |
| 11 | Sierra Leone Airport Authority | 73 | 3,821,758,200 |
| 12 | National Mineral Agency | 99 | 3,450,244,200 |
| 13 | Ministry of Planning and Economic Development (MOPED) | 92 | 3,338,923,255 |
| 14 | Ministry of Fisheries and Marine Resources | 55 | 3,271,942,643 |
| 15 | National Telecommunications Commission (Natcom) | 35 | 3,178,573,462 |
| 16 | Ministry of Works and Public Assets | 45 | 3,164,621,120 |
| 17 | Ministry of Defence | 39 | 3,089,478,411 |
| 18 | Statistics Sierra Leone | 149 | 2,803,068,935 |
| 19 | Sierra Leone Road Safety Authority | 66 | 2,730,967,540 |
| 20 | Sierra Leone Road Transport Corporation | 292 | 2,644,169,569 |
| 21 | Sierra Leone Correctional Service | 42 | 2,534,446,240 |
| 22 | Moyamba District Council | 207 | 2,469,052,819 |
| 23 | Project Fudiciary Management Unit (PFMU) | 6 | 2,364,643,380 |
| 24 | Western Area District Council (Ward C) | 101 | 2,278,488,655 |
| 25 | Ministry Of Agriculture, Forestry And Food Security (MAFFS) | 43 | 2,199,049,250 |
| 26 | Ministry of Finance | 49 | 2,196,735,900 |
| 27 | Njala University (Bo Campus) | 76 | 1,919,975,000 |
| 28 | Enviromental Protection Agency (EPA) | 146 | 1,918,459,552 |
| 29 | National Electoral Commission (NEC) | 199 | 1,835,763,484 |
| 30 | Kenema District Council | 192 | 1,732,920,000 |

Below are the top users of other procurement methods in 2019

| Top Users of Sole Source Procurement Method in 2019 | | | |
|--|--|---|---|
| Sn | Names of Procuring Entities | Number of Sole Source Procurement Method | Value of Sole Source Procurement Method (Le) |
| 1 | Sierra Leone Police (SLP) | 1 | 40,307,075,350 |
| 2 | Smallholders Commercialization and Agricbusiness Development Project | 4 | 14,519,679,500 |
| 3 | Project Fudiciary Management Unit (PFMU) | 1 | 3,712,346,508 |
| 4 | Accountant General'S Department (AGD) | 2 | 3,662,009,783 |
| 5 | National Hiv/Aids Secretariate | 4 | 966,017,058 |
| 6 | Ministry of Works and Public Assets | 1 | 600,000,000 |
| 7 | Electricity Generating and Transmission Company (EGTC) | 3 | 336,949,336 |
| 8 | Independent Media Commission (IMC) | 2 | 22,499,050 |
| 9 | Statistics Sierra Leone | 9 | 15,401,000 |
| 10 | National Youth Commission | 2 | 9,151,400 |
| 11 | National Electoral Commission (NEC) | 1 | 315,000 |

| Top Users of Restricted Procurement Method in 2019 | | | |
|---|-------------------------------------|--|--|
| Sn | Names of Procuring Entities | Number of Restricted Procurement Method | Value of Restricted Procurement Method (Le) |
| 1 | National Electoral Commission (NEC) | 24 | 3,049,987,797 |
| 2 | Ministry of Works and Public Assets | 1 | 1,286,804,300 |
| 3 | Makeni City Council | 9 | 675,000,000 |
| 4 | Portoko District Council | 3 | 625,569,830 |
| 5 | Judicial and Legal Commission | 1 | 264,661,000 |
| 6 | National Youth Commission | 6 | 63,135,000 |

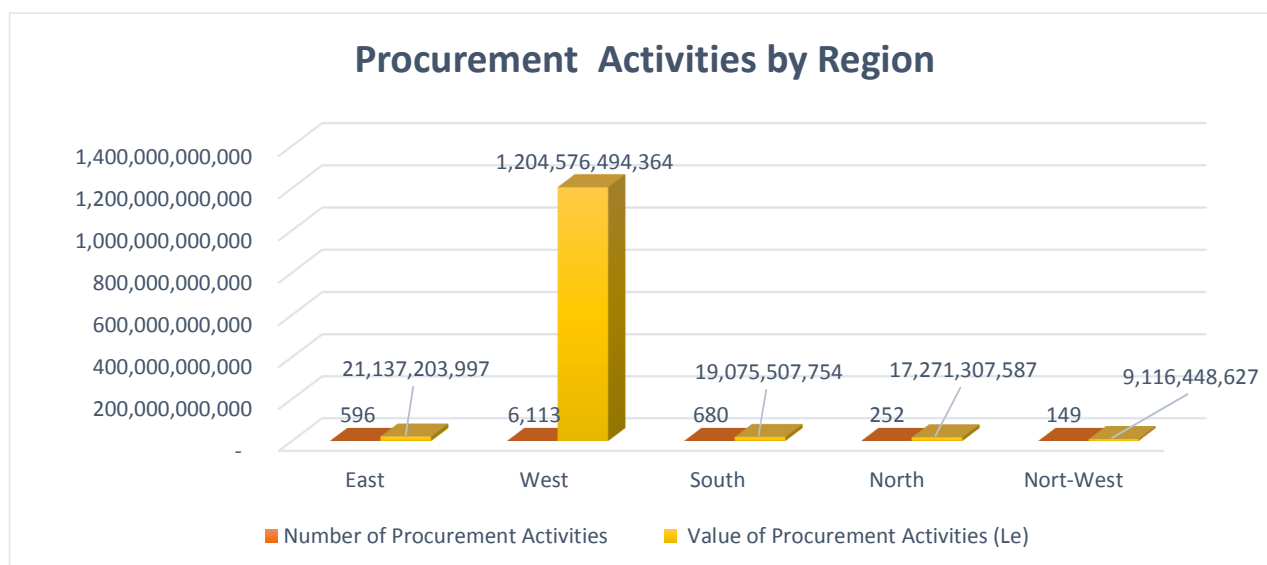
| Top Users of OTHER Procurement Methods (Direct Sourcing, Proforma Invoicing etc) in 2019 | | | |
|---|--|--|--|
| Sn | Names of Procuring Entities | Number of OTHER Procurement Methods | Value of OTHER Procurement Methods (Le) |
| 1 | National Hiv/Aids Secretariat | 1 | 4,801,164,500 |
| 2 | National Insurance Company Limited | 206 | 3,443,102,610 |
| 3 | West Africa Examination Council (WAEC) | 3 | 1,767,893,396 |
| 4 | Sierra Leone Commercial Bank | 4 | 1,583,270,543 |
| 5 | Sierra Leone Investment & Export Promotion Agency (SLIEPA) | 183 | 1,578,819,418 |
| 6 | Ministry of Information and Communication | 23 | 1,031,060,000 |
| 7 | Office of the Chief Minister | 40 | 889,542,742 |
| 8 | Ministry of Finance | 12 | 826,281,000 |
| 9 | Statistics Sierra Leone | 69 | 820,714,500 |
| 10 | Immigration Department | 32 | 812,315,846 |
| 11 | Tonkolili District Council | 1 | 618,019,000 |
| 12 | Sierra Leone State Lottery | 118 | 581,118,650 |
| 13 | Central Intelligence And Security Unit | 1 | 531,000,000 |
| 14 | National Commission for Privatisation | 47 | 505,788,615 |
| 15 | Kambia District Council | 27 | 390,153,335 |
| 16 | Law Reform | 75 | 349,290,763 |
| 17 | Accountant General'S Department (AGD) | 9 | 348,991,000 |
| 18 | National Commission for Persons with Disability | 37 | 332,620,154 |
| 19 | Guma Valley Water Company | 13 | 252,029,000 |
| 20 | Decentralization Secretariat | 2 | 211,180,000 |
| 21 | Sierra Leone National Shipping Company | 46 | 198,796,800 |
| 22 | Pharmacy Board Of Sierra Leone | 52 | 189,901,375 |
| 23 | Electricity Generating and Transmission Company (EGTC) | 10 | 171,886,341 |
| 24 | Medical and Dental Council of Sierra Leone (MDCSL) | 70 | 156,179,800 |
| 25 | National Assets and Government Property Commission (NAGPC) | 23 | 154,023,375 |
| 26 | National Authorising Office | 39 | 139,857,322 |
| 27 | Corporate Affairs Commission (CAC) | 3 | 129,512,000 |
| 28 | Tertiary Eduaction Commission | 65 | 123,321,213 |
| 29 | Sierra Leone National Commission on Small Arms | 24 | 105,474,710 |
| 30 | Independent Police Complaint Board | 21 | 88,639,960 |
| 31 | Local Government Service Commission (LGSC) | 6 | 76,732,500 |
| 32 | Office of the Ombudsman | 48 | 74,951,715 |
| 33 | Government Printing Department | 1 | 48,900,000 |
| 34 | Ministry of Defence | 1 | 47,250,000 |
| 35 | National Drug Enforcement Agency | 13 | 45,140,000 |
| 36 | Sierra Leone Agricultural Research Institute | 13 | 36,518,500 |
| 37 | Sierra Leone Postal Service (SALPOST) | 16 | 29,680,000 |
| 38 | National Electoral Commission (NEC) | 8 | 26,401,427 |
| 39 | Political Parties Registration Commission | 5 | 12,024,100 |
| 40 | Public Service Commission | 3 | 9,914,500 |
| 41 | Public Sector Reform | 1 | 7,510,000 |
| 42 | Civil Service Training College | 2 | 6,800,000 |
| 43 | Independent Media Commission (IMC) | 6 | 5,435,975 |
| 44 | Earnest Bai Koroma University of Science and Technology (EBKUST) | 1 | 2,440,000 |
| 45 | Sierra Leone Electricity and Water Regulatory Commission | 2 | 1,150,000 |

2019 Procurement Activities by Region

Implementation of procurement activities by region should clearly show the impact of our decentralization process in the procurement landscape. The 2019 procurement assessment review by region revealed that 95% (**Le1,204,576,494,364**) of the value of all procurement activities were executed in the Western Area as majority of procuring entities are found within this locality.

During our reviews, we noted that procurement activities for the various resident ministries are centralized within the Ministry of Local Government and Rural Development that procure and deliver on their behalf. It was also noted that procurement of vehicles is partially centralized at the Ministry of Transport and Aviation based on the transport policy. This policy is in conflict with the legal framework on public procurement that requires decentralization of the procurement function across the country. Below are the details of procurement activities by region:

| Procurement Activities by Region | Number of Procurement Activities | Percentage (%) Number of Procurement Activities | Value of Procurement Activities (Le) | Percentage (%) Value of Procurement Activities |
|---|---|--|---|---|
| East | 596 | 8% | 21,137,203,997 | 2% |
| West | 6,113 | 78% | 1,204,576,494,364 | 95% |
| South | 680 | 9% | 19,075,507,754 | 2% |
| North | 252 | 3% | 17,271,307,587 | 1% |
| Nort-West | 149 | 2% | 9,116,448,627 | 1% |



When compared with 2018 review, the 2019 details show that there is a huge shift in implementation of procurement activities at the regional level as shown below:

| Procurement Activities by Region | 2018 Number of Procurement Activities | 2019 Number of Procurement Activities | 2018 vs 2019 Percentage (%) Number of Procurement Activities | 2018 Value of Procurement Activities (Le) | 2019 Value of Procurement Activities (Le) | 2018 vs 2019 Percentage (%) Value of Procurement Activities |
|----------------------------------|---------------------------------------|---------------------------------------|--|---|---|---|
| East | 223 | 596 | 267% | 9,995,204,816 | 21,137,203,997 | 211% |
| West | 4,510 | 6,113 | 136% | 683,154,927,167 | 1,204,576,494,364 | 176% |
| South | 449 | 680 | 151% | 12,096,880,509 | 19,075,507,754 | 158% |
| North | 346 | 252 | 73% | 13,498,739,794 | 17,271,307,587 | 128% |
| North-West | 161 | 149 | 93% | 6,676,105,477 | 9,116,448,627 | 137% |

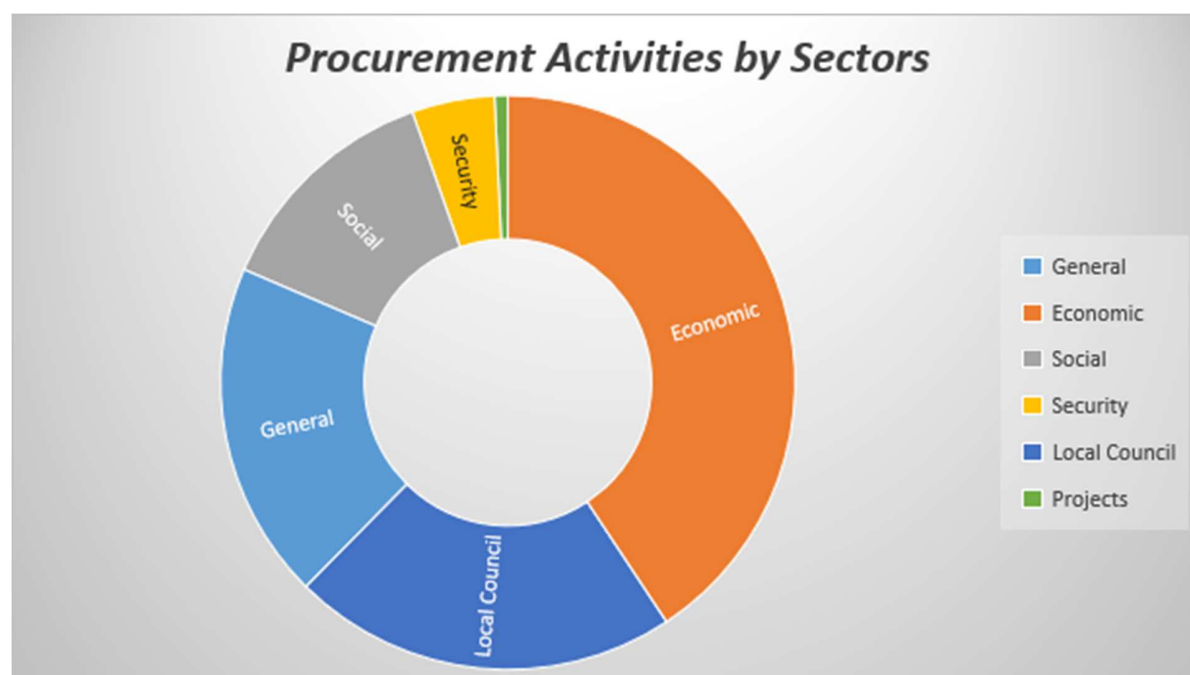
Procurement activities implemented at the regional level were largely executed by the local councils. However, funding for most of these activities was provided by the Ministry of Finance through the Consolidated Revenue Fund. Councils themselves generated minimal funds in support of their activities.

Procurement Activities by Sectors in 2019

There is a growing trend in the various sectors of procurement in the country except for a drop in the number of procurement activities executed in the general and social sectors respectively when compared to 2018 figures. The 2019 data shows that economic activities account for 41% of the value of procurement activities implemented and 34% of the number of activities

for both general and economic activities. Procurement activities executed at local council level accounts for only 5% of the total value of all activities executed in 2019 as shown in the table below which confirms the status of the decentralization process of the procurement system:

| Procurement Activities per Sector: | Number of Procurement Activities | Percentage (%) Number of Procurement Activities | Value of Procurement Activities (Le) | Percentage (%) Value of Procurement Activities |
|------------------------------------|----------------------------------|---|--------------------------------------|--|
| General | 1,484 | 19% | 437,631,683,611 | 34% |
| Economic | 3,169 | 41% | 436,421,675,087 | 34% |
| Social | 1,024 | 13% | 93,438,323,611 | 7% |
| Security | 363 | 5% | 163,764,519,499 | 13% |
| Local Council | 1,692 | 22% | 63,255,895,273 | 5% |
| Projects | 58 | 1% | 76,664,865,249 | 6% |



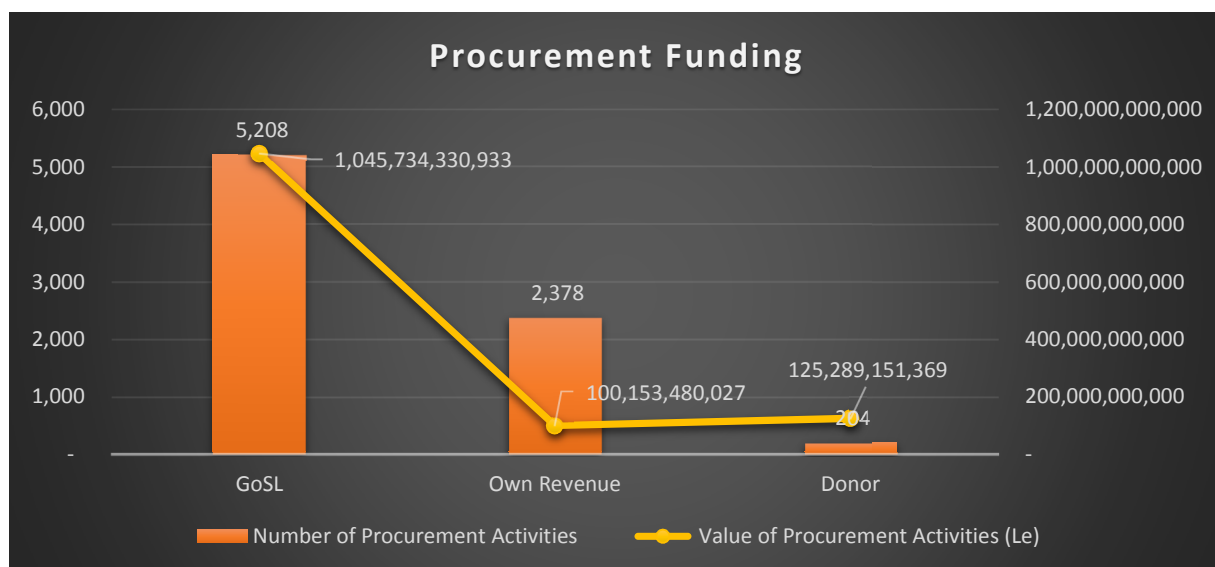
The table below shows a comparative analysis of 2018 versus 2019 sectorial activities with their corresponding values:

| Procurement Activities by Sector: | 2018 Number of Procurement Activities | 2019 Number of Procurement Activities | 2018 vs 2019 Percentage (%) Number of Procurement Activities | 2018 Value of Procurement Activities (Le) | 2019 Value of Procurement Activities (Le) | 2018 vs 2019 Percentage (%) Value of Procurement Activities |
|-----------------------------------|---------------------------------------|---------------------------------------|--|---|---|---|
| General | 1,563 | 1,484 | 95% | 267,590,722,509 | 437,631,683,611 | 164% |
| Economic | 1,498 | 3,169 | 212% | 75,301,293,462 | 436,421,675,087 | 580% |
| Social | 1,195 | 1,024 | 86% | 318,490,928,221 | 93,438,323,611 | 29% |
| Security | 278 | 363 | 131% | 27,266,245,309 | 163,764,519,499 | 601% |
| Local Council | 1,155 | 1,692 | 146% | 36,772,668,262 | 63,255,895,273 | 172% |
| Projects | | 58 | | | 76,664,865,249 | |

Source of Funding of Procurement Activities in 2019

The 2019 procurement review shows that Government continues to be the major funder of all procurement activities implemented in the country. From the data, the cumulative value of Le 1,045,734,330,933 being 82% of all the value of all procurement activities were financed from revenues generated by the Government, 8% from self-generated revenues by entities and 10% by donor partners as shown below.

| Funding of Procurement Activities | Number of Procurement Activities | Percentage (%) Number of Procurement Activities | Value of Procurement Activities (Le) | Percentage (%) Value of Procurement Activities |
|-----------------------------------|----------------------------------|---|--------------------------------------|--|
| GoSL | 5,208 | 67% | 1,045,734,330,933 | 82% |
| Own Revenue | 2,378 | 31% | 100,153,480,027 | 8% |
| Donor | 204 | 3% | 125,289,151,369 | 10% |



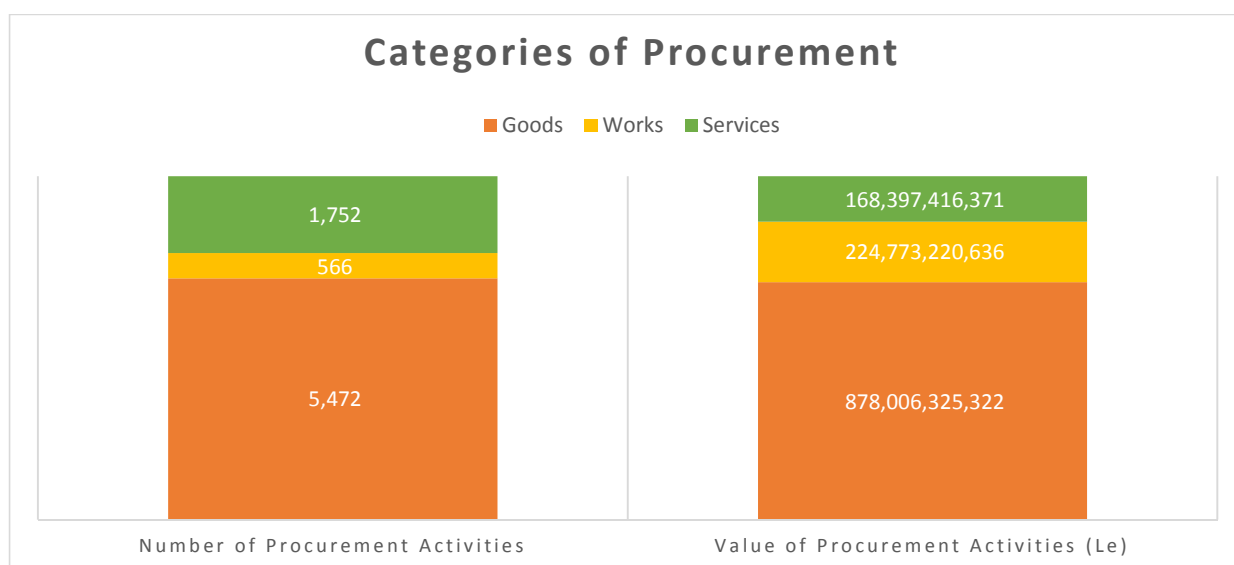
When compared with 2018, Government funding on procurement activities increased by 169% for the value of all procurement activities executed in 2019. This shows that Government generated revenues are judiciously used to improve the lives of the citizens as shown below:

| Funding of Procurement Activities | 2018 Number of Procurement Activities | 2019 Number of Procurement Activities | 2018 vs 2019 Percentage (%) Number of Procurement Activities | 2018 Value of Procurement Activities (Le) | 2019 Value of Procurement Activities (Le) | 2018 vs 2019 Percentage (%) Value of Procurement Activities |
|-----------------------------------|---------------------------------------|---------------------------------------|--|---|---|---|
| GoSL | 3,573 | 5,208 | 146% | 617,647,206,232 | 1,045,734,330,933 | 169% |
| Own Revenue | 1,974 | 2,378 | 120% | 76,697,283,920 | 100,153,480,027 | 131% |
| Donor | 142 | 204 | 144% | 31,077,367,610 | 125,289,151,369 | 403% |

Procurement Activities by Categories

Based on the 2019 reviews, procurement of goods accounts for 69% (Le 878,006,325,322) of the value of procurement followed by works (18%) and services (13%) respectively as shown in the table and graph below:

| Categories of Procurement | Number of Procurement Activities | Percentage (%) Number of Procurement Activities | Value of Procurement Activities (Le) | Percentage (%) Value of Procurement Activities |
|---------------------------|----------------------------------|---|--------------------------------------|--|
| Goods | 5,472 | 70% | 878,006,325,322 | 69% |
| Works | 566 | 7% | 224,773,220,636 | 18% |
| Services | 1,752 | 22% | 168,397,416,371 | 13% |



However, when compared with 2018 procurement review data, there is a vast improvement in the procurement of services followed by the procurement of goods and works respectively in 2019 as shown below:

| Categories of Procurement | 2018 Number of Procurement Activities | 2019 Number of Procurement Activities | 2018 vs 2019 Percentage (%) Number of Procurement Activities | 2018 Value of Procurement Activities (Le) | 2019 Value of Procurement Activities (Le) | 2018 vs 2019 Percentage (%) Value of Procurement Activities |
|---------------------------|---------------------------------------|---------------------------------------|--|---|---|---|
| Goods | 4,508 | 5,472 | 121% | 530,333,419,672 | 878,006,325,322 | 166% |
| Works | 225 | 566 | 252% | 164,643,179,924 | 224,773,220,636 | 137% |
| Services | 956 | 1,752 | 183% | 30,445,258,166 | 168,397,416,371 | 553% |

The above information shows that Government generated more resources in 2019 that were judiciously expensed to improve the standard of living in the country compared to 2018 as shown above.

The table below shows details of the top 30 entities that procured goods accounting for Le789,217,321,497 being 62% of the value of goods procured in 2019. The Ministry of Agriculture, Forestry and Food Security accounts for the highest value which could be related to the procurement of tractors and other equipment:

Top 30 Entities that Procured Goods in 2019

| Sn | Names of Procuring Entities | Number of Procurement | Value of Procurement (Le) |
|----|--|-----------------------|---------------------------|
| 1 | Ministry Of Agriculture and Forestry (MAF) | 50 | 277,315,361,336 |
| 2 | Ministry of Transport and Aviation | 13 | 170,385,498,152 |
| 3 | Sierra Leone Correctional Service | 96 | 75,519,417,919 |
| 4 | Sierra Leone Police (SLP) | 42 | 50,150,914,132 |
| 5 | Ministry of Defence | 26 | 21,085,885,000 |
| 6 | Ministry of Basic and Senior Secondary Education (MBSSE) | 8 | 20,881,895,237 |
| 7 | Electricity Distribution and Supply Authority (EDSA) | 45 | 20,726,653,212 |
| 8 | Smallholders Commercialization and Agricbusiness Development Project | 11 | 16,761,805,052 |
| 9 | Accountant General'S Department (AGD) | 9 | 11,252,758,000 |
| 10 | Guma Valley Water Company | 82 | 10,639,757,152 |
| 11 | National Revenue Authority | 107 | 9,158,184,721 |
| 12 | Integrated Health Projects Administration Unit (IHPAU) | 19 | 8,846,993,200 |
| 13 | Rokel Commercial Bank | 244 | 8,778,383,962 |
| 14 | National Telecommunications Commission (Natcom) | 30 | 7,701,516,462 |
| 15 | National Commission for Social Action | 18 | 7,650,885,526 |
| 16 | Ministry of Health and Sanitation | 43 | 7,442,885,650 |
| 17 | National Civil Registration Authority | 22 | 7,230,023,500 |
| 18 | Project Fudiciary Management Unit (PFMU) | 5 | 6,480,102,800 |
| 19 | Ministry of Youth Affairs | 22 | 6,292,230,000 |
| 20 | Sierra Leone Cable Limited | 37 | 5,666,007,236 |
| 21 | Sierra Leone Ports Authority | 291 | 4,489,083,365 |
| 22 | National Electoral Commission (NEC) | 178 | 4,401,062,594 |
| 23 | Sierra Leone Road Safety Authority | 52 | 4,289,196,250 |
| 24 | Audit Service Sierra Leone (ASSL) | 7 | 4,228,320,087 |
| 25 | Ministry of Finance | 33 | 4,038,140,285 |
| 26 | Sierra Leone Airport Authority | 73 | 3,821,758,200 |
| 27 | National Mineral Agency | 70 | 3,603,641,450 |
| 28 | Sierra Leone Roads Authority (SLRA) | 20 | 3,559,271,864 |
| 29 | Ministry of Fisheries and Marine Resources | 35 | 3,442,763,402 |
| 30 | Sierra Leone Water Company (SALWACO) | 80 | 3,376,925,750 |

The table below provides details of the top 30 entities that procured works with their corresponding values accounting for Le 214,277,975,054 being 17% of the value of all procurements in 2019:

Top 30 Entities that Procured Works in 2019

| Sn | Names of Procuring Entities | Number of Procurement | Value of Procurement (Le) |
|----|--|-----------------------|---------------------------|
| 1 | Ministry of Energy | 1 | 28,000,000,000 |
| 2 | Ministry of Works and Public Assets | 25 | 27,827,162,130 |
| 3 | Smallholders Commercialization and Agricbusiness Development Project | 7 | 27,340,487,269 |
| 4 | Sierra Leone Roads Authority (SLRA) | 66 | 26,895,432,258 |
| 5 | Sierra Leone Water Company (SALWACO) | 7 | 23,515,876,070 |
| 6 | Audit Service Sierra Leone (ASSL) | 1 | 20,911,197,512 |
| 7 | National Commission for Social Action | 32 | 7,919,071,924 |
| 8 | Ministry of Fisheries and Marine Resources | 8 | 5,483,188,333 |
| 9 | Kailahun District Council | 40 | 5,115,510,739 |
| 10 | National Electoral Commission (NEC) | 26 | 4,023,689,503 |
| 11 | Fourah Bay College (FBC) | 1 | 3,803,337,034 |
| 12 | Kenema District Council | 16 | 3,688,721,494 |
| 13 | Ministry of Youth Affairs | 6 | 2,768,214,100 |
| 14 | Portloko District Council | 10 | 2,496,997,770 |
| 15 | Bombali District Council | 14 | 2,185,999,430 |
| 16 | Koinadugu District Council | 15 | 2,121,257,088 |
| 17 | Bo City Council | 9 | 2,111,780,825 |
| 18 | Tonkolili District Council | 18 | 2,050,023,499 |
| 19 | Koidu New Sengbehun City Council (KNSCC) | 16 | 2,002,671,160 |
| 20 | Moyamba District Council | 13 | 1,794,900,067 |
| 21 | Ministry of Planning and Economic Development (MOPED) | 3 | 1,747,017,000 |
| 22 | Western Area District Council (Ward C) | 3 | 1,477,365,855 |
| 23 | Bo District Council | 10 | 1,473,680,340 |
| 24 | Rokel Commercial Bank | 3 | 1,429,379,238 |
| 25 | Kambia District Council | 10 | 1,349,236,262 |
| 26 | Ministry of Foreign Affairs and International Coporation (MFAIC) | 3 | 1,326,076,800 |
| 27 | Freetown City Council (FCC) | 25 | 1,006,260,700 |
| 28 | Pujehun District Council | 5 | 865,872,654 |
| 29 | Ministry of Defence | 9 | 787,130,000 |
| 30 | Sierra Leone Correctional Service | 1 | 760,438,000 |

The table below provides details of the top 30 entities that procured services with their corresponding values accounting for Le 152,713,844,870 being 12% of the value of all procurements in 2019:

| Top 30 Entities that Procured Services in 2019 | | | |
|---|--|------------------------------|----------------------------------|
| Sn | Names of Procuring Entities | Number of Procurement | Value of Procurement (Le) |
| 1 | Ministry of Energy | 1 | 71,133,972,000 |
| 2 | Smallholders Commercialization and Agricbusiness Development Project | 8 | 8,524,927,340 |
| 3 | Rokel Commercial Bank | 4 | 7,492,770,000 |
| 4 | Project Fudiciary Management Unit (PFMU) | 6 | 6,705,787,208 |
| 5 | Audit Service Sierra Leone (ASSL) | 1 | 6,308,408,379 |
| 6 | National Hiv/Aids Secretariate | 11 | 6,183,944,808 |
| 7 | Ministry of Health and Sanitation | 36 | 5,882,002,189 |
| 8 | Accountant General'S Department (AGD) | 22 | 5,657,201,582 |
| 9 | Teaching Service Commission | 2 | 4,228,590,432 |
| 10 | Ministry of Sports | 9 | 3,637,395,000 |
| 11 | Ministry of Information and Communication | 13 | 3,017,965,000 |
| 12 | National Insurance Company Limited | 142 | 2,991,519,766 |
| 13 | Statistics Sierra Leone | 139 | 2,005,322,425 |
| 14 | Sierra Leone Commercial Bank | 10 | 1,769,510,583 |
| 15 | Ministry of Finance | 31 | 1,731,886,900 |
| 16 | Ministry of Planning and Economic Development (MOPED) | 52 | 1,653,514,755 |
| 17 | National Revenue Authority | 8 | 1,596,527,000 |
| 18 | Integrated Health Projects Administration Unit (IHPAU) | 1 | 1,587,560,000 |
| 19 | Kenema District Council | 42 | 1,360,971,604 |
| 20 | Ministry of Basic and Senior Secondary Education (MBSSE) | 1 | 1,258,130,000 |
| 21 | Office of the Chief Minister | 21 | 1,047,298,570 |
| 22 | Freetown City Council (FCC) | 39 | 915,053,000 |
| 23 | Sierra Leone Investment & Export Promotion Agency (SLIEPA) | 110 | 874,599,254 |
| 24 | Ministry of Defence | 10 | 827,268,411 |
| 25 | National Telecommunications Commission (Natcom) | 6 | 794,460,000 |
| 26 | Tonkolili District Council | 16 | 777,836,000 |
| 27 | Kenema City Council | 11 | 742,500,000 |
| 28 | Sierra Leone Roads Authority (SLRA) | 5 | 710,865,000 |
| 29 | Makeni City Council | 9 | 675,000,000 |
| 30 | Sierra Leone Ports Authority | 51 | 621,057,665 |

Top 25 Spending MDAs and Local Councils in 2019

The table below provides details of the top 25 spending/procuring entities in 20219 based on documents presented for our review. From the reviews, the top 25 procuring entities accounts for 83% (Le 1,058,070,915,334) of the total value of procurement executed through 1,625 procurement activities. The Ministry of Agriculture and Food Security (MAFS) accounts for

22% (Le277,953,305,586) of the value of all procurements using 63 procurement activities followed by the Ministry of Transport and Aviation accounting for 13% (170,385,498,152) of the value of procurement executed through 13 procurement activities. The Ministry of Agriculture and Food Security procurements activities are unconnected to the supply and delivery of agricultural machinery implement and ancillary services consisting mainly of tractors, seed broadcasters, fertilizer applicators and assorted seed rice. The table below shows details of the top 25 procuring entities and the corresponding values of their procurement activities in 2019;

| Top 25 Procuring Entities in 2019 | | | |
|--|--|---|---|
| Sn | Names of Procuring Entities | Total Number of Procurement Activities | Total Value of Procurement Activities (Le) |
| 1 | Ministry of Agriculture and Forestry (MAF) | 63 | 277,953,305,586 |
| 2 | Ministry of Transport and Aviation | 13 | 170,385,498,152 |
| 3 | Ministry of Energy | 8 | 99,466,863,500 |
| 4 | Sierra Leone Correctional Service | 97 | 76,279,855,919 |
| 5 | Smallholders Commercialization and Agricbusiness Development Project | 26 | 52,627,219,661 |
| 6 | Sierra Leone Police (SLP) | 43 | 50,155,414,132 |
| 7 | Audit Service Sierra Leone (ASSL) | 9 | 31,447,925,978 |
| 8 | Sierra Leone Roads Authority (SLRA) | 91 | 31,165,569,122 |
| 9 | Ministry of Works and Public Assets | 59 | 29,514,290,130 |
| 10 | Sierra Leone Water Company (SALWACO) | 94 | 27,045,602,920 |
| 11 | Ministry of Defence | 45 | 22,700,283,411 |
| 12 | Ministry of Basic and Senior Secondary Education (MBSSE) | 9 | 22,140,025,237 |
| 13 | Electricity Distribution and Supply Authority (EDSA) | 45 | 20,726,653,212 |
| 14 | Rokel Commercial Bank | 251 | 17,700,533,200 |
| 15 | Accountant General'S Department (AGD) | 31 | 16,909,959,582 |
| 16 | National Commission for Social Action | 50 | 15,569,957,450 |
| 17 | Ministry of Health and Sanitation | 80 | 13,729,882,039 |
| 18 | Project Fudiciary Management Unit (PFMU) | 12 | 13,603,092,388 |
| 19 | National Revenue Authority | 128 | 11,493,818,606 |
| 20 | Guma Valley Water Company | 89 | 10,671,652,402 |
| 21 | Integrated Health Projects Administration Unit (IHPAU) | 20 | 10,434,553,200 |
| 22 | Ministry of Fisheries and Marine Resources | 59 | 9,455,766,735 |
| 23 | Ministry of Youth Affairs | 29 | 9,101,394,100 |
| 24 | National Telecommunications Commission (Natcom) | 39 | 8,960,606,462 |
| 25 | National Electoral Commission (NEC) | 235 | 8,831,192,210 |

Top 25 Government Paid Suppliers in 2019

The table below provide details of the top 25 Government paid suppliers for 2019 which accounts for 57% (Le 724,666,193,150) of the cumulative value of procurement executed through 65 procurement activities in 2019 as shown.

| Top Government Paid Suppliers in 2019 | | | |
|---------------------------------------|--|--------------------------------|------------------------------------|
| Sn | Business Name | Number of Procurement Executed | Value of Procurement Executed (Le) |
| 1 | Falconls Gt Motors F2co Dubai | 1 | 75,994,242,150 |
| 2 | Davis & Dawn (Uk) Ltd. | 1 | 72,054,612,234 |
| 3 | Emco Construction & Logistic Co | 1 | 71,133,972,000 |
| 4 | Alie Abess Transport & General Services | 1 | 67,144,217,500 |
| 5 | Alphonso King Investment (SL) Ltd | 3 | 48,062,175,535 |
| 6 | Wingin Heavy Duty Machine Company (SI) Ltd. | 2 | 46,221,850,960 |
| 7 | Northern Star | 1 | 40,307,075,350 |
| 8 | Misheel Kay Construction & Services (SL) Ltd | 6 | 37,556,458,000 |
| 9 | Centurion Engineering & Alic | 1 | 28,000,000,000 |
| 10 | Infiniti Trading Company | 11 | 26,903,382,279 |
| 11 | Yagala Enterprise | 1 | 23,246,097,300 |
| 12 | Gbindi Construction Enterprise | 1 | 20,911,197,512 |
| 13 | Procurement World | 4 | 19,007,703,000 |
| 14 | Anagkazo Ventures Company Ltd | 4 | 17,107,211,171 |
| 15 | International Construction Company Ltd. | 3 | 15,808,904,160 |
| 16 | Larubasa Investment Ltd | 1 | 13,890,103,400 |
| 17 | Mikula Ltd Construction & General Merchant | 2 | 13,104,704,000 |
| 18 | M & S Holdings Ltd | 6 | 12,769,007,299 |
| 19 | Hamza Trading Company (SI) Ltd. | 1 | 11,959,245,000 |
| 20 | Lioning Stone Trading | 1 | 11,147,000,000 |
| 21 | Speed Wing Investment (SL) Ltd | 6 | 11,082,675,000 |
| 22 | Capitol Trading Company Ltd. | 1 | 10,783,875,000 |
| 23 | Cc & S Enterprise | 1 | 10,402,700,000 |
| 24 | B.M Kodami S.L | 2 | 10,087,604,300 |
| 25 | Khan Construction And General Services | 3 | 9,980,180,000 |

Top 25 Government Contracted Suppliers in 2019

The table below provides details of the top 25 Government contracted suppliers, the number of contracts received and their accumulated values for 2019. Based on the details, they account for only 3% (Le 40,679,126,247) of the value of procurement and 17% (1,294) of the number of procurement activities executed in the year under review. This shows that they were awarded repetitive contracts of smaller values. When compared to 2018, 12 of the top Government suppliers in 2018 falls within the top 25 for 2019. The low knowledge of the business community in the preparation of public bids and the capacity of many businesses to comply with the requirements continue to be a challenge for many of the businesses (new and old) that intend to be involved in public sector procurement. The delays by Government

to pay suppliers and the corresponding consequences on many businesses leading to additional costs continue to be another discouraging reason preventing many businesses from participating in public procurement. Below are the top 25 contracted businesses in 2019 and their corresponding financial values:

| Top Government Contracted Businesses in 2019 | | | |
|---|--|---------------------------------------|---|
| Sn | Business Name | Number of Procurement Executed | Value of Procurement Executed (Le) |
| 1 | A. A. Enterprises Ltd | 124 | 5,945,816,087 |
| 2 | House Of Electronics (SL) Ltd | 108 | 2,106,569,427 |
| 3 | H.M Safideen | 89 | 7,325,342,253 |
| 4 | Index Enterprise | 80 | 3,148,085,442 |
| 5 | Eddie-K Enterprise | 75 | 6,002,729,746 |
| 6 | Metro Stationery Store | 67 | 698,898,209 |
| 7 | El-Shaddai Auto Spare | 57 | 161,650,000 |
| 8 | Momoh M. Kargbo | 54 | 50,776,000 |
| 9 | Solet Multi Services | 53 | 1,495,157,211 |
| 10 | Hayat Auto Spares Ltd | 49 | 1,269,419,825 |
| 11 | Five Continent Trading Ent | 46 | 305,251,000 |
| 12 | Choithram Electricals And Electronics (SL) Ltd | 45 | 603,405,421 |
| 13 | National Petroleum (SL) Ltd | 44 | 4,225,720,750 |
| 14 | Pnet.Com And General Services | 43 | 366,231,427 |
| 15 | Entabuy Agency | 38 | 815,385,400 |
| 16 | Dozic Enterprise And General Merchandise | 36 | 959,803,250 |
| 17 | Maldon Enterprises | 36 | 250,250,000 |
| 18 | Ibrahim Shour General Auto Spares | 34 | 258,018,500 |
| 19 | Tamdel Investment | 33 | 740,667,250 |
| 20 | Regish Investment (SI) Ltd | 32 | 194,656,400 |
| 21 | Rajus Electricals (SL) Ltd | 32 | 134,054,450 |
| 22 | Satguru Travel And Tours | 30 | 1,143,101,600 |
| 23 | Office Solutions | 30 | 857,843,400 |
| 24 | Nobility Investment | 30 | 403,110,000 |
| 25 | Ess Bee International (SL) Ltd | 29 | 1,217,183,200 |
| 26 | J & J Business Investment | 29 | 449,028,000 |

Top 25 Expense Items in 2019

Based on the data analyzed, the review shows that the top 25 highest value procured items in 2019 accounts for 91% of cumulative value of procurement using 5,551 (71) procurement activities. Procurement of vehicles accounts for 16% (Le 199,865,903,308) of the value of procurement followed by agricultural machinery with 15% (Le 185,020,556,031) of the value of procurement activities as shown below.

| Highest Value Procured Items in 2019 | | | |
|---|------------------------------|---------------------------------------|---|
| Sn | Business Name | Number of Procurement Executed | Value of Procurement Executed (Le) |
| 1 | Vehicles | 31 | 199,865,903,308 |
| 2 | Agricultural Machinery | 16 | 185,020,556,031 |
| 3 | Road Maintenance | 221 | 83,692,201,751 |
| 4 | Machinery Hire | 14 | 71,497,922,000 |
| 5 | Equipment | 640 | 66,403,207,765 |
| 6 | Building Maintenance | 281 | 52,959,188,878 |
| 7 | Diet | 66 | 52,222,231,889 |
| 8 | Agricultural Seeds & Crops | 68 | 47,204,764,759 |
| 9 | Building Construction | 50 | 45,440,437,787 |
| 10 | Rice | 13 | 40,352,834,000 |
| 11 | Consultancy Services | 59 | 37,467,794,557 |
| 12 | Agricultural Inputs | 46 | 33,970,381,000 |
| 13 | Equipment Maintenance | 127 | 29,917,876,950 |
| 14 | Agro Chemicals | 15 | 24,626,399,838 |
| 15 | Vehicle Spares & Maintenance | 965 | 24,020,462,791 |
| 16 | Office Stationery | 668 | 23,603,880,246 |
| 17 | Electrical Materials | 174 | 19,572,346,715 |
| 18 | ICT Equipment & Materials | 26 | 17,837,480,500 |
| 19 | Motor Bikes | 74 | 16,932,317,319 |
| 20 | Printing Services | 375 | 15,250,661,332 |
| 21 | Desk Top & Laptop Computers | 199 | 14,926,458,675 |
| 22 | Furniture & Fittings | 394 | 14,534,678,176 |
| 23 | Computer Consumables | 492 | 13,791,489,412 |
| 24 | Provisions & Sundry Items | 429 | 12,712,696,166 |
| 25 | Fuel & Lubricant | 108 | 10,625,711,796 |

When compared with the 2018 data, the table above reveals that Government continues to spend hugely on office stationery, computer consumables, vehicles, vehicle spares and maintenance, desktop, and laptops. Government needs to swiftly rollout a policy and digitize some of its processes and activities in its bid to reduce/control cost.

Top 25 Frequently Procured Items in 2019

The table below provides details of the top 25 frequently procured items by MDAs and local councils based on the documents reviewed for 2019. From the reviews, the top 25 most

procured items accounts for 6,769 being 87% of the number of procurement activities executed in 2019 with a cumulative value of Le 498,087,236,611 being 39% of the value of procurements. Vehicle spares & maintenance accounts for the highest number of procurements executed in 2019 followed by procurement of office stationery as shown below.

| Frequently Procured Items in 2019 | | | |
|--|---------------------------------|---------------------------------------|---|
| Sn | Business Name | Number of Procurement Executed | Value of Procurement Executed (Le) |
| 1 | Vehicle Spares & Maintenance | 965 | 24,020,462,791 |
| 2 | Office Stationery | 668 | 23,603,880,246 |
| 3 | Equipment | 640 | 66,403,207,765 |
| 4 | Computer Consumables | 492 | 13,791,489,412 |
| 5 | Provisions & Sundry Items | 429 | 12,712,696,166 |
| 6 | Furniture & Fittings | 394 | 14,534,678,176 |
| 7 | Printing Services | 375 | 15,250,661,332 |
| 8 | Catering & Hall Rental | 352 | 4,277,434,345 |
| 9 | Building Maintenance | 281 | 52,959,188,878 |
| 10 | Building Materials | 225 | 7,695,610,454 |
| 11 | Road Maintenance | 221 | 83,692,201,751 |
| 12 | Desk Top & Laptop Computers | 199 | 14,926,458,675 |
| 13 | Vehicle Hire | 178 | 5,612,058,177 |
| 14 | Electrical Materials | 174 | 19,572,346,715 |
| 15 | Internet & Communcations | 162 | 10,006,500,382 |
| 16 | Air Ticket | 139 | 9,856,764,650 |
| 17 | Generator Spares & Maintenance | 134 | 2,171,997,446 |
| 18 | Equipment Maintenance | 127 | 29,917,876,950 |
| 19 | Fuel & Lubricant | 108 | 10,625,711,796 |
| 20 | Safety Gears | 104 | 3,686,799,200 |
| 21 | Drugs and Medical Supplies | 99 | 5,569,363,916 |
| 22 | Motor Bike Spares & Maintenance | 91 | 489,627,655 |
| 23 | Motor Bikes | 74 | 16,932,317,319 |
| 24 | Uniforms | 70 | 2,573,137,656 |
| 25 | Agricultural Seeds & Crops | 68 | 47,204,764,759 |

From the list above, it is evident that Government needs to introduce and ensure strict management of procurement of spares and vehicle maintenance. The introduction of a standard vehicle maintenance policy across all sectors will drastically reduce the alarming costs incurred on maintenance. Further, Government needs institute a review of the lifespan of all vehicles used by MDAs and ensure that those that have been fully depreciated are sold-off to help reduce the cost of maintenance. The cost of stationery and computer consumables calls for digitization of Government processes to ensure reduction in paper use.

APPENDIXES

| Top Procuring Entities in 2019 | | |
|--|---|---|
| Names of Procuring Entities | Total Number of Procurement Activities | Total Value of Procurement Activities (Le) |
| Ministry of Agriculture and Forestry (MAF) | 63 | 277,953,305,586 |
| Ministry of Transport and Aviation | 13 | 170,385,498,152 |
| Ministry of Energy | 8 | 99,466,863,500 |
| Sierra Leone Correctional Service | 97 | 76,279,855,919 |
| Smallholders Commercialization and Agricbusiness Development Project | 26 | 52,627,219,661 |
| Sierra Leone Police (SLP) | 43 | 50,155,414,132 |
| Audit Service Sierra Leone (ASSL) | 9 | 31,447,925,978 |
| Sierra Leone Roads Authority (SLRA) | 91 | 31,165,569,122 |
| Ministry of Works and Public Assets | 59 | 29,514,290,130 |
| Sierra Leone Water Company (SALWACO) | 94 | 27,045,602,920 |
| Ministry of Defence | 45 | 22,700,283,411 |
| Ministry of Basic and Senior Secondary Education (MBSSE) | 9 | 22,140,025,237 |
| Electricity Distribution and Supply Authority (EDSA) | 45 | 20,726,653,212 |
| Rokel Commercial Bank | 251 | 17,700,533,200 |
| Accountant General'S Department (AGD) | 31 | 16,909,959,582 |
| National Commission for Social Action | 50 | 15,569,957,450 |
| Ministry of Health and Sanitation | 80 | 13,729,882,039 |
| Project Fudiciary Management Unit (PFMU) | 12 | 13,603,092,388 |
| National Revenue Authority | 128 | 11,493,818,606 |
| Guma Valley Water Company | 89 | 10,671,652,402 |
| Integrated Health Projects Administration Unit (IHPAU) | 20 | 10,434,553,200 |
| Ministry of Fisheries and Marine Resources | 59 | 9,455,766,735 |
| Ministry of Youth Affairs | 29 | 9,101,394,100 |
| National Telecommunications Commission (Natcom) | 39 | 8,960,606,462 |
| National Electoral Commission (NEC) | 235 | 8,831,192,210 |
| National Civil Registration Authority | 26 | 7,357,843,500 |
| National Hiv/Aids Secretariate | 16 | 7,065,059,808 |
| Kailahun District Council | 166 | 6,792,087,739 |
| Fourah Bay College (FBC) | 55 | 6,632,751,425 |
| Kenema District Council | 206 | 6,316,325,598 |
| Ministry of Finance | 64 | 5,770,027,185 |
| Sierra Leone Cable Limited | 38 | 5,722,757,236 |
| Ministry of Information and Communication | 35 | 5,532,179,331 |
| Freetown City Council (FCC) | 163 | 5,193,720,700 |
| Ministry of Planning and Economic Development (MOPED) | 96 | 5,144,075,255 |
| Sierra Leone Ports Authority | 342 | 5,110,141,030 |
| Sierra Leone Road Safety Authority | 69 | 4,975,967,540 |
| Moyamba District Council | 218 | 4,847,836,357 |
| National Mineral Agency | 100 | 4,628,104,200 |
| Teaching Service Commission | 5 | 4,372,865,432 |
| Koidu New Sengbehun City Council (KNSCC) | 120 | 4,332,916,160 |
| Ministry of Sports | 22 | 4,194,511,823 |
| National Insurance Company Limited | 208 | 3,828,102,610 |
| Sierra Leone Airport Authority | 73 | 3,821,758,200 |
| Statistics Sierra Leone | 232 | 3,757,579,935 |

| | | |
|--|-----|---------------|
| Tonkolili District Council | 51 | 3,732,468,219 |
| Portloko District Council | 40 | 3,547,985,770 |
| Bo District Council | 36 | 3,462,084,840 |
| Ministry of Foreign Affairs and International Coporation (MFAIC) | 19 | 3,406,655,051 |
| Pujehun District Council | 101 | 3,169,921,213 |
| Bo City Council | 93 | 3,109,851,825 |
| Sierra Leone Commercial Bank | 47 | 3,055,137,733 |
| Koinadugu District Council | 29 | 3,012,687,088 |
| Kambia District Council | 73 | 2,942,299,847 |
| Bombali District Council | 44 | 2,914,467,430 |
| Sierra Leone Road Transport Corporation | 292 | 2,644,169,569 |
| Sierra Leone Standards Bureau | 9 | 2,554,239,076 |
| National Fire Force | 23 | 2,440,305,840 |
| Immigration Department | 47 | 2,337,301,689 |
| Western Area District Council (Ward C) | 106 | 2,318,218,655 |
| Office of the Chief Minister | 74 | 2,182,078,242 |
| West Africa Examination Council (WAEC) | 18 | 2,007,425,746 |
| University of Sierra Leone | 27 | 1,933,321,990 |
| Njala University (Bo Campus) | 76 | 1,919,975,000 |
| Enviromental Protection Agency (EPA) | 146 | 1,918,459,552 |
| Electricity Generating and Transmission Company (EGTC) | 117 | 1,866,242,477 |
| Makeni City Council | 21 | 1,767,826,485 |
| Road Maintenance Fund Administration (RMFA) | 19 | 1,699,697,000 |
| Sierra Leone Investment & Export Promotion Agency (SLIEPA) | 183 | 1,578,819,418 |
| Bank of Sierra Leone (BSL) | 38 | 1,519,383,750 |
| Central Intelligence And Security Unit | 54 | 1,507,874,245 |
| Milton Margai College of Education and Technology (MMCET) | 15 | 1,460,956,450 |
| National Youth Service | 24 | 1,423,356,250 |
| Kenema City Council | 19 | 1,414,233,500 |
| Bonthe Municipal Council | 73 | 1,376,654,075 |
| Falaba District Council | 12 | 1,365,790,165 |
| Karene District Council | 15 | 1,277,823,775 |
| Sierra Leone Maritime Administration | 46 | 1,220,912,700 |
| Bonthe District Council | 83 | 1,189,184,444 |
| Institute of Public Administration and Management (IPAM) | 8 | 1,178,222,328 |
| Kono District Council | 80 | 1,151,987,000 |
| Eastern Polytechnic | 5 | 1,129,654,000 |
| Anti-Corruption Commission (ACC) | 8 | 1,053,403,719 |
| Ministry of Tourism and Cultural Affairs | 19 | 998,377,750 |
| Portloko City Council | 16 | 961,824,235 |
| Office of National Security (ONS) | 15 | 940,500,762 |
| Decentralization Secretariat | 11 | 879,210,000 |
| Human Resource Management Office (HRMO) | 23 | 878,912,750 |
| Ministry of Local Government | 18 | 859,140,000 |
| Government Printing Department | 16 | 835,336,500 |
| Petroleum Regulatory Agency | 36 | 791,112,475 |
| Ministry of Technical and Higher Education | 15 | 785,789,925 |
| Sierra Leone Broadcasting Co-Oporation | 10 | 773,030,000 |
| College of Medicine and Allied Health Sciences (COMAHS) | 31 | 730,830,620 |
| Cabinet Secretariat | 25 | 720,217,860 |
| Ministry of Lands | 18 | 691,180,500 |
| Earnest Bai Koroma University of Science and Technology (EBKUS) | 22 | 656,310,000 |
| House of Parliament | 12 | 637,330,000 |
| National Commission for Privatisation | 53 | 610,979,365 |
| National Authorising Office | 48 | 599,221,222 |
| Sierra Leone State Lottery | 119 | 582,368,650 |
| Judicial and Legal Commission | 5 | 549,142,497 |
| National Tourist Board | 10 | 520,745,500 |
| Law Officers Department | 11 | 508,925,000 |

| | | |
|--|-----|-------------|
| Sierra Leone Telecommunication (Sierratel) | 27 | 508,841,750 |
| Public Sector Reform | 10 | 442,277,500 |
| National Medical Supplies Agency | 9 | 411,323,750 |
| Ministry of Social Welfare Gender and Children Affairs | 10 | 405,226,000 |
| National Youth Commission | 33 | 386,591,896 |
| Sierra Leone Producing and Marketing Board | 40 | 381,444,063 |
| Financial Intelligence Unit (FIU) | 30 | 369,980,766 |
| Law Reform | 75 | 349,290,763 |
| Human Right Commission Sierra Leone (HRCSL) | 34 | 340,680,000 |
| Sierra Leone Metrological Agency | 18 | 333,774,800 |
| National Commission for Persons with Disability | 37 | 332,620,154 |
| Sierra Leone Producing and Marketing Company | 47 | 304,117,700 |
| Pharmacy Board Of Sierra Leone | 54 | 285,224,855 |
| Sierra Leone Postal Service (SALPOST) | 155 | 279,636,000 |
| Tertiary Education Commission | 97 | 277,879,866 |
| Ministry of Trade and Industry | 13 | 260,305,500 |
| Corporate Affairs Commission (CAC) | 9 | 251,259,685 |
| National Protected Area Authority | 11 | 226,291,150 |
| Ministry of Water Resources | 10 | 224,827,000 |
| Sierra Leone National Shipping Company | 46 | 198,796,800 |
| Political Parties Registration Commission | 14 | 196,451,000 |
| Nuclear Safety and Radiation Protection Authority | 13 | 176,232,000 |
| Sierra Leone Electricity and Water Regulatory Commission | 34 | 174,349,853 |
| Independent Media Commission (IMC) | 39 | 164,522,245 |
| Civil Service Training College | 12 | 157,975,000 |
| Medical and Dental Council of Sierra Leone (MDCSL) | 70 | 156,179,800 |
| National Assets and Government Property Commission (NAGPC) | 23 | 154,023,375 |
| Sierra Leone Agricultural Research Institute | 22 | 152,460,500 |
| Public Service Commission | 7 | 146,324,725 |
| Legal Aid Board | 13 | 129,199,762 |
| Administrator and Registrar General'S Office | 6 | 117,000,000 |
| Sierra Leone National Commission on Small Arms | 24 | 105,474,710 |
| Independent Police Complaint Board | 21 | 88,639,960 |
| Local Government Service Commission (LGSC) | 6 | 76,732,500 |
| Office of the Ombudsman | 48 | 74,951,715 |
| Sierra Leone Insurance Commission (SLICOM) | 18 | 52,174,500 |
| National Drug Enforcement Agency | 13 | 45,140,000 |
| Sierra Leone Civil Aviation Authority [SLCAA] | 1 | 36,050,000 |

Top Users of Request for Quotation Methods in 2019

| Name of MDA'S & Local Councils | Number of RFQ Procurement | Value of RFQ Procurement (Le) |
|--|---------------------------|-------------------------------|
| National Commission for Social Action | 50 | 15,569,957,450 |
| National Revenue Authority | 122 | 7,610,163,106 |
| Sierra Leone Roads Authority (SLRA) | 68 | 6,835,818,455 |
| Rokel Commercial Bank | 241 | 5,988,786,935 |
| Smallholders Commercialization and Agricbusiness Development P | 15 | 5,488,515,554 |
| Sierra Leone Water Company (SALWACO) | 92 | 5,300,009,100 |
| Freetown City Council (FCC) | 163 | 5,193,720,700 |
| Ministry of Sports | 22 | 4,194,511,823 |
| Sierra Leone Ports Authority | 339 | 4,075,295,030 |
| Kailahun District Council | 159 | 3,923,158,100 |
| Sierra Leone Airport Authority | 73 | 3,821,758,200 |
| National Mineral Agency | 99 | 3,450,244,200 |
| Ministry of Planning and Economic Development (MOPED) | 92 | 3,338,923,255 |
| Ministry of Fisheries and Marine Resources | 55 | 3,271,942,643 |
| National Telecommunications Commission (Natcom) | 35 | 3,178,573,462 |
| Ministry of Works and Public Assets | 45 | 3,164,621,120 |
| Ministry of Defence | 39 | 3,089,478,411 |
| Statistics Sierra Leone | 149 | 2,803,068,935 |
| Sierra Leone Road Safety Authority | 66 | 2,730,967,540 |
| Sierra Leone Road Transport Corporation | 292 | 2,644,169,569 |
| Sierra Leone Correctional Service | 42 | 2,534,446,240 |
| Moyamba District Council | 207 | 2,469,052,819 |
| Project Fudiciary Management Unit (PFMU) | 6 | 2,364,643,380 |
| Western Area District Council (Ward C) | 101 | 2,278,488,655 |
| Ministry Of Agriculture, Forestry And Food Security (MAFFS) | 43 | 2,199,049,250 |
| Ministry of Finance | 49 | 2,196,735,900 |
| Njala University (Bo Campus) | 76 | 1,919,975,000 |
| Enviromental Protection Agency (EPA) | 146 | 1,918,459,552 |
| National Electoral Commission (NEC) | 199 | 1,835,763,484 |
| Kenema District Council | 192 | 1,732,920,000 |
| Pujehun District Council | 89 | 1,548,263,963 |
| Koidu New Sengbehun City Council (KNSCC) | 104 | 1,383,984,800 |
| Tonkolili District Council | 39 | 1,308,824,319 |
| Sierra Leone Police (SLP) | 37 | 1,306,312,750 |
| Office of the Chief Minister | 34 | 1,292,535,500 |
| Sierra Leone Maritime Administration | 46 | 1,220,912,700 |
| Koinadugu District Council | 18 | 1,193,041,245 |
| Bonthe District Council | 83 | 1,189,184,444 |
| Kono District Council | 80 | 1,151,987,000 |
| Bo City Council | 86 | 1,113,127,825 |
| Electricity Generating and Transmission Company (EGTC) | 103 | 1,101,698,550 |
| Sierra Leone Cable Limited | 35 | 1,079,360,190 |
| Bombali District Council | 33 | 1,077,163,000 |
| Fourah Bay College (FBC) | 44 | 1,013,383,350 |
| Kambia District Council | 39 | 1,007,820,784 |

| | | |
|--|----|-------------|
| Central Intelligence And Security Unit | 53 | 976,874,245 |
| Electricity Distribution and Supply Authority (EDSA) | 38 | 894,500,500 |
| Ministry of Foreign Affairs and International Coporation (MFAIC) | 14 | 891,855,000 |
| Bonthe Municipal Council | 70 | 889,702,975 |
| Bank of Sierra Leone (BSL) | 34 | 886,406,750 |
| Kenema City Council | 16 | 875,505,000 |
| Ministry of Health and Sanitation | 48 | 871,783,406 |
| National Youth Service | 22 | 853,639,250 |
| National Civil Registration Authority | 23 | 839,788,500 |
| Ministry of Local Government | 17 | 814,140,000 |
| Ministry of Technical and Higher Education | 15 | 785,789,925 |
| College of Medicine and Allied Health Sciences (COMAHS) | 31 | 730,830,620 |
| Cabinet Secretariat | 25 | 720,217,860 |
| Sierra Leone Commercial Bank | 39 | 720,167,190 |
| Portloko District Council | 29 | 720,145,620 |
| Falaba District Council | 8 | 716,507,000 |
| Ministry of Lands | 18 | 691,180,500 |
| Decentralization Secretariat | 9 | 668,030,000 |
| Ministry of Information and Communication | 9 | 664,105,000 |
| Milton Margai College of Education and Technology (MMCET) | 14 | 656,396,450 |
| House of Parliament | 12 | 637,330,000 |
| Karene District Council | 10 | 628,009,175 |
| National Fire Force | 21 | 612,355,840 |
| Immigration Department | 12 | 594,658,343 |
| Government Printing Department | 14 | 590,596,500 |
| Ministry of Tourism and Cultural Affirs | 17 | 554,764,000 |
| Accountant General'S Department (AGD) | 12 | 548,645,500 |
| Petroleum Regulatory Agency | 34 | 544,901,475 |
| Ministry of Youth Affairs | 15 | 539,350,000 |
| Law Officers Department | 11 | 508,925,000 |
| Sierra Leone Telecommunication (Sierratel) | 27 | 508,841,750 |
| Human Resource Management Office (HRMO) | 20 | 507,936,750 |
| University of Sierra Leone | 19 | 499,245,708 |
| Portloko City Council | 11 | 463,390,000 |
| National Authorising Office | 9 | 459,363,900 |
| Makeni City Council | 9 | 456,087,000 |
| Public Sector Reform | 9 | 434,767,500 |
| Bo District Council | 22 | 433,488,500 |
| Guma Valley Water Company | 56 | 420,614,250 |
| National Medical Supplies Agency | 9 | 411,323,750 |

| | | |
|---|-----|-------------|
| Ministry of Social Welfare Gender and Children Affairs | 10 | 405,226,000 |
| Sierra Leone Producing and Marketing Board | 40 | 381,444,063 |
| Financial Intelligence Unit (FIU) | 30 | 369,980,766 |
| Human Right Commission Sierra Leone (HRCSL) | 34 | 340,680,000 |
| Sierra Leone Metrological Agency | 18 | 333,774,800 |
| Ministry of Energy | 6 | 332,891,500 |
| National Youth Commission | 25 | 314,305,496 |
| Sierra Leone Producing and Marketing Company | 47 | 304,117,700 |
| Office of National Security (ONS) | 11 | 286,040,900 |
| Judicial and Legal Commission | 4 | 284,481,497 |
| Ministry of Trade and Industry | 13 | 260,305,500 |
| Sierra Leone Postal Service (SALPOST) | 139 | 249,956,000 |
| West Africa Examination Council (WAEC) | 15 | 239,532,350 |
| National Protected Area Authority | 11 | 226,291,150 |
| Ministry of Water Resources | 10 | 224,827,000 |
| Teaching Service Commission | 4 | 224,315,000 |
| Road Maintenance Fund Administration (RMFA) | 14 | 205,697,000 |
| Political Parties Registration Commission | 9 | 184,426,900 |
| Nuclear Safety and Radiation Protection Authority | 13 | 176,232,000 |
| Sierra Leone Electricity and Water Regulatory Commission | 32 | 173,199,853 |
| Tertiary Education Commission | 32 | 154,558,653 |
| Sierra Leone Broadcasting Co-Operation | 8 | 153,030,000 |
| Civil Service Training College | 10 | 151,175,000 |
| Independent Media Commission (IMC) | 31 | 136,587,220 |
| Public Service Commission | 4 | 136,410,225 |
| Legal Aid Board | 13 | 129,199,762 |
| Corporate Affairs Commission (CAC) | 6 | 121,747,685 |
| Administrator and Registrar General'S Office | 6 | 117,000,000 |
| National Tourist Board | 5 | 116,941,000 |
| Sierra Leone Agricultural Research Institute | 9 | 115,942,000 |
| National Commission for Privatisation | 6 | 105,190,750 |
| Earnest Bai Koroma University of Science and Technology (EBKUS) | 18 | 103,070,000 |
| Pharmacy Board Of Sierra Leone | 2 | 95,323,480 |
| Sierra Leone Insurance Commission (SLICOM) | 18 | 52,174,500 |
| Eastern Polytechnic | 1 | 50,060,000 |
| Ministry of Transport and Aviation | 4 | 44,900,000 |
| Sierra Leone Civil Aviation Authority [SLCAA] | 1 | 36,050,000 |
| Sierra Leone State Lottery | 1 | 1,250,000 |
| Anti-Corruption Commission (ACC) | - | - |
| Audit Service Sierra Leone (ASSL) | - | - |
| Independent Police Complaint Board | - | - |
| Institute of Public Administration and Management (IPAM) | - | - |
| Integrated Health Projects Administration Unit (IHPAU) | - | - |
| Law Reform | - | - |
| Local Government Service Commission (LGSC) | - | - |
| Medical and Dental Council of Sierra Leone (MDCSL) | - | - |
| Ministry of Basic and Senior Secondary Education (MBSSE) | - | - |
| National Assets and Government Property Commission (NAGPC) | - | - |
| National Commission for Persons with Disability | - | - |
| National Drug Enforcement Agency | - | - |
| National Hiv/Aids Secretariate | - | - |
| National Insurance Company Limited | - | - |
| Office of the Ombudsman | - | - |
| Sierra Leone Investment & Export Promotion Agency (SLIEPA) | - | - |
| Sierra Leone National Commission on Small Arms | - | - |
| Sierra Leone National Shipping Company | - | - |
| Sierra Leone Standards Bureau | - | - |

ENTITY BASED ANALYSIS

Accountant's General Department (AGD)

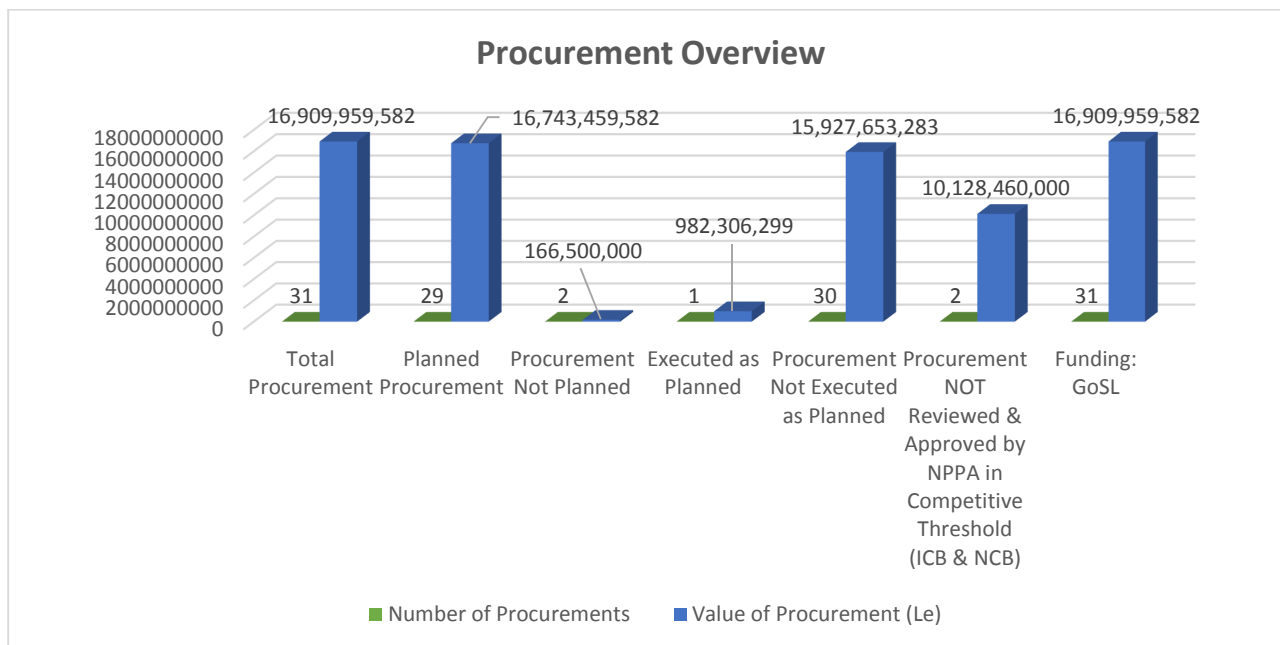
For the fiscal year under review, the Accountant's General Department reported thirty-one (31) procurement activities to the National Public Procurement Authority based on records presented for review that amounted sixteen billion, nine hundred and nine million, nine hundred and fifty-nine thousand, five hundred and eighty-two Leones (Le16,909,959,582). Out of the 31 activities reported, twenty-nine were reported as planned whilst the remaining as unplanned. Though the activities were reported as planned, it was found out that only one (1) was executed as planned whilst the other 30 were executed as unplanned. The implementation of unplanned and unapproved procurement activities creates unplanned liabilities for government thereby forcing government to divert funds leaving out much needed activities that were budgeted. The entity demonstrated high level of inconsistency and non-conformity to the procurement plan. All 31 activities were 100% financed by the Government of Sierra Leone from the consolidated funds.

According to the review, open competitive method accounted for the highest value of activities. 73% of the total value of procurement was executed using ICB and NCB amounting to SLL12,350,313,299 through eight activities. A breakdown of this shows that procurement using ICB amounted to Le11,573,843,299 being 68% through 4 activities whilst procurement through NCB accounted for Le776,470,000 being 5% using 4 activities. On the other hand, procurement through RFQ accounted for Le548,645,500 (3% using 12 activities) and procurement through sole source amounted to Le3,662,009,783 (22% implemented using 2 activities). Procurement through direct sourcing/proforma invoice amounted to Le348,991,000 (2% executed through 9 activities).

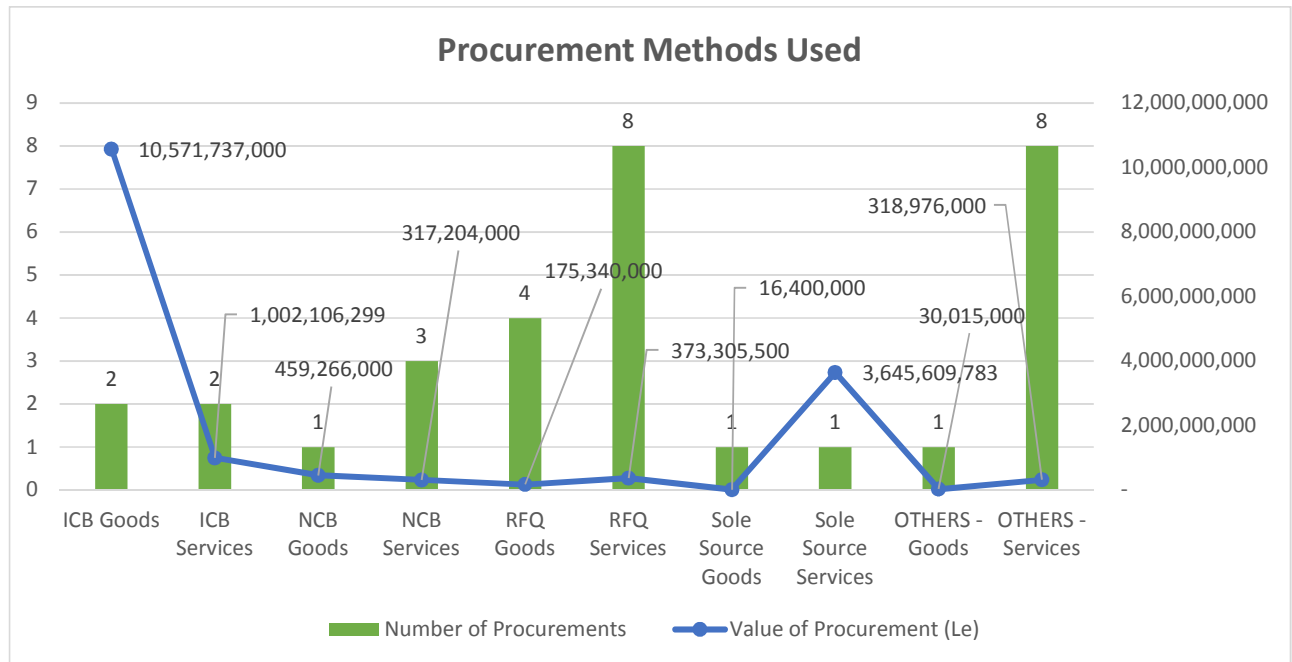
During the review, it was found out that two (2) of the activities executed using open competitive methods amounting to SLL 10,128,460,000 being 60% of the total amount were not reviewed and approved by the National Public Procurement Authority.

Below is a graphical representation of the procurement activities by the AGD.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|---|------------------------|--|------------------------------|---|
| Total Procurement | 31 | | 16,909,959,582 | |
| Planned Procurement | 29 | 94% | 16,743,459,582 | 99% |
| Procurement Not Planned | 2 | 6% | 166,500,000 | 1% |
| Executed as Planned | 1 | 3% | 982,306,299 | 6% |
| Procurement Not Executed as Planned | 30 | 97% | 15,927,653,283 | 94% |
| Procurement NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 2 | 6% | 10,128,460,000 | 60% |
| Category: Goods | 9 | 29% | 11,252,758,000 | 67% |
| Services | 22 | 71% | 5,657,201,582 | 33% |
| Funding: GoSL | 31 | 100% | 16,909,959,582 | 100% |
| Methods: ICB | 4 | 13% | 11,573,843,299 | 68% |
| NCB | 4 | 13% | 776,470,000 | 5% |
| RFQ | 12 | 39% | 548,645,500 | 3% |
| Sole Source | 2 | 6% | 3,662,009,783 | 22% |
| OTHER Methods (Direct Sourcing, Proforma Invoice etc) | 9 | 29% | 348,991,000 | 2% |



The graph below shows the various methods employed to procure for each category by this entity. Based on the information, procurement of goods using ICB accounted for Le10,571,737,000 being the highest value item followed by procurement of services using sole source to the tune of Le3,645,609,783. Procurement of services using RFQ and proforma invoice accounted for the highest number of activities.



The Procurement Officer was asked for copies of documents that were listed in the notification letter communicated to all entities to be made available upon arrival to aid the assessment processes. But unfortunately, not all of the documents were made available for review. The available documents were, a copy of the approved and updated 2019 procurement plan, few delivery notes, payment records for some activities, some quotations and the vote service ledger. The Procurement Officer informed the team that they have not been using contract register.

It was also observed during the review that the entity was not making full use of the standard procurement forms (SPF 1-6) as the review shows that procurement activities are executed by the entity without the requisite standard procurement forms.

We further observed that many of the procurement activities were planned but not carried out as planned. There was huge variance between the amount stated as the estimated value differ from the contract amounts and also the methods used were not in alignment with the plan. Three activities planned as framework contract were not executed as such. The table below provides sample of the activities executed contrary to the plan:

| Activity | Estimated Value | Planned Method | Actual Method | Actual Completion Value |
|--|-----------------|-----------------|---------------|-------------------------|
| Stationery | 237,564,889 | NCB | NCB | 459,266,000 |
| Computer and Ancillaries | 294,500,000 | NCB | NCB | 573,527,000 |
| Office Furniture and Office Equipment | 217,500,000 | NCB | ICB | 573,527,000 |
| Uniforms/Protective Clothing | 153,260,000 | NCB | RFQ | 73,540,000 |
| Vehicles and Motor Bikes | 676,000,000 | ICB | Not Executed | Not Executed |
| Spare Part for Photocopiers | 32,000,000 | RFQ | Not Executed | Not Executed |
| Spare Parts for Air Conditioners | 36,000,000 | RFQ | Not Executed | Not Executed |
| Spare Parts for Generator | 56,000,000 | RFQ | Not Executed | Not Executed |
| Maintenance of Air Conditioners | 88,704,000 | NCB | NCB | 79,200,000 |
| Maintenance of ERM System | 56,300,000 | RFQ | Not Executed | Not Executed |
| Office Cleaning | 128,000,000 | NCB | NCB | 130,854,000 |
| Printing Services | 138,000,000 | Single Sourcing | RFQ | 38,871,000 |
| Travelling Overseas | 1,856,959,625 | N/A | RFQ | 709,965,833 |
| Consultancy Services for the Supply of Product and Maintenance of IFMIS for the Government of Sierra Leone | Not Planned | Not Planned | Soul source | 3,645,609,782.55 |
| Maintenance of Generator | Not Planned | Not Planned | RFQ | 25,160,000 |

We observed that the use of invoices for commonly used items within the Accountant General's Department was excessive thus resulting in splitting which in turn encourages bypassing of standard practice and procedures in the procurement process.

Administrator and Registrar General (ARG)

For the 2019 financial year, the Administrator and Registrar General's Office reported a total of six (6) procurement activities with a cumulative value of one hundred and seventeen million leones (SLL117,000,000) based on records presented to the National Public Procurement Authority for review. All six (6) activities were reported as unplanned and 100% financed by the Government of Sierra Leone. The category of procurement were goods and were done using non-competitive method of Request for Quotation (RFQ). There was no contract register in this entity and based on reviews, more efficiency would have been realized in the procurement process if the entity had executed its procurement activities in line with its approved plan and schedule. Below table is a summary of activities and their corresponding values by the entity:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--------------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 6 | | 117,000,000 | |
| Procurement Not Planned | 6 | 100% | 117,000,000 | 100% |
| Category: Goods | 6 | 100% | 117,000,000 | 100% |
| Funding: GoSL | 6 | 100% | 117,000,000 | 100% |
| Methods: RFQ | 6 | 100% | 117,000,000 | 100% |

During the review, it was observed that all procurement activities were carried out by staff of the accounting unit and the entity does not have a dedicated procurement officer. The entity failed to use the formal procurement documents and we were only able to trace activities through payment vouchers and some delivery notes. The aspect of contract register, vote services ledger and evaluation reports could not be found in the institution. The entity is encouraged to ensure a professional procurement person is assigned to managed procurement processes.

The entity is also encouraged to ensure full use of Standard Procurement Forms (SPF 1-6) as the review showed that procurement activities are executed by the entity without the required standard forms.

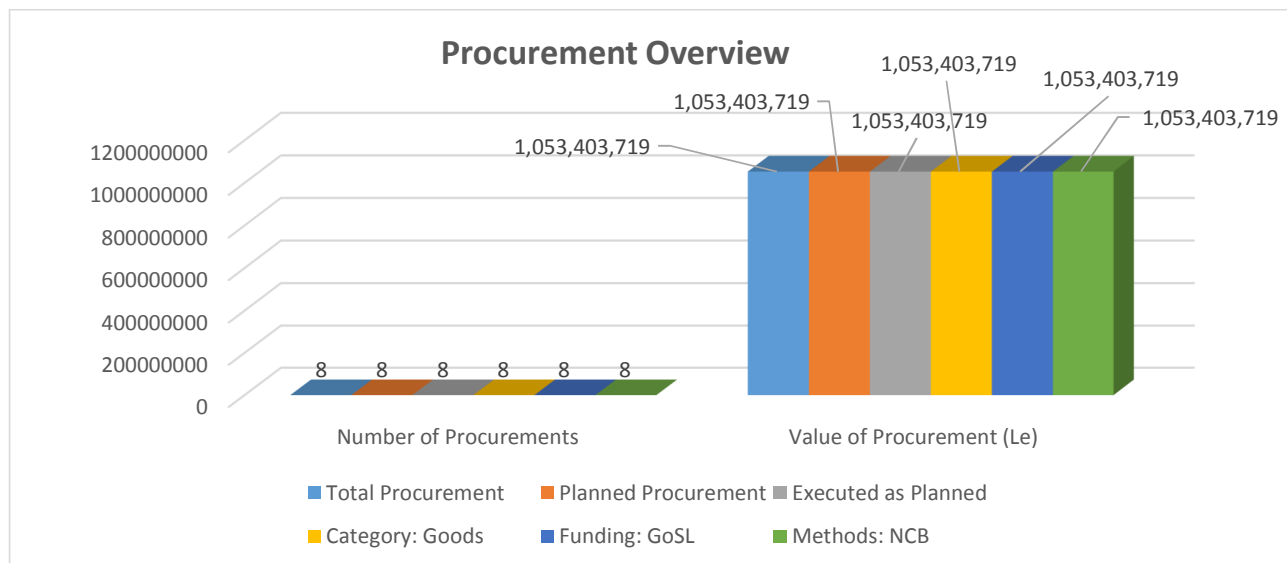
We observed during the review that all the activities implemented during the year under were not planned activities. Implementation of unplanned and unapproved procurement activities contravenes section 29 (1 & 2) of the Public Procurement Act 2016 thereby creating unplanned liabilities for government. The entity is encouraged to ensure strict adherence to procurement planning and execution in line with the approved plan.

Anti-Corruption Commission (ACC)

The National Public Procurement Authority as provided for in the 2016 Act reviewed eight (8) procurement activities amounting to one billion and fifty-three million, four hundred and three thousand, seven hundred and nineteen Leones (SLL1,053,403,719) carried out by the Anti-Corruption Commission for the 2019 financial year. Based on records presented for review, all eight (8) procurement activities were reported as planned and executed as planned and were 100% funded by the Government of Sierra Leone. All the activities implemented were for the procurement of goods using national competitive bidding (NCB) method. The use of open competitive methods and signing of framework contracts as demonstrated by this entity for frequently procured items is good these promote transparency, accountability and value for money.

The table and graph below show summary of activities and their corresponding values by the ACC for the year under review:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|---------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 8 | | 1,053,403,719 | |
| Planned Procurement | 8 | 100% | 1,053,403,719 | 100% |
| Executed as Planned | 8 | 100% | 1,053,403,719 | 100% |
| Category: Goods | 8 | 100% | 1,053,403,719 | 100% |
| Funding: GoSL | 8 | 100% | 1,053,403,719 | 100% |
| Methods: NCB | 8 | 100% | 1,053,403,719 | 100% |



Recommendations:

We recommend the following for all future procurement activities.

1. Ensure the annual procurement plan is regularly updated in line with the required activity before implementation.
2. Ensure procurement numbering in the procurement plan is consistent with that in the bidding document.
3. Continue to employ competitive methods and signing of framework contracts for all frequently purchased items.

Audit Service Sierra Leone (ASSL)

For the financial year 2019, records shows that Audit Service Sierra Leone undertook nine (9) procurement activities that accounted for thirty-one billion, four hundred and forty-seven million, nine hundred and twenty-five thousand, nine hundred and seventy-eight Leones and two hundred and eighty-seven cents (Le31,447,925,978.287). All nine activities were funded by the Government of Sierra Leone and were executed as planned in line with the approved plan.

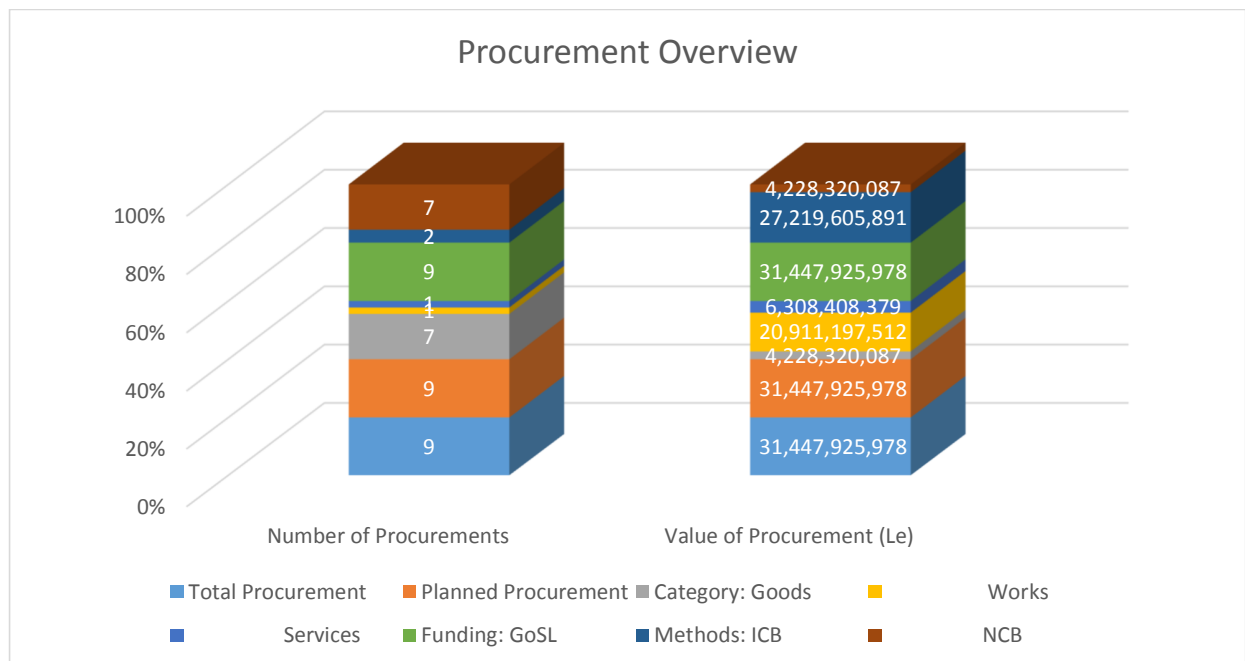
The categories used were goods, works and services. Procurement values for Goods amounted to Le4,228,320,087 being 13% through 7 activities, the value for Works was Le20,911,197,512 (66% of the value using 1 activity) and procurement of Services amounted to Le6,308,408,379 (21% of the value using one activity).

All the activities were implemented using open competitive methods of international competitive bidding (ICB) and national competitive bidding (NCB) methods respectively. The value of procurement implemented using ICB amounted to Le27,219,605,891 (87% by value)

whilst value of activities executed through NCB amounted to Le4,228,320,087 (13% by value also).

The table and chart below provide summary information of procurement activities and their financial impact carried out by the entity.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 9 | | 31,447,925,978 | |
| Planned Procurement | 9 | 100% | 31,447,925,978 | 100% |
| Category: Goods | 7 | 78% | 4,228,320,087 | 13% |
| Works | 1 | 11% | 20,911,197,512 | 66% |
| Services | 1 | 11% | 6,308,408,379 | 20% |
| Funding: GoSL | 9 | 100% | 31,447,925,978 | 100% |
| Methods: ICB | 2 | 22% | 27,219,605,891 | 87% |
| NCB | 7 | 78% | 4,228,320,087 | 13% |



However, during the review process, the Procurement Officer was unable to make available to the team the contract register and also the completed bid evaluation report for the

procurement of two new vehicles for Audit Service Sierra Leone. The non-availability of the contract register made it difficult for the team to ascertain whether all procurement activities implemented during the year were fully disclosed. The entity is encouraged to maintain a contract register and ensure all contractual details are fully recorded in it.

We observed during the review process that procurement of works related to the “proposed rehabilitation work to unfinished structure for Audit Service Sierra Leone” for which the contract was awarded in December 2019, is still awaiting the payment of 30% advance payment as per the contract. Such delay would in turn adversely affect the initiation and implementation of the activity thereby leading to additional costs.

ASSL is encouraged to ensure continued compliance with the legal framework on public procurement during execution of their procurement activities.

Bank Of Sierra Leone (BSL)

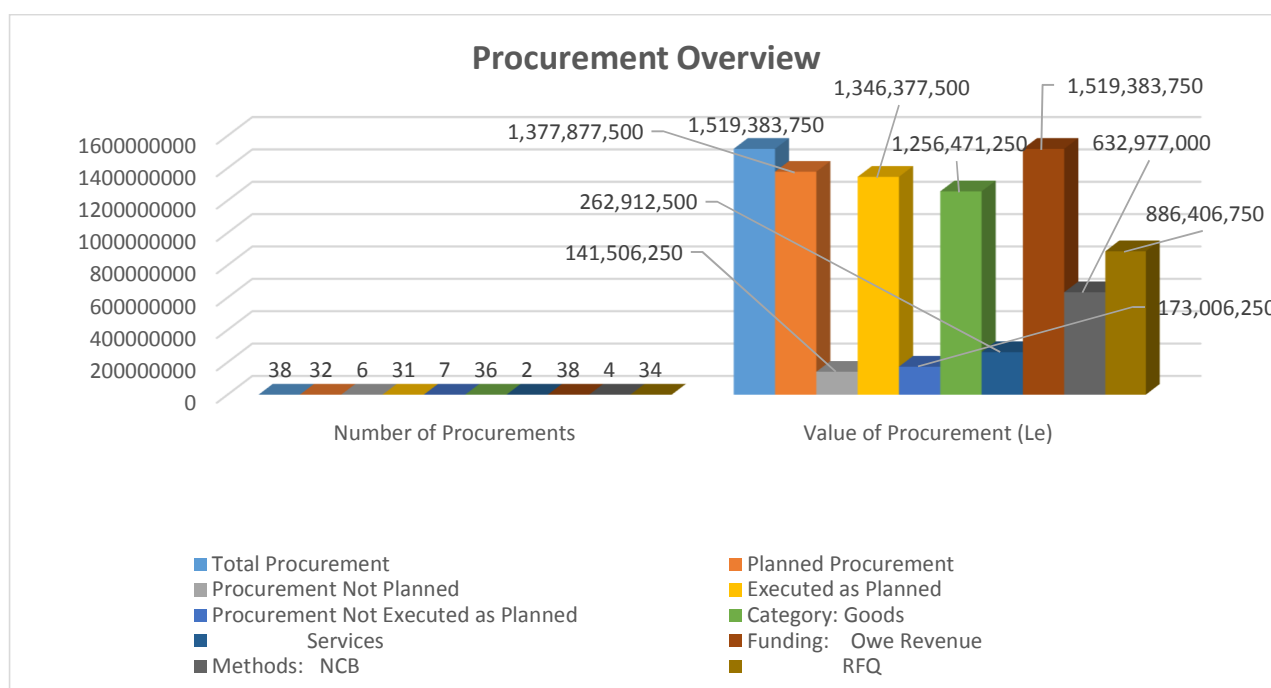
The National Public Procurement Authority as provided for in the 2016 Act reviewed thirty-eight (38) procurement activities that amounted to one billion, five hundred and nineteen million, three hundred and eighty-three thousand, seven hundred and fifty Leones (Le1,519,383,750) carried out by the Bank of Sierra Leone for the 2019 financial year. Le1,377,877,500 (91%) of this amount was for activities that were recorded on the procurement plan, whilst Le141,506,250 (9%) was unplanned procurement activities. It was observed that only 89% of the value of procurement were implemented in conformity with the approved 2019 plan. The activities were 100% financed through internally generated funds.

The categories of procurement were goods and services. Le1,256,471,250 (83%) of the value of procurement were for goods executed through 36 activities and the remaining 2 were the procurement of Services that amounted to Le262,912,500 being 17% of the value.

Disappointingly, the highest value and number of activities were executed using the request for quotation (RFQ) method. RFQ was used for 58% of the value through 34 procurement activities. The entity failed to aggregate the values of frequently purchased items of similar nature to attain open competitive thresholds.

The table and graph below provide summary analysis of all procurement activities and their financial impact carried out by BSL:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 38 | | 1,519,383,750 | |
| Planned Procurement | 32 | 84% | 1,377,877,500 | 91% |
| Procurement Not Planned | 6 | 16% | 141,506,250 | 9% |
| Executed as Planned | 31 | 82% | 1,346,377,500 | 89% |
| Procurement Not Executed as Planned | 7 | 18% | 173,006,250 | 11% |
| Category: Goods | 36 | 95% | 1,256,471,250 | 83% |
| Services | 2 | 5% | 262,912,500 | 17% |
| Funding: Owe Revenue | 38 | 100% | 1,519,383,750 | 100% |
| Methods: NCB | 4 | 11% | 632,977,000 | 42% |
| RFQ | 34 | 89% | 886,406,750 | 58% |



Based on the records presented for review, we discovered some amount of under-reporting. For example, documentation related to the procurement for the printing of new notes was not made available to the review team.

We further observed deviation from the plan and some activities were not planned but were executed using RFQs. The table below provides a list of some of these activities:

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|---|-------------|----------------|---------------|-------------------------|
| Procurement of Stationeries | NCB | 495,319,000 | RFQ | 56,521,000 |
| | NCB | 495,319,000 | NCB | Not as planned |
| | | | | On going |
| Procurement of Computer Consumables | ICB | 771,996,000 | RFQ | 168,015,000 |
| | | | | Not as planned |
| Computer Consumables, Repairs and Maintenance Items | | | | |
| | ICB | 771,996,000 | NCB | |
| | | | | Evaluation Stage |
| Procurement of Motor Vehicles for Directors | ICB | 3,770,000,000 | ICB | Cancelled (15/01/2020) |
| Procurement of Uniforms, Neckties & Scarves, Security caps and Badges | NCB | 162,500,000 | NCB | 99,302,000 |
| Procurements of Long Service Award (Plaques) | NCB | 120,000,000 | NCB | 67,349,750 |
| Procurement of Office Equipment | ICB | 3,975,000,000 | RFQ | 110,242,000 |
| | | | | Not as Planned |

| | | | | |
|--|-------------|---------------|---------|----------------|
| Procurement of Local Area Network (LAN) | ICB | 3,746,000,000 | RFQ | 39,330,000 |
| | | | | Not as planned |
| Procurement of Cleaning items | NCB | 140,541,000 | RFQ | 36,650,000 |
| Cleaning Materials (Lot 3) | | | | Not as planned |
| | NCB | 140,541,000 | NCB | Ongoing |
| Facelift of Sam Bangura Building (Procurement of Tilling Materials) | NCB | 3,000,000,000 | RFQ | 12,210,000 |
| | | | | Not as planned |
| Procurement of Printing Consumables | RFQ | 46,827,000 | RFQ | 74,947,750 |
| | | | | Not as Planned |
| Assorted drinks for Governor's Dinner | NCB | 87,574,800 | RFQ | 21,786,000 |
| | | | | Not as planned |
| Procurement of window curtains, office furniture and equipment (Kenema Branch) | ICB | 900,000,000 | RFQ | 54,458,000 |
| | | | | Not as planned |
| Procurement of Calendars & Diaries 2020 (Lot 1) | NCB | 320,000,000 | NCB | 233,162,500 |
| | | | | Not as planned |
| Hospitality Items (Lot 2) | NCB | 318,149,000 | NCB/RFQ | 357,613,500 |
| Wireless radios | Not in Plan | Nil | RFQ | 34,500,000 |
| Handheld and body scanner | Not in Plan | Nil | RFQ | 10,000,000 |
| Staff Id Cards | Not in Plan | Nil | RFQ | 15,007,000 |
| Installation of panel board on 400 KVA Generator | Not in Plan | Nil | RFQ | 41,647,250 |
| Motor Vehicle tyres | Not in Plan | Nil | RFQ | 48,300,000 |
| Power Cable for Generator | Not in Plan | Nil | RFQ | 15,605,000 |
| Cisco Router | Not in Plan | Nil | RFQ | 18,400,000 |
| Dialet tile | Not in Plan | Nil | RFQ | 16,305,000 |

Recommendations:

The National Public Procurement Authority recommends the following for all subsequent activities by the Bank of Sierra Leone:

1. Ensure the effective use of open competitive methods becomes the default procurement method to enhance transparency, accountability and fairness in public procurement landscape;
2. Ensure their activities are in line with the relevant legal frameworks on public procurement;
3. Ensure values of frequently purchased items of similar nature are aggregated, open competitive methods are used to sign framework contracts to save cost and time;
4. The entity should desist from implementing activities that are not planned to avoid unnecessary liability on the revenue. In addition, the entity should update approved unplanned activities on the procurement plan which should then be shared with NPPA for validation.
5. All contract details, including RFQs, should be stated in the contract register.

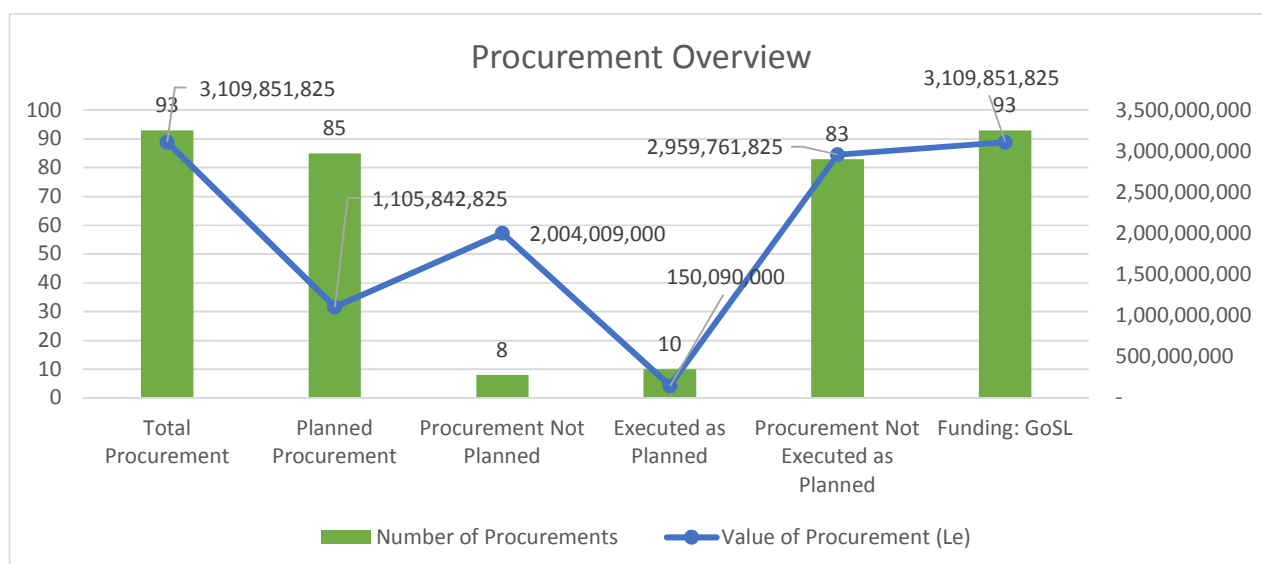
Bo City Council

The National Public Procurement Authority as provided for in the 2016 Act reviewed ninety-three (93) procurement activities with a total value of three billion, one hundred and nine million, eight hundred and fifty-one thousand, eight hundred and twenty-five Leones (Le3,109,851,825) carried out by the Bo City Council for the 2019 financial year based on records presented. All procurement activities were 100% funded by the Government of Sierra Leone. Of the 93 executed activities, 85 activities with a value of Le1,105,842,825 (36% of the value) were reported as planned whilst the remaining eight activities amounting to Le2,004,009,000 (64%) were unplanned. Implementation of unplanned activities contravenes section 29 (1 & 2) of the Public Procurement Act 2016 as it could lead to the creation of unplanned liabilities for government.

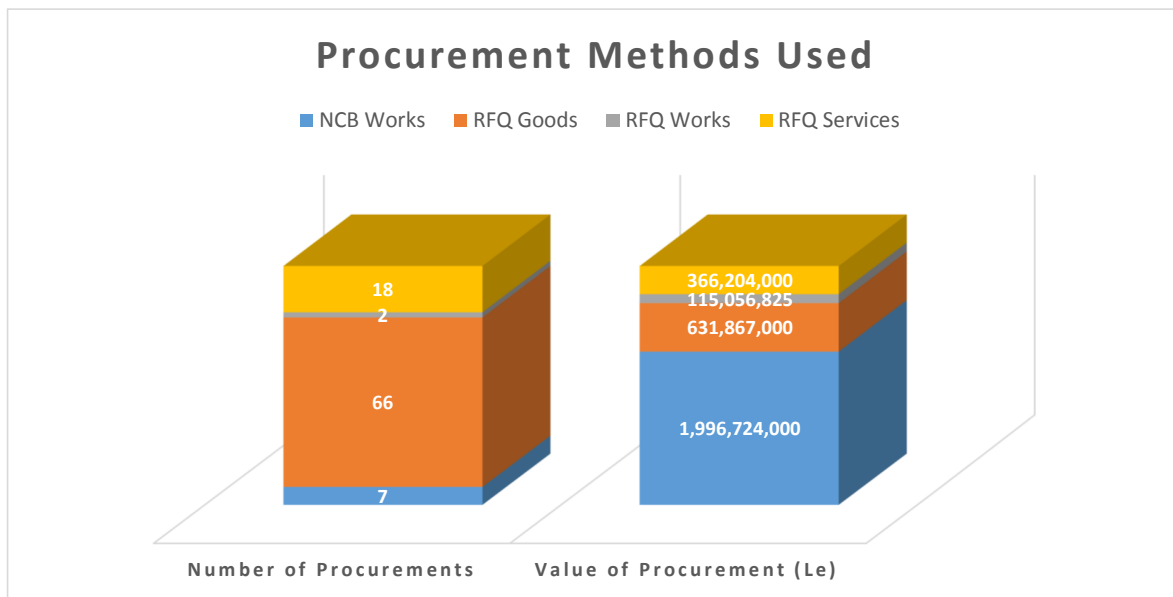
Based on the records reviewed, only 10 activities amounting to Le150,090,000 (5% of the value) were executed in conformity with the approved plan. Disappointingly, 83 activities valued at Le2,959,761,825 (95%) were executed by the entity in complete contravention of the approved plan for the year under review.

The categories of procurement were for goods, works and services implemented using national competitive bidding and request for quotation methods. NCB accounted for the highest value of procurement whereas RFQ accounted the highest number of activities. The value of goods procured amounted to Le631,867,000 (20% of the value) executed using 66 activities, the value of works amounted to Le2,111,780,825 (68%) of the value implemented using 9 activities and the value of services accounted for Le366,204,000 (12%) of the value through 18 procurement activities. The table and graph below provide summary information of all procurement activities by the entity:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 93 | | 3,109,851,825 | |
| Planned Procurement | 85 | 91% | 1,105,842,825 | 36% |
| Procurement Not Planned | 8 | 9% | 2,004,009,000 | 64% |
| Executed as Planned | 10 | 11% | 150,090,000 | 5% |
| Procurement Not Executed as Planned | 83 | 89% | 2,959,761,825 | 95% |
| Category: Goods | 66 | 71% | 631,867,000 | 20% |
| Works | 9 | 10% | 2,111,780,825 | 68% |
| Services | 18 | 19% | 366,204,000 | 12% |
| Funding: GoSL | 93 | 100% | 3,109,851,825 | 100% |
| Methods: NCB | 7 | 8% | 1,996,724,000 | 64% |
| RFQ | 86 | 92% | 1,113,127,825 | 36% |



The graph below explains the various categories of procurement employed by this entity in 2019 to procure goods, works and services. Based on the details, procurement of works accounts for 68% of the value being the highest whilst procurement of goods accounts for 71% of the number of procurement respectively.



During the review, the Procurement Officer was asked for copies of documents that were listed in the notification letter communicated to all entities to be made available upon arrival to aid the assessment processes. But only the copy of the approved procurement plan (which was not updated) was made available. The procurement officer mistook the supplier database to be the contract register.

Poor records management was demonstrated as most of the procurement records were incomplete. There was no contract register, vendor service ledger, payment records and SPF 1 could not be traced. Almost all contracts awarded did not stipulate delivery dates, thus making it difficult to ascertain whether contracts were executed in a timely manner or not. It was also difficult to assess the cost implications of such delays due to difficulties in obtaining accurate data.

The frequency of the use of the same contractors for various activities is high. Long delays in payment is also very high. Ninety out of the ninety-three contracts executed experienced considerable payment delays.

We noted artificial splitting of procurement requirements to deliberately use non-competitive methods of RFQ. The entity is encouraged to make full use of open competitive methods and sign framework contracts by aggregating values of frequently purchased items of similar nature. Below is a list of procurement activities implemented that were not planned or not executed in accordance with the plan:

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|--|-----------------|------------------|---------------|-------------------------|
| Stationery | NCB | Le 125,709,274 | RFQ | Le 68,426,000 |
| Maintenance of solar and electrical fridge | RFQ | Le 20,000,000 | RFQ | Le 2,000,000 |
| DSTV accessories | RFQ | Le 24,512,000 | RFQ | Le 20,512,000 |
| Office /school furniture | NCB | Le 67,500,000 | RFQ | Le 97,170,000 |
| Seed planting materials | RFQ | Le 16,630,000 | RFQ | Le 9,012,000 |
| Fertilizer | RFQ | Le 4,000,000 | RFQ | Le 12,012,000 |
| Core text book | RFQ | Le 20,000,000 | RFQ | Le 46,000,000 |
| Toiletries Sanitary items | RFQ | Le 11,500,000 | RFQ | Le 4,005,000 |
| Drugs /vaccine | RFQ | Le 81,000,000 | RFQ | Le 20,110,000 |
| Refreshment | RFQ | Le 197,000,000 | RFQ | Le 11,300,000 |
| Security services | RFQ | Le 24,000,000 | RFQ | Le 11,800,000 |
| Spare for vehicle maintenance and bike | NCB | Le 181,500,000 | RFQ | Le 47,732,000 |
| Uniform & protective gears | RFQ | Le 32,800,000 | RFQ | Le 13,880,000 |
| Assorted food items | RFQ | Le 10,000,000 | RFQ | Le 20,069,000 |
| Assorted working tools | NCB/RFQ | Le 44,189,000 | RFQ | Le 22,230,000 |
| Procurement of laptop computer dell | RFQ | Le 24,000,000 | RFQ | Le 21,000,000 |
| Rehabilitation of class room building | NCB | Le 245,000,000 | RFQ | Le108,031,825 |
| Printer photocopies projector | RFQ | Le16,500,000 | RFQ | 1,000,000 |
| Supply of spare maintenance of Perkins generator | RFQ | Le 8,030,000 | RFQ | Le 8,030,000 |
| Procurement of football Jersey | RFQ | Le 6,800,000 | RFQ | Le 1,100,000 |
| Purchase of poly bags | RFQ | Le 6,000,000 | RFQ | Le 5,000,000 |
| Procurement of motor bike | RFQ | Le 44,000,000 | RFQ | Le 8,166,000 |
| Protective gear for national cleaning day | RFQ | Le 38,686,000 | RFQ | 38,686,000 |
| Procurement of assorted cleaning | RFQ | Le 10,000,000 | RFQ | Le 9,080,000 |
| Construction of culverts and bridges | NCB | Le 2,110,000,000 | RFQ | 1,996,724,000 |
| Hiring of bulldozer and tipper trucks | NCB | Le287,000,000 | RFQ | Le 426,359,000 |
| Spare parts for maintenance of JCB front end loader | Not in the plan | Le 71,200,000 | NCB | Le 71,200,000 |
| | NCB | | | |
| Procurement of spare part for maintenance of 5solar refrigerator | Not in the plan | Le 2,000,000 | RFQ | Le 2,000,000 |
| Rehabilitation of piggery pen at change form | Not in the plan | Le 7,025,000 | RFQ | Le 7,025,000 |
| | RFQ | | | |

Bo District Council

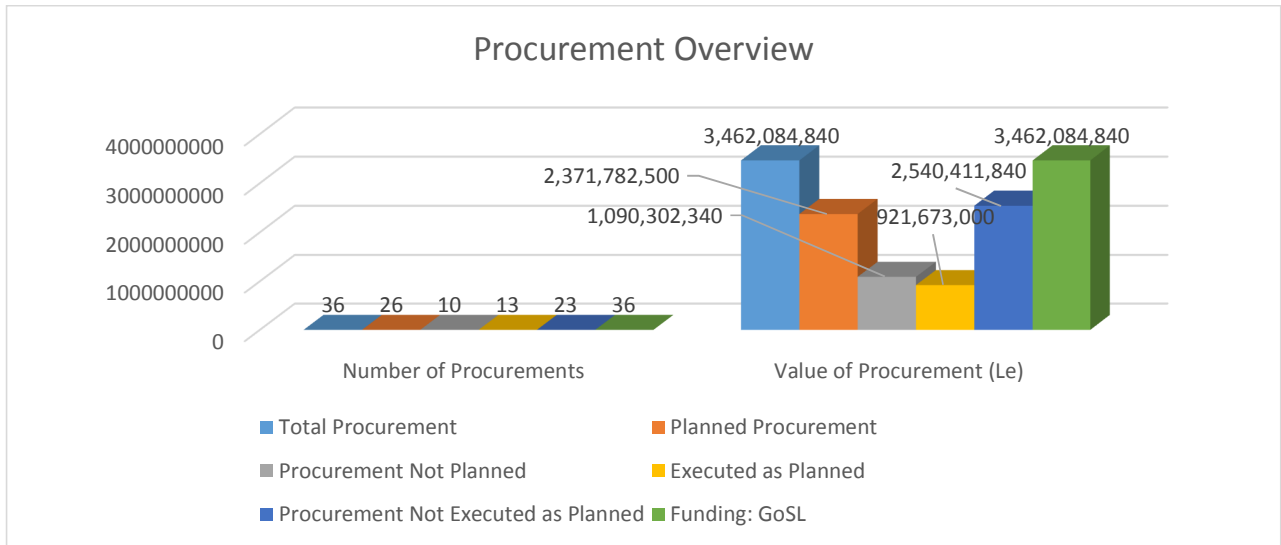
For the financial year 2019, the Bo District Council undertook thirty-six (36) procurement activities amounting to three billion, four hundred and sixty-two million and eighty-four thousand, eight hundred and forty leones (Le3,462,084,840) based on records presented to the National Public Procurement Authority for review.

Twenty-six activities to the value of Le2,371,782,500 were reported as planned and the remaining 10 activities to the value of Le1,090,302,340 were unplanned activities executed by the entity. Unfortunately, only 13 activities to the value of Le921,673,000 being 27% of the total value were executed in conformity to the procurement plan; whereas 23 activities to the value of Le2,540,411,840 being 73% of the value were implemented contrary to the approved plan as the values and methods used differ from what was approved in the plan. The entity should have reviewed and updated the procurement plan to reflect the activities implemented as execution of unplanned procurement activities shows lack of proper fiscal discipline. Further, the level of procurement splitting observed during the review cannot support the claim that the activities were planned.

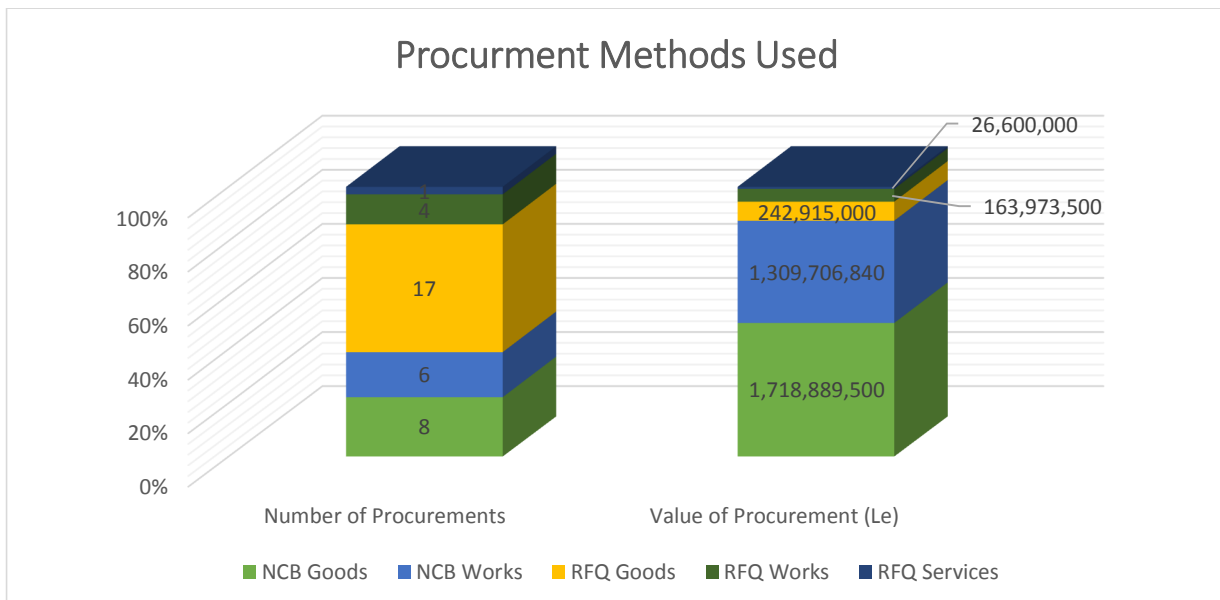
The categories of procurement were for goods, works and services implemented using national competitive bidding and request for quotation methods. The value of goods procured amounted to Le1,961,804,500 being 57% executed using 25 activities, and the value of works amounted to Le1,473,680,340 being 43% implemented using 10 activities, whereas, the value of services accounted for Le26,600,000 being 1% of the value through 1 procurement activity. All the activities were implemented using funds from the consolidated revenue fund.

The table and graph below provide overview of the procurement activities implemented and their corresponding values during the year under review:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 36 | | 3,462,084,840 | |
| Planned Procurement | 26 | 72% | 2,371,782,500 | 69% |
| Procurement Not Planned | 10 | 28% | 1,090,302,340 | 31% |
| Executed as Planned | 13 | 36% | 921,673,000 | 27% |
| Procurement Not Executed as Planned | 23 | 64% | 2,540,411,840 | 73% |
| Category: Goods | 25 | 69% | 1,961,804,500 | 57% |
| Works | 10 | 28% | 1,473,680,340 | 43% |
| Services | 1 | 3% | 26,600,000 | 1% |
| Funding: GoSL | 36 | 100% | 3,462,084,840 | 100% |
| Methods: NCB | 14 | 39% | 3,028,596,340 | 87% |
| RFQ | 22 | 61% | 433,488,500 | 13% |



The graph below provides information on the different categories of procurement using NCB and RFQ. Based on the details, procurement of goods using NCB accounted for Le1,718,889,500 implemented through 8 activities and being the highest value item; followed by procurement of works using NCB with a value of Le1,309,706,840. However, procurement of goods using RFQ accounted for the highest number of activities as shown in the chart below:



Based on the above, high level of procurement splitting was observed during the review process in contravention of the legal framework on public procurement.

Other Key Observations and Recommendations

Reluctance by the Procurement Officer to allow the team to commence the review process despite a notification sent in advance almost two months was one major challenge. We requested submission of relevant documents listed in the notification to aid the process. However, we were only able to get the copy of the approved 2019 procurement plan and a ledger with names of bidders who purchased and submitted bid documents for NCB procurement activities.

All other required documents like the contract register, vote service ledger, records of delivery and contract, completion reports and certificate, payment records were scanty and almost all the procurement activities were initiated without using the SPF1 form. Further, some minutes of evaluation reports and bid opening were not signed and dated by the procurement committee members and some delivery notes were not made available for reviews. The ones made available were not signed and dated by the contractors. The non-submission of these documents makes it doubtful and difficult to ascertain whether detailed declaration of the procurement activities implemented by the entity is correct.

We also observed during the review that categorization of procurement requirements by the Council is an issue. Items of dissimilar nature are lumped together in the same lot.

Also, we noted that the filing system was very poor and almost completely out of place. Access to procurement records was very strenuous because the records were not well arranged based on activity and the supporting documents like completion report, completion certificate, payment records, advance payment for some activities were not made available.

We also observed that Council was not making use of the various Standard Procurement Forms as required including SPF1 (Requisition Form), SPF2 (Submission to Procurement Committee for Approval), SPF3 (Procurement Committee), SPF4 (Evaluation Report/Least Cost Selection), SPF5 (Evaluation Report/Quality & Cost Based Selection), SPF6 (Monthly Procurement Report to NPPA), Standard Contract Documents/LPOs.

We also noted high level of artificial splitting of procurement activities to deliberately use non-competitive methods. Council is strongly encouraged to make full use of framework contracts by aggregating values of frequently purchased items of similar nature.

Bombali District Council

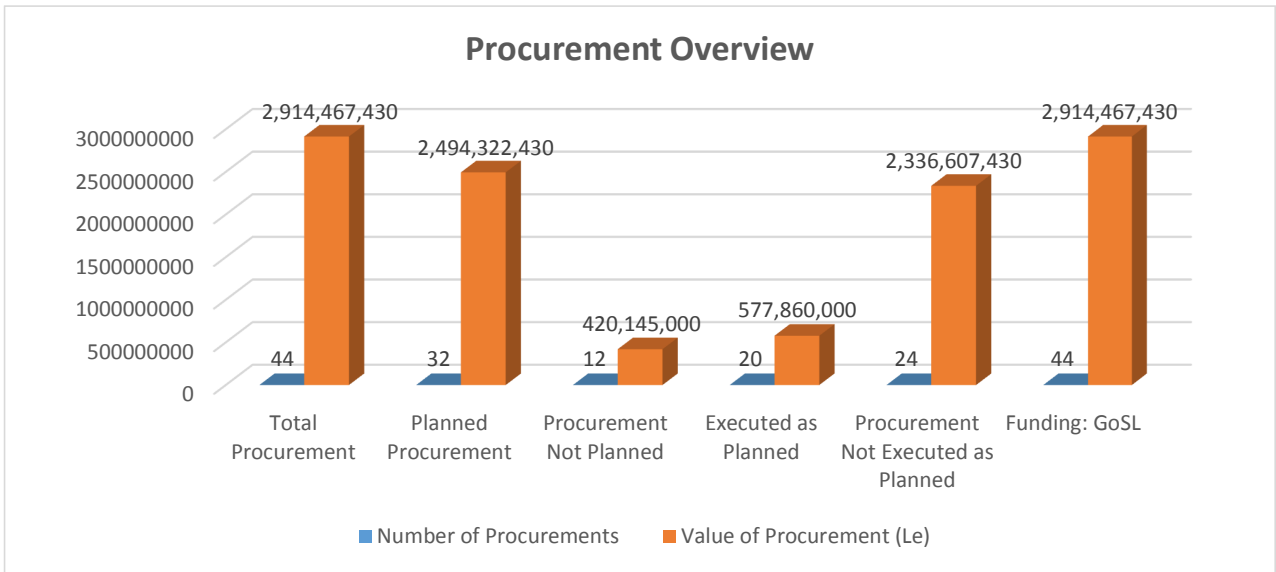
During the 2019 financial year, Bombali District Council implemented forty-four (44) activities amounting to two billion, nine hundred and fourteen million, four hundred and sixty-seven thousand, four hundred and thirty Leones (Le2,914,467,430) based on records presented to the NPPA team for review. All the activities were 100% financed by the Government of Sierra Leone.

From the reviews, planned procurement activities amounted to Le2,494,322,430 being 86% of the value of procurement activities implemented and unplanned and unapproved procurement executed to the value of Le420,145,000 being 14% of the value. Disappointingly, procurement activities amounting to Le2,336,607,430 being 80% of the value were not executed in conformity with the procurement plan based on the values and methods. Implementation of unplanned and unapproved procurement activities contravenes section 29 (1 & 2) of the Public Procurement Act 2016 thereby creating unplanned liabilities for government.

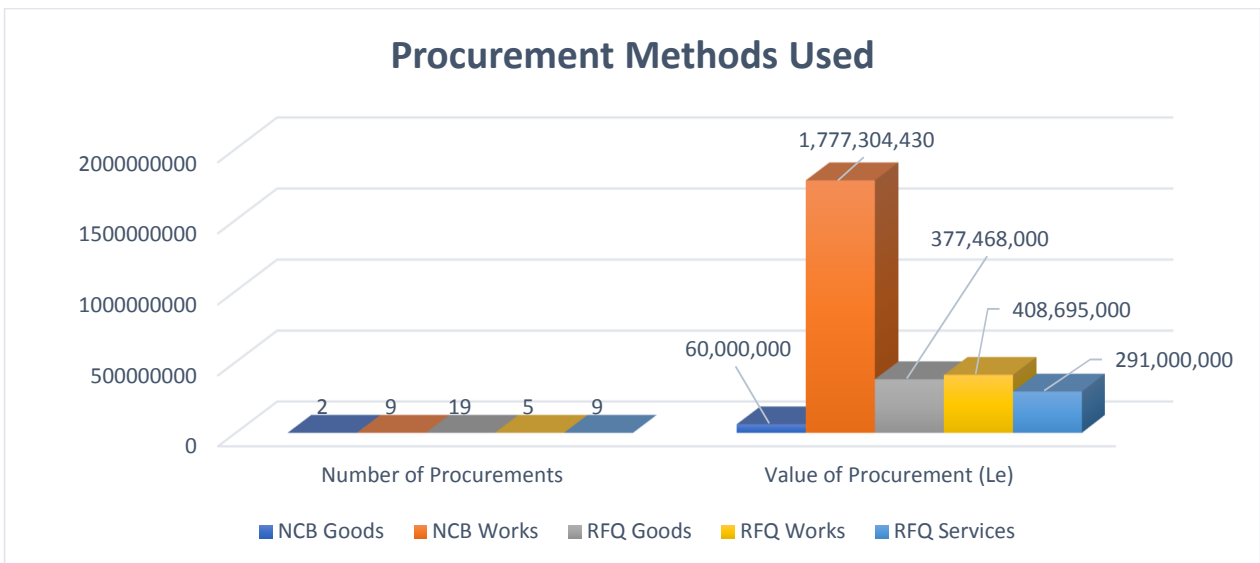
The categories of procurement were goods, works and services. Procurement of goods implemented through 21 procurement activities totaled Le437,468,000 (13%) followed by procurement of works executed through 14 procurement activities amounting to Le2,185,999,430 (75%) and procurement of services executed through 9 procurement activities amounting to Le291,000,000 (12%).

The methods of procurements used by the entity were national competitive bidding (NCB) and the request for quotation methods (RFQ). NCB procurement accounted for 63% of the value whilst RFQ accounted for 37%. However, based on the number of RFQs used shows that there was highly level of procurement splitting by the entity contrary to the legal provisions. The table and graph below provide details of the procurement activities and their values implemented by this entity:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 44 | | 2,914,467,430 | |
| Planned Procurement | 32 | 73% | 2,494,322,430 | 86% |
| Procurement Not Planned | 12 | 27% | 420,145,000 | 14% |
| Executed as Planned | 20 | 45% | 577,860,000 | 20% |
| Procurement Not Executed as Planned | 24 | 55% | 2,336,607,430 | 80% |
| Category: Goods | 21 | 48% | 437,468,000 | 15% |
| Works | 14 | 32% | 2,185,999,430 | 75% |
| Services | 9 | 20% | 291,000,000 | 10% |
| Funding: GoSL | 44 | 100% | 2,914,467,430 | 100% |
| Methods: NCB | 11 | 25% | 1,837,304,430 | 63% |
| RFQ | 33 | 75% | 1,077,163,000 | 37% |



The chart provides illustration of the various methods of procurement employed for each category of activity by the entity. Based on the records reviewed, procurement of works using NCB accounted for Le1,777,304,430 being the highest value and procurement of goods using RFQ accounted for 19 activities being the highest number of activities.



The below table shows the level of splitting of procurement requirements by the entity in order to avoid the use of open competitive methods as the total values fall within NCB threshold

| No | Description | Contract value |
|----|--|--------------------|
| 1 | Spare parts | 23,415,000 |
| | | 18,000,000 |
| | | 15,000,000 |
| | | 21,000,000 |
| | Total | 77,415,000 |
| 2 | General cleaning tools | 21,950,000 |
| | | 21,950,000 |
| | | 21,600,000 |
| | Total | 65,500,000 |
| 3 | Hiring of machines for national cleaning | 22,000,000 |
| | | 22,000,000 |
| | | 22,000,000 |
| | | 110,000,000 |
| | | 22,000,000 |
| | | 22,000,000 |
| | Total | 220,000,000 |
| 4 | Hiring of vehicle for distribution of books, teaching and learning | 50,000,000 |
| | | 15,000,000 |
| | | |
| | Total | 65,000,000 |

Bonthe District Council

The National Public Procurement Authority reviewed procurement activities at the Bonthe District Council for the 2019 financial year. Based on documents presented for review, it was established that Bonthe District Council implemented eighty-three (83) procurement activities to the value of one billion, one hundred and eighty-nine million, one hundred and eighty-four thousand, four hundred and forty-four Leones (Le1,189,184,444). All the activities were 100% financed by the Government of Sierra Leone.

Based on the records reviewed, fifty (50) of the activities amounting to Le625,398,700 were reported as planned procurement whilst the remaining 33 to the value of Le563,785,744 were unplanned executed activities thereby creating unplanned financial liability for government. Seventy-one of the activities amounting to Le1,027,664,444 (86% of the value) were not implemented in conformity with the procurement plan. This further creates doubt about the claim by the entity that the activities were planned.

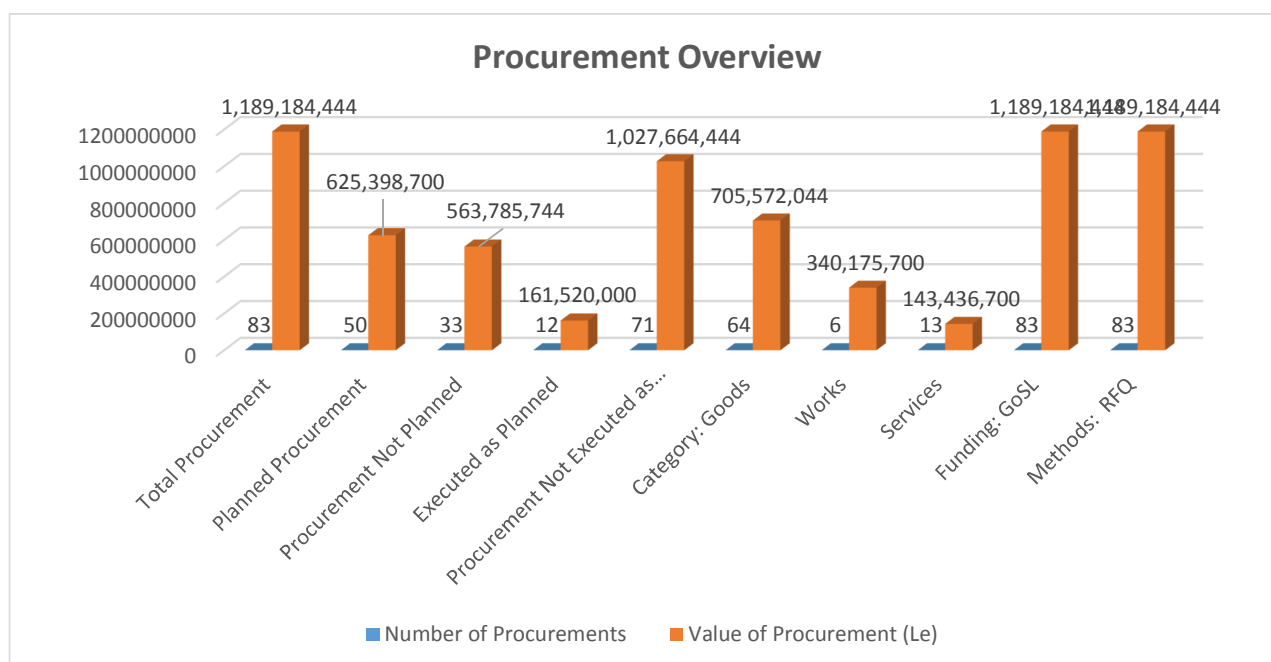
The review further revealed that all the activities were done through non-competitive method of RFQ. The frivolous use of RFQ points to splitting having taken place in the execution of these procurement activities which contravenes section 37 (2) of the 2016 Public Procurement Act and undermines the principles of competition in public procurement. The entity failed to

make use of opportunities to have aggregated the values of frequently purchased items of similar nature which in turn would have resulted in thresholds for open competitive methods.

The categories of procurement were goods, works and services. Procurement of goods was implemented through sixty-four activities totaling Le705,572,044 (59% of value), followed by procurement of works executed through six procurement activities amounting to Le340,175,700 (29% of value) and procurement of services executed through thirteen procurement activities amounting to Le143,436,700 (12%).

The table and chart below illustrate overview of the procurement activities implemented and their corresponding values:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 83 | | 1,189,184,444 | |
| Planned Procurement | 50 | 60% | 625,398,700 | 53% |
| Procurement Not Planned | 33 | 40% | 563,785,744 | 47% |
| Executed as Planned | 12 | 14% | 161,520,000 | 14% |
| Procurement Not Executed as Planned | 71 | 86% | 1,027,664,444 | 86% |
| Category: Goods | 64 | 77% | 705,572,044 | 59% |
| Works | 6 | 7% | 340,175,700 | 29% |
| Services | 13 | 16% | 143,436,700 | 12% |
| Funding: GoSL | 83 | 100% | 1,189,184,444 | 100% |
| Methods: RFQ | 83 | 100% | 1,189,184,444 | 100% |



Some of the relevant documents requested during the review that would have enabled detailed review process like contract register, vote service ledger, bid evaluation reports, contract completion reports/certificates, delivery notes, etc could not be traced and payment records also were not provided. Only the procurement plan and a few bid evaluation reports were made available to the review team.

Records management poses serious challenge for this entity as it proved very difficult to locate and make available most documents. Filing system is practically non-existent and the few files are very incomplete.

We also observed that Council was not making full use of the various Standard Procurement Forms in the conduct of procurement activities.

We also discovered instances of artificial splitting of procurement requirements to deliberately use non-competitive methods by the Council. The Council is encouraged to make full use of framework contracts by aggregating values of frequently purchased items of similar nature. Below are lists of activities that were implemented contrary to the plan.

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|------------------------|-------------|----------------|---------------|-------------------------|
| Procurement Stationery | NCB | Le 109,217,323 | RFQ | Le 1,405,700 |
| Procurement Stationery | NCB | Le 109,217,323 | RFQ | Le 10,000,000 |
| Procurement Stationery | NCB | Le 109,217,323 | RFQ | Le 1,200,000 |
| Procurement Stationery | NCB | Le 109,217,323 | RFQ | Le 6,000,000 |
| Procurement Stationery | NCB | Le 109,217,323 | RFQ | Le 2,000,000 |
| Procurement Stationery | NCB | Le 109,217,323 | RFQ | Le 35,310,000 |
| Procurement Stationery | NCB | Le 109,217,323 | RFQ | Le 1,404,000 |
| Procurement Stationery | NCB | Le 109,217,323 | RFQ | Le 4,100,000 |
| Procurement Stationery | NCB | Le 109,217,323 | RFQ | Le 5,000,000 |
| Procurement Stationery | NCB | Le 109,217,323 | RFQ | Le 14,000,000 |
| Procurement Stationery | NCB | Le 109,217,323 | RFQ | Le 11,200,000 |
| Procurement Stationery | NCB | Le 109,217,323 | RFQ | Le 4,500,000 |

| | | | | |
|---------------------------------|-----|-------------------|-----|---------------|
| Procurement Stationery | NCB | Le 109,217,323 | RFQ | Le 5,000,000 |
| Procurement Stationery | NCB | Le 109,217,323 | RFQ | Le 1,500,000 |
| Procurement of office equipment | RFQ | Le 52,337,186 | RFQ | Le 13,200,000 |
| Procurement of office equipment | RFQ | Le 52,337,186 | RFQ | Le 15,000,000 |
| Procurement of office equipment | RFQ | Le 52,337,186 | RFQ | Le 6,000,000 |
| Procurement of office equipment | RFQ | Le 52,337,186 | RFQ | Le 35,310,000 |
| Procurement of office equipment | RFQ | Le 52,337,186 | RFQ | Le 15,000,000 |
| Refreshment Services | NCB | Le 189,783,994.97 | RFQ | Le 3,740,000 |
| Refreshment Services | NCB | Le 189,783,994.97 | RFQ | Le 5,000,000 |
| Refreshment Services | NCB | Le 189,783,994.97 | RFQ | Le 15,576,000 |
| Refreshment Services | NCB | Le 189,783,994.97 | RFQ | Le 4,100,000 |
| Refreshment Services | NCB | Le 189,783,994.97 | RFQ | Le 4,500,000 |
| Refreshment Services | NCB | Le 189,783,994.97 | RFQ | Le 21,535,000 |
| Refreshment Services | NCB | Le 189,783,994.97 | RFQ | Le 1,170,000 |
| Refreshment Services | NCB | Le 189,783,994.97 | RFQ | Le 16,200,000 |
| Refreshment Services | NCB | Le 189,783,994.97 | RFQ | Le 15,000,000 |
| Refreshment Services | NCB | Le 189,783,994.97 | RFQ | Le 12,000,000 |
| Refreshment Services | NCB | Le 189,783,994.97 | RFQ | Le 5,250,000 |
| Refreshment Services | NCB | Le 189,783,994.97 | RFQ | Le 15,300,000 |
| Maintenance and spare parts | NCB | Le 91,522,960.90 | RFQ | Le 3,000,000 |
| Maintenance and spare parts | NCB | Le 91,522,960.90 | RFQ | Le 9,000,000 |
| Maintenance and spare parts | NCB | Le 91,522,960.90 | RFQ | Le 3,500,000 |
| Maintenance and spare parts | NCB | Le 91,522,960.90 | RFQ | Le 4,000,000 |
| Maintenance and spare parts | NCB | Le 91,522,960.90 | RFQ | Le 10,000,000 |
| Maintenance and spare parts | NCB | Le 91,522,960.90 | RFQ | Le 4,000,000 |
| Maintenance and spare parts | NCB | Le 91,522,960.90 | RFQ | Le 11,300,000 |
| Maintenance and spare parts | NCB | Le 91,522,960.90 | RFQ | Le 12,000,000 |
| Maintenance and spare parts | NCB | Le 91,522,960.90 | RFQ | Le 30,000,000 |
| Maintenance and spare parts | NCB | Le 91,522,960.90 | RFQ | Le 11,500,000 |
| Procurement of tools | NCB | Le 146,000,000 | RFQ | Le25,000,000 |
| Procurement of tools | NCB | Le 146,000,000 | RFQ | Le 8,000,000 |
| Procurement of tools | NCB | Le 146,000,000 | RFQ | Le 4,000,000 |
| Procurement of tools | NCB | Le 146,000,000 | RFQ | Le 8,000,000 |

Recommendations:

From the review, the National Public Procurement Authority recommends the following for all future procurement of the Bonthe District Council:

1. Develop a realistic procurement plan and regularly update plan where necessary to avoid executing activities that are not in the plan;
2. Ensure values of frequently purchased items of similar nature are aggregated, open competitive methods are used to sign framework contracts to save cost and time;
3. Ensure all activities in competitive threshold are reviewed by NPPA and concurrence given before award of contract;
4. Ensure the use of open competitive methods becomes the default procurement method to promote transparency, accountability and fairness in public procurement landscape;
5. A contract register must be maintained.

Bonthe Municipal Council

The National Public Procurement Authority as provided for in the Public Procurement Act, 2016 reviewed seventy-three (73) procurement activities amounting to one billion, three hundred and seventy-six million, six hundred and fifty-four thousand, and seventy-five Leones (Le1,376,654,075) for the 2019 financial year being activities executed by Bonthe Municipal Council.

The activities were 100% funded by the Government of Sierra Leone through the consolidated revenue fund. Based on the records presented for our review, all 73 activities were reported as planned. Disappointingly, none of the activities was executed in conformity with the approved plan which dispelled the claim that the entity had prepared a procurement plan.

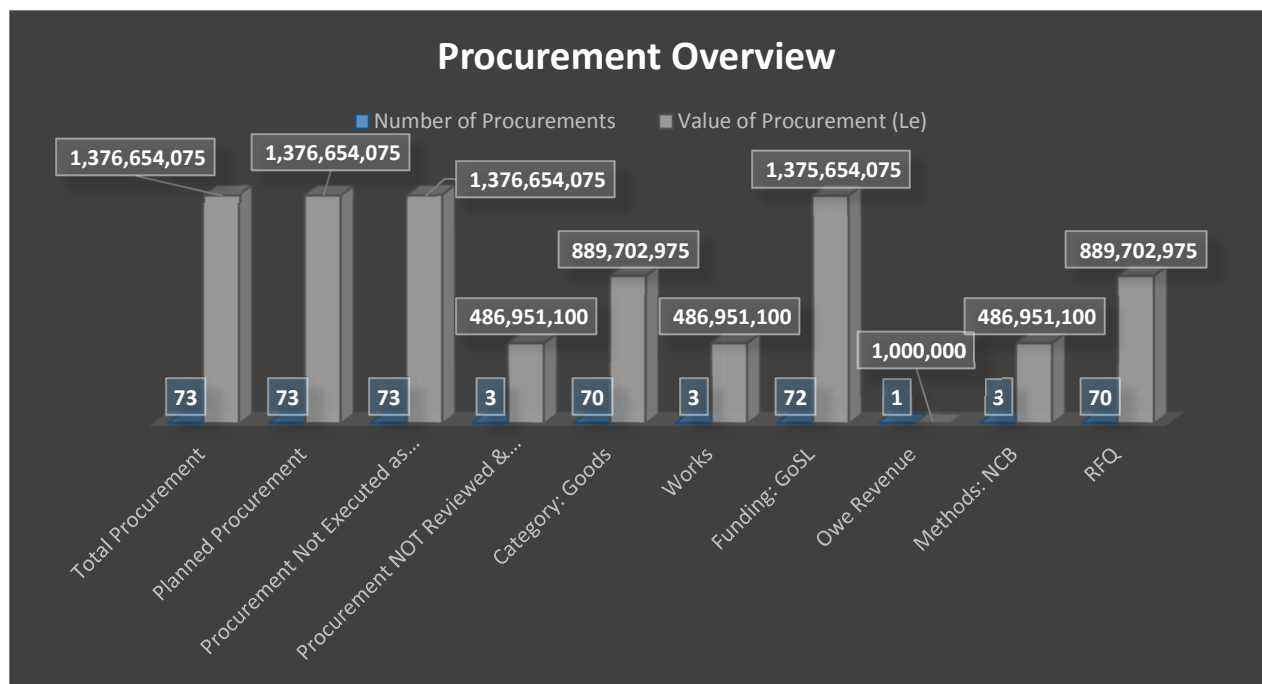
The categories of procurement were goods and works. Procurement of goods amounted to Le889,702,975 using 70 procurement activities, whilst procurement of works amounted to the value of Le486,951,100 through 3 activities.

Of the 73 procurement activities, unfortunately, only 3 activities were carried out using open competitive method of national competitive bidding amounting to a cumulative value of Le486,951,100 representing 35% of the total value. The 3 activities with values that required the use of NCB and endorsement from the NPPA were executed by the entity without submitting the relevant documents to the Authority for technical review and approval to proceed.

The review shows that bulk of the activities were executed using Request for Quotation. Seventy of the activities, to the tune of Le889,702,975 (65% of the total value) were carried out using RFQ method. The overuse of non-competitive method of RFQ which accounted for the highest value and number of activities shows that there was high level of procurement splitting in contravention of the Public Procurement Act of 2016. In addition, there was no contract register maintained by entity which would have indicated the status and progress of contracts.

The table and chart below provide summary analysis of all procurement activities:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|---|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 73 | | 1,376,654,075 | |
| Planned Procurement | 73 | 100% | 1,376,654,075 | 100% |
| Procurement Not Executed as Planned | 73 | 100% | 1,376,654,075 | 100% |
| Procurement NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 3 | 4% | 486,951,100 | 35% |
| Category: Goods | 70 | 96% | 889,702,975 | 65% |
| Works | 3 | 4% | 486,951,100 | 35% |
| Funding: GoSL | 72 | 99% | 1,375,654,075 | 99.9% |
| Owe Revenue | 1 | 1% | 1,000,000 | 0.1% |
| Methods: NCB | 3 | 4% | 486,951,100 | 35% |
| RFQ | 70 | 96% | 889,702,975 | 65% |



The below table provides further details on the level of procurement splitting by the entity. Based on the information, the aggregated values of some of the procurement's activities would have required the use NCB had the entity aggregated the values and use framework contracts:

| Activities | Number of Procurements | Value of Procurement (Le) |
|--------------------------------|------------------------|---------------------------|
| Office Stationery | 10 | 53,370,000 |
| Medical Supplies | 8 | 142,774,000 |
| Desk Top & Laptop Computers | 5 | 57,000,000 |
| Motor Bikes | 5 | 160,537,000 |
| Printing Services | 4 | 14,000,000 |
| Safety Gears | 4 | 34,990,000 |
| Vehicle Spares & Maintenance | 4 | 50,780,000 |
| Building Rehabilitation | 3 | 44,500,000 |
| Drugs | 3 | 122,243,656 |
| Equipment Maintenance | 3 | 29,800,000 |
| Furniture & Fittings | 3 | 33,000,000 |
| Provisions & Sundry Items | 3 | 19,500,000 |
| Road Maintenance | 3 | 486,951,100 |
| Agricultural Tools | 2 | 10,000,000 |
| Generator Spares & Maintenance | 2 | 8,900,000 |
| Learning Materials | 2 | 53,000,000 |
| Veterinary Drugs & Consumables | 2 | 14,408,000 |

During the review, the NPPA team requested from the procurement unit the submission of various relevant documents to aid the review. However, the entity only provided copy of the procurement plan.

Records management poses serious challenge for this entity as it proved very difficult to locate and make available most documents. Filing system is practically non-existent and the few files are very incomplete.

We also observed that Council was not making full use of the various Standard Procurement Forms in the conduct of procurement activities.

We also discovered instances of artificial splitting of procurement requirements to deliberately use non-competitive methods by the Council. The Council is encouraged to make full use of framework contracts by aggregating values of frequently purchased items of similar nature. Below are lists of activities that were implemented contrary to the plan.

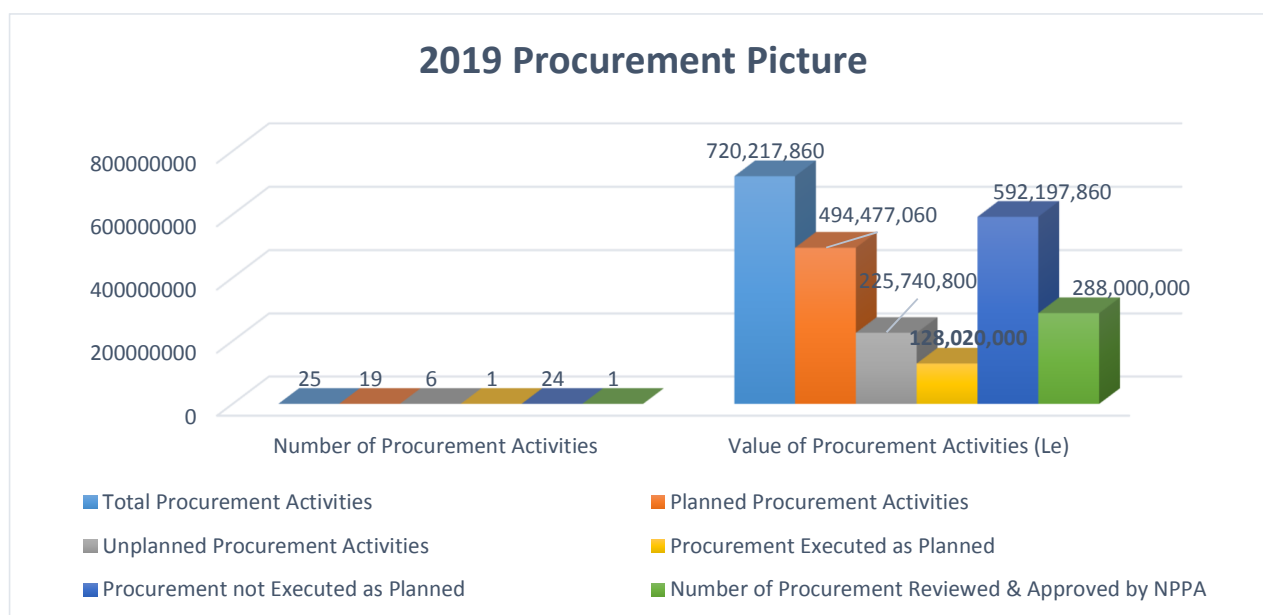
Cabinet Secretariat (& Cabinet Implementation Monitoring and Support Unit)

The Cabinet Secretariat executed a total of twenty-five (25) procurement activities amounting to Le720,217,860 (seven hundred and twenty million, two hundred and seventeen thousand, eight hundred and sixty Leones) based on the documents that were made available for review. All activities were solely funded through the consolidated revenue fund.

Nineteen of the activities were found on the procurement plan whilst the remaining six were not planned. The value of planned procurement undertaken amounted to Le494,477,060 (69%). However, only one (1) of the nineteen planned activities with a value of Le128,020,000 was executed as planned as shown below:

| Indicators | Number of Procurement Activities | Percentage (%) Number of Procurement Activities | Value of Procurement Activities (Le) | Percentage (%) Value of Procurement Activities |
|---|----------------------------------|---|--------------------------------------|--|
| Total Procurement Activities | 25 | | 720,217,860 | |
| Planned Procurement Activities | 19 | 76% | 494,477,060 | 69% |
| Unplanned Procurement Activities | 6 | 24% | 225,740,800 | 31% |
| Procurement Executed as Planned | 1 | 4% | 128,020,000 | 18% |
| Procurement not Executed as Planned | 24 | 96% | 592,197,860 | 82% |
| Number of Procurement Reviewed & Approved by NPPA | 1 | 4% | 288,000,000 | 40% |

The below table and graph provide summary with details of procurement activities in terms of number and value depicting key variables relating to the 2019 assessment:



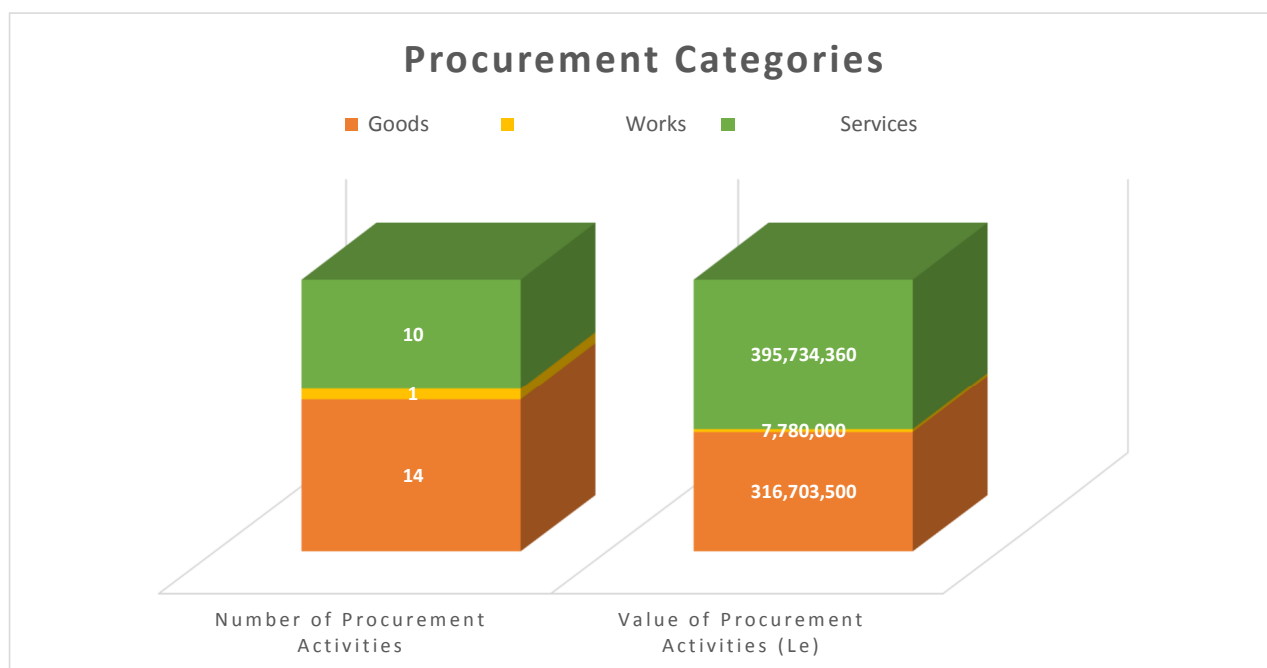
When compared against the 2018 annual assessment review findings, this shows that there was a drop in the total number of activities undertaken but with a higher cumulative total figure for 2019.

| Procurement Activities by Region | 2018 Number of Procurement Activities | 2019 Number of Procurement Activities | 2018 vs 2019 Percentage (%) Number of Procurement Activities | 2018 Value of Procurement Activities (Le) | 2019 Value of Procurement Activities (Le) | 2018 vs 2019 Percentage (%) Value of Procurement Activities |
|----------------------------------|---------------------------------------|---------------------------------------|--|---|---|---|
| Total Procurement Activities | 37 | 25 | 68% | 538,655,500 | 720,217,860 | 134% |
| Planned Procurement | 37 | 19 | 51% | 538,655,500 | 494,477,060 | 92% |
| Unplanned Procurement | | 6 | | | 225,740,800 | |
| Categories: Goods | 18 | 14 | 78% | 330,948,000 | 316,703,500 | 96% |
| Works | | 1 | | 207,707,500 | 7,780,000 | 4% |
| Services | 19 | 10 | 53% | | 395,734,360 | |
| Method: RFQ | 37 | 24 | 65% | 538,655,500 | 427,922,610 | 79% |
| Sole Source | | 1 | | | 288,000,000 | |

The findings show an improvement in the average time between issuing of RFQs and submission from three days to the minimum two weeks allowed for submission in line with the legal framework thereby giving the bidders sufficient time to prepare and submit their bids, leading to increased competitiveness in the bidding process. Also, there has been improvement in the use of the NPPA standard bidding documents and standard contract document/LPO which has led to an increase in compliance. All the above are as a result of the recommendations contained in the 2018 assessment report.

We observed splitting/repetitive purchases in the procurement of provisions and toiletries from the same supplier, Hill Slope Commercial Enterprises with no evidence of a framework agreement in place. Cabinet Secretariat could have accumulated these and executed them using framework contracts.

Procurement of services accounted for 55% (Le395,734,360) of the value of procurement executed using 10 procurement activities, followed by procurement of goods which accounted for 44% (Le316,703,500) with 14 procurement activities, whilst works related procurement accounted for 1% (Le7,780,000) respectively as shown in the below graph:



Top Expense Items

The top expense items for this institution are catering service, equipment, provisions and toiletries.

Key Findings:

1. **Documents not available as in the Notification Letter to ensure detailed Review** – contrary to NPPA’s request for key documents to be made available to the reviewer upon commencement of the assessment, Cabinet Secretariat failed to provide the contract register, vote service ledger and payment documents to aid the review team. This showed that records management by Cabinet Secretariat is poor.
2. **Non-use of Standard Procurement Forms** - We also noted that of the key SPF documents, only SPF 1 (Requisition Form) was used in the conduct of procurement activities. These forms are designed to standardize reporting and enhance the audit trail for procurement processes from inception to completion. Not using these standard forms accordingly for procurement activities makes it difficult for the review team to ascertain the correctness of processes and procedures and also the judicious use of public funds in conformity to the given procurement guidelines.
3. **Non-conformity to procurement plan** - We further noted that some procurement activities were planned but not carried out as planned. The procurement methods used for execution differed from the methods in the plan. In addition, unplanned activities not recorded on the plan were undertaken by the entity contrary to section 29 of the Act. Failure to adhere to the procurement plan could lead to mis-procurement which ultimately leads to waste of public funds. Below is a list of some of these activities:

| Activity | Planned Method | Estimate Value | Method used during Execution | Actual Completion Value |
|-------------------------|-----------------------|-----------------------|-------------------------------------|--------------------------------|
| Catering Services | ICB | Le 708,480,000 | RFQ | Le 128,020,000 |
| Equipment | NCB | Le 120,500,000 | RFQ | Le 66,700,000 |
| Stationery | NCB | Le 174,000,000 | RFQ | Le 44,201,400 |
| Vehicle Maintenance | NCB | Le 160,000,000 | RFQ | Le 37,500,000 |
| Provisions & Toiletries | NCB | Le 180,000,000 | RFQ | Le 149,442,000 |
| Office Furniture | RFQ | Le 30,000,000 | RFQ | Le 49,350,000 |
| Air Ticket | Unplanned | | RFQ | Le156,449,800 |

4. Splitting of Procurement Activities – the above table further revealed that splitting of procurement activities into smaller values was done in order to avoid the use of open competitive methods.

Key Recommendations:

1. Cabinet Secretariat should ensure records of all procurement activities are duly stored and produced for review upon request. Procurement processes must be duly documented, and such documentations adequately maintained in a usable format to enhance transparency and accountability in the procurement process. This will strengthen the Secretariat's records management systems and enhance smooth review process of procurement activities and audit engagements and thereby saving the government from negative audit reports.
2. We recommend that the various SPF forms be effectively used for all procurement activities at all times in order to be in conformity with the procurement regulations and Act. The use of the standard SPF forms will provide detail procurement trail for all procurement activities undertaken by the Secretariat and thereby enhancing transparency and accountability in public procurement.
3. We recommend that the Cabinet Secretariat must learn to always comply strictly with the approved procurement plan as this will guide disbursement and help save Government funds to a larger extent. The entity must ensure that all activities are executed in accordance with their approved procurement plan and the procurement

plan must be updated for ease of reference and ensure best practice and full compliance with the legal framework on public procurement. This will help to save Government funds and guide procurement processes to a larger extent and bring sanity in the procurement landscape.

4. The Authority also recommends that Cabinet Secretariat maximize the use of framework agreement especially for frequently purchased/ recurring items/services to save time and cost of operations.

Central Intelligence and Security Unit (CISU)

The National Public Procurement Authority conducted annual procurement review for 2019 at the Central Intelligence and Security Unit. Based on documents reviewed, CISU executed fifty-four (54) procurement activities to the total value of Le1,507,874,245 (One billion, five hundred and seven million, eight hundred and seventy-four thousand, two hundred and forty-five Leones) and it was fully funded by the Government of Sierra Leone.

Based on the records, 43 procurement activities amounting to Le648,160,268 (43% of the value) were planned and 11 procurement activities to the value of Le859,713,977 (57% of the value) were not planned. The review further revealed that 55% (Le672,123,068) of the value of procurement activities executed were not in conformity with the approved procurement plan in contravention of section 29 of the Public Procurement Act of 2016. Non-adherence to the procurement plan could lead to potential mis-procurement which ultimately leads to waste of public funds.

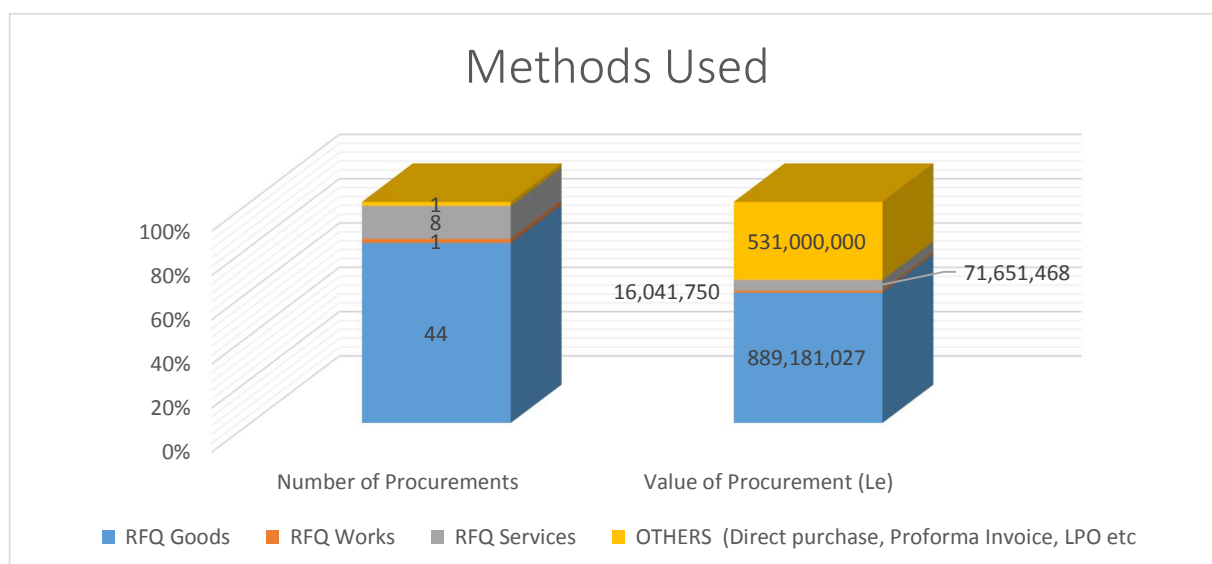
The procurement activities undertaken were for goods, works and services. Procurement of goods accounted for 45 activities with a value of Le1,420,181,027 followed by services with 8 activities and value of Le71,651,468 and works with 1 activity and a value of Le16,041,750.

The review also revealed that the methods of procurement used were as follows: fifty-three (53) of the procurement activities were executed using Request for Quotation (RFQ), whilst one (1) activity was undertaken using proforma invoice) which amounted to Le531,000,000. Procurement using pro forma invoice should be restricted purchases with values below Le500,000. There is clear indication that the RFQ method was overused by the CISU.

The below table provides summary with details of procurement activities in terms of number and values depicting key variables relating to the 2019 procurement plan and its implementation.

| Activities | Number of procurement | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|---|-----------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 54 | | 1,507,874,245 | |
| Planned Procurement | 43 | 80% | 648,160,268 | 43% |
| NOT Planned | 11 | 20% | 859,713,977 | 57% |
| Executed as Planned | 40 | 74% | 672,123,068 | 45% |
| NOT Executed as Planned | 14 | 26% | 835,751,177 | 55% |
| Funding: GoSL | 54 | 100% | 1,507,874,245 | 100% |
| Category: Goods | 45 | 83% | 1,420,181,027 | 94% |
| Works | 1 | 2% | 16,041,750 | 1% |
| Services | 8 | 15% | 71,651,468 | 5% |
| Methods: RFQ | 53 | 98% | 976,874,245 | 65% |
| Others (Direct purchase, Proforma Invoice, LPO etc) | 1 | 2% | 531,000,000 | 35% |

The below graph shows the various methods of procurement used and their financial impact:



Key Findings

In addition to the issues highlighted above, other issues that CISU need to consider are as follows:

Incomplete documentations: CISU did not provide some specified documentations as was required for the period under review such as contract register, Vote Service Ledger, bid evaluation reports, records of delivery and contract completion as well as payment records. The absence of these documentations prevented our team from getting clear view on how procurement activities were carried out and public funds expended.

Also, some of the RFQs were not dated and did not include deadline for submission. Some LPOs also were not dated. CISU should note that the standard minimum time allowed for submission of RFQs is two weeks in order to give the bidders sufficient time to properly source the market and submit cost-effective bids.

Non-use of SPFs: We also observe that key NPPA documents (Standard Procurement Forms) were not used by the Central Intelligence and Security Unit such as:

1. SPF1 (Requisition Form) not properly completed
2. SPF2 (Seeking Approval) were not available.
3. SPF3 (Approval of Procurement Committee) were not available.
4. SPF4 (Evaluation Report) were not available.

Nonconformity to procurement plan: In terms of execution, it was revealed that fourteen (14) procurement activities were executed in accordance with the 2019 procurement plan to the tune of Le672,123,068 while the (40) were not executed in line with the 2019 procurement plan to the tune of Le835,751,177.

Splitting/ Repetitive Buying: We observed also that splitting/repetitive buying occurred in the procurement of the following: office furniture, office equipment, office stationery, and various maintenance services (vehicles, air conditioners and motorbikes) from the selected suppliers with no evidence of a framework agreement in place.

Recommendations:

1. CISU must ensure records of all procurement activities are properly filed to enhance greater transparency and accountability in the procurement process. This will strengthen the entity's records management systems and enhance smooth review process of procurement activities and audit engagements and thereby saving the government from negative audit reports.
2. We recommend that the Central Intelligence and Security Unit learn to develop, maintain, update, and always comply strictly with the approved procurement plan to avoid splitting as this will guide disbursement and help save public funds.
3. NPPA recommends that CISU ensure that the procurement officer should have the experience, expertise and qualification required for the role as this can enhance best practice within the entity.
4. The values of frequently purchased items of similar nature should be aggregated and open competitive methods used with the signing of framework contracts.

College of Medicine and Allied Health Sciences (COMAHS)

The National Public Procurement Authority conducted annual procurement review for the 2019 financial year at the College of Medicine and Allied Health Sciences (COMAHS). Based on the documents provided for review, COMAHS executed forty-five (45) procurement activities with a total value of Le1,467,067,636 (one billion, four hundred and sixty-seven million and sixty-seven thousand six hundred and thirty-three Leones). The activities were largely funded by the Government of Sierra Leone and all the activities were reported as planned procurement activities. However, the records show that only 11 activities to the value

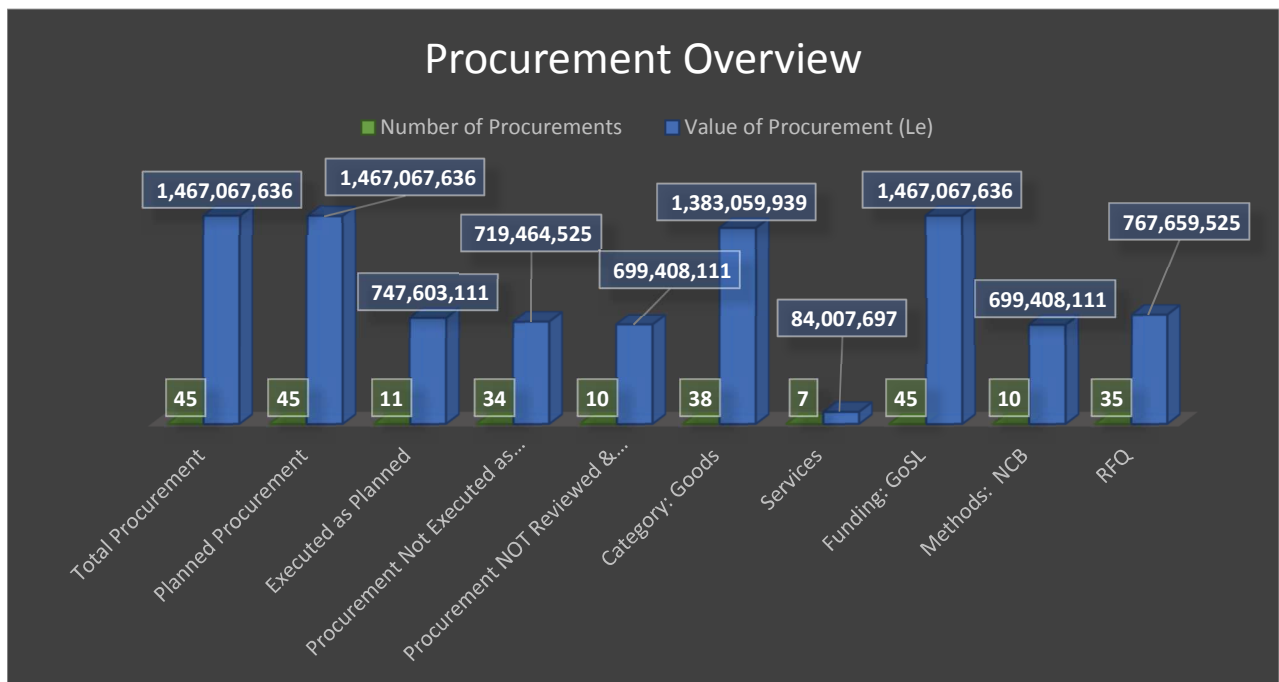
Le747,603,111 were executed in conformity with the approved procurement plan of the entity. 38 activities amounting to Le719,464,525 were executed contrary to the approved procurement plan. This contravenes section 29 of the Public Procurement Act of 2016 and makes it harder to believe the claim that the other activities were planned. Ten activities with values within open competitive threshold were implemented without submission of the documents to the NPPA for technical review and endorsement as provided for in the 2016 Public Procurement Act.

The categories of procurement were goods and services. Procurement of goods accounted for 94% of the value through 38 activities whereas procurement of services accounted for 6% of the value using 7 activities respectively.

The review revealed that only ten activities amounting to Le 699,408,111 being 48% of the value were executed through open competitive bidding method. Disappointingly, the highest value and number of activities were executed using the request for quotation (RFQ) method. RFQ accounted for 52% (Le767,659,525) of the value using 35 procurement activities. The frivolous use of non-competitive method of RFQ by the entity contravenes section 37 (2) of the 2016 Public Procurement Act, 2016 and undermines the principles of competition in public procurement that seek to promote transparency, accountability, fairness and value for money. The entity should have aggregated the values of frequently procured items of similar nature and use open competitive methods.

The table and graph below provide summary analysis of all procurement activities and their financial impact carried out by COMAHS

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|---|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 45 | | 1,467,067,636 | |
| Planned Procurement | 45 | 100% | 1,467,067,636 | 100% |
| Executed as Planned | 11 | 24% | 747,603,111 | 51% |
| Procurement Not Executed as Planned | 34 | 76% | 719,464,525 | 49% |
| Procurement NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 10 | 22% | 699,408,111 | 48% |
| Category: Goods | 38 | 84% | 1,383,059,939 | 94% |
| Services | 7 | 16% | 84,007,697 | 6% |
| Funding: GoSL | 45 | 100% | 1,467,067,636 | 100% |
| Methods: NCB | 10 | 22% | 699,408,111 | 48% |
| RFQ | 35 | 78% | 767,659,525 | 52% |



Key Findings/ Recommendations

- The review revealed that printing services was undertaken repetitively using RFQ procurement method, with no evidence of a framework contract in place. Considering the nature and volume of printing services undertaken by COMAHS on a regular basis, NPPA recommends that COMAHS should put in place a framework contract which would greatly address the repetitive buying as well as attain value for money.
- COMAHS must ensure that the default method of open competitive method is used where applicable to enhance transparency and accountability.
- We urge COMAHS to increase its compliance to execute procurement activities in line with the realistic plan.
- We also observed that framework contracts are conducted annually by COMAHS in collaboration with other colleges within the University of Sierra Leone. However, NPPA recommends that the framework contract be commenced in January which is the start of the financial year for ease of implementation and ensure a clear audit trail.

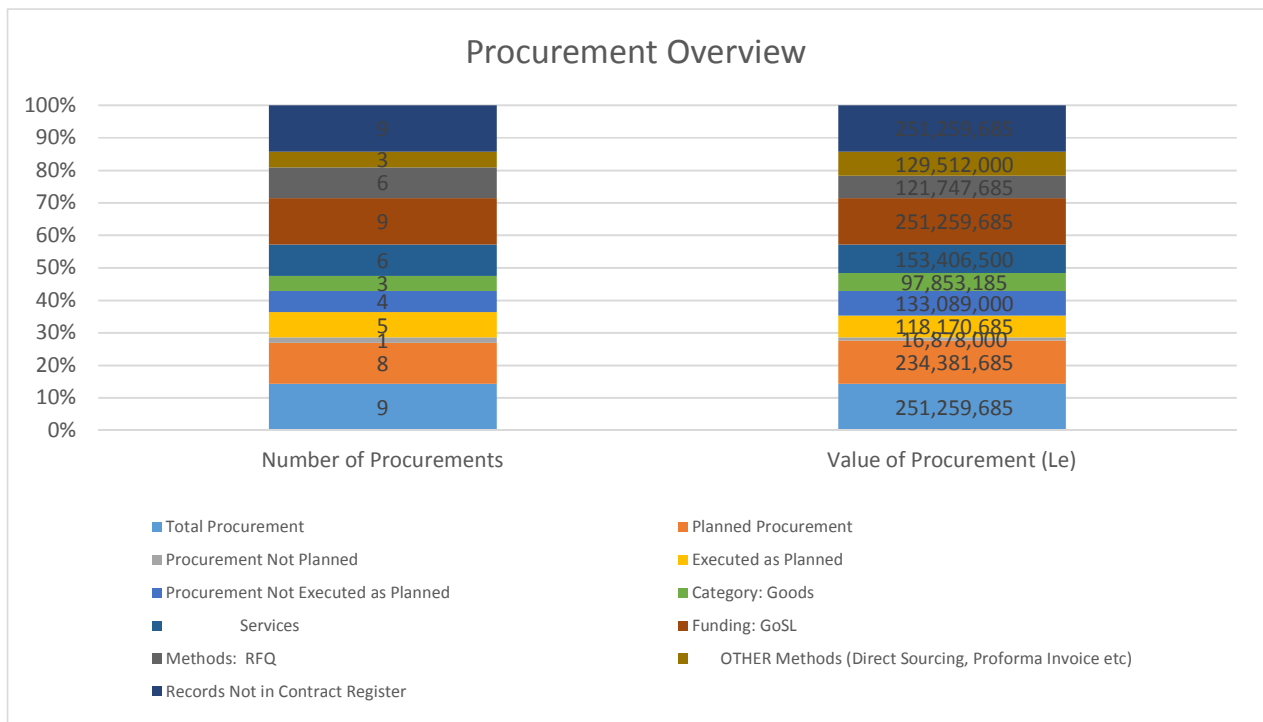
Corporate Affairs Commission (CAC)

For the 2019 financial year, Corporate Affairs Commission executed nine (9) procurement activities with a total value of Le251,259,685 (two hundred and fifty-one, two hundred and fifty-nine thousand six hundred and eighty-five Leones) based on documents presented to the National Public Procurement Authority for review. All the reported activities were 100% funded by the Government of Sierra Leone.

The review further showed that planned procurement activities accounted for Le234,381,685 being 93% of the value procurement using 8 activities whereas unplanned but executed procurement activities accounted for Le16,878,000 being 7% of the value of procurement through 1 activity.

The procurement activities were for goods and services. Procurement of goods implemented through 3 activities with a value of Le97,853,185 (39%) followed by services executed through 6 activities with value of Le153,406,500 (61%) of the value.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 9 | | 251,259,685 | |
| Planned Procurement | 8 | 89% | 234,381,685 | 93% |
| Procurement Not Planned | 1 | 11% | 16,878,000 | 7% |
| Executed as Planned | 5 | 56% | 118,170,685 | 47% |
| Procurement Not Executed as Planned | 4 | 44% | 133,089,000 | 53% |
| Category: Goods | 3 | 33% | 97,853,185 | 39% |
| Services | 6 | 67% | 153,406,500 | 61% |
| Funding: GoSL | 9 | 100% | 251,259,685 | 100% |
| Methods: RFQ | 6 | 67% | 121,747,685 | 48% |
| OTHER Methods (Direct Sourcing, Proforma Invoice etc) | 3 | 33% | 129,512,000 | 52% |
| Records Not in Contract Register | 9 | 100% | 251,259,685 | 100% |



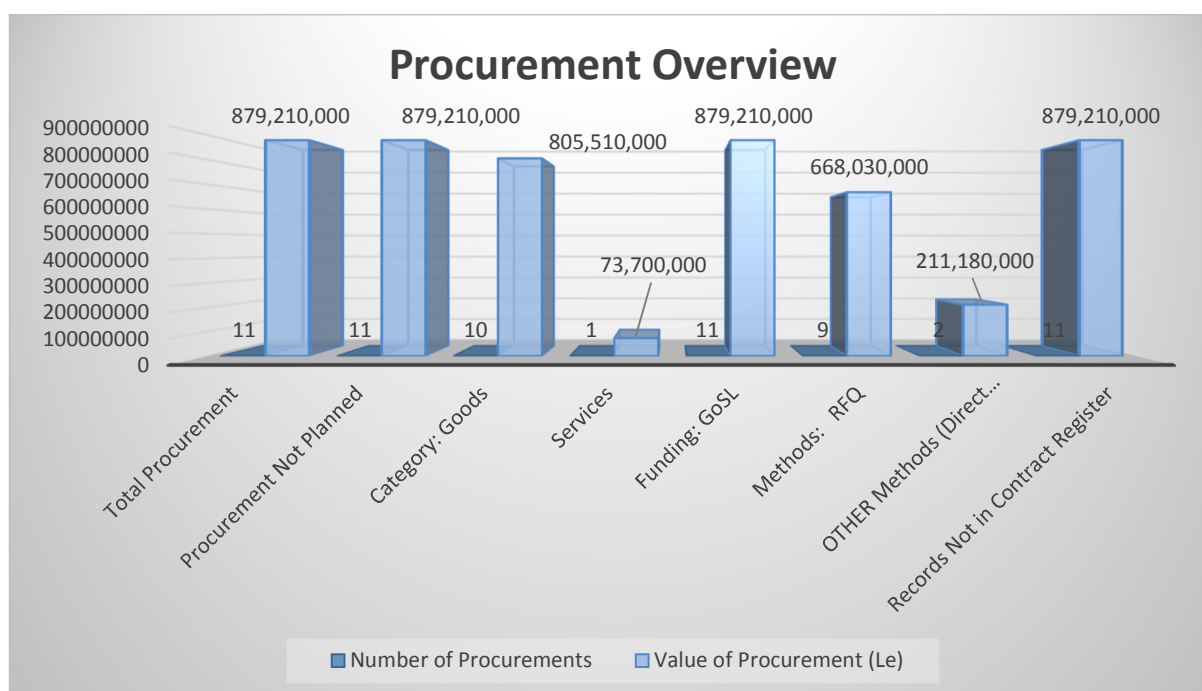
Decentralization Secretariat

In 2019 financial year, based on records presented for our review, the Decentralization Secretariat undertook eleven (11) procurement activities to the tune of eight hundred and seventy-nine million, two hundred and ten thousand Leones (Le879,210,000) all funded from the consolidated revenue fund. All the activities executed were not planned which contravenes section 29 of the Public Procurement Act, 2016. The entity should learn to develop a procurement plan as provided for in the Act and execute activities in conformity with the approved procurement plan to reflect the activities as execution of unplanned and unapproved procurement activities shows complete lack of discipline by the entity.

From the review, procurement of Goods and Services were the categories of procurement activities procured by the entity in 2019. Procurement of goods using 10 activities accounted for Le805,510,000 being 92% of the value and the remaining 1 activity accounted for Le73,700,000 being 1% of the value.

The table and graph below provide summary details of procurement activities executed during the year under review:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 11 | | 879,210,000 | |
| Procurement Not Planned | 11 | 100% | 879,210,000 | 100% |
| Category: Goods | 10 | 91% | 805,510,000 | 92% |
| Services | 1 | 9% | 73,700,000 | 8% |
| Funding: GoSL | 11 | 100% | 879,210,000 | 100% |
| Methods: RFQ | 9 | 82% | 668,030,000 | 76% |
| OTHER Methods (Direct Sourcing, Proforma Invoice etc) | 2 | 18% | 211,180,000 | 24% |
| Records Not in Contract Register | 11 | 100% | 879,210,000 | 100% |



The table below provides details of procurement activities implemented through non-competitive with accumulated values that could have been aggregated and NCB used to sign framework which would have resulted in considerable savings in terms of time and cost thereby ensuring value for money is achieved:

| Items Procured | Number of Procurement Activities | Value of Procurement Activities (Le) |
|----------------------|----------------------------------|--------------------------------------|
| Furniture & Fittings | 7 | 556,770,000 |
| Office Stationery | 2 | 111,260,000 |

Absence of Procurement Plan - We observe that all the procurement activities were not planned but executed in 2019 by the entity. The absence of a structured Procurement Plan for a whole financial year for an entity like the Decentralization Secretariat but procurement activities were carried out ranging in millions of Leones raised some eyebrows on how they were done without plan. Section 29 of the Public Procurement Act required all procuring entity to prepare a procurement plan to maximize value for public expenditure.

It was also observed that the entity was not making full use of the various Standard Procurement Forms as required that includes SPF1 (Requisition Form), SPF2 (Submission to Procurement Committee for Approval), SPF3(Procurement Committee), SPF4 (Evaluation Report/Least Cost Selection), SPF5 (Evaluation Report/Quality & Cost Based Selection), SPF6 (Monthly Procurement Report to NPPA), Standard Contract Documents/LPOs. These forms are designed to standardize procurement processes across the procurement landscape and enhance ease of trail of procurement processes from inception to completion.

We recommend that the SPF forms must be used for all procurement activities undertaken to be in conformity with the Public Procurement Regulations and Act as the case may be.

We also noted that the below list of activities was implemented by the entity without being planned in contravention of section 29 of the Public Procurement Act, 2016:

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|----------------------------|-------------|----------------|---------------|-------------------------|
| Cost of fuel and lubricant | Not planned | | RFQ | Le 137,480,000 |
| Supply of Stationeries | Not planned | | RFQ | Le 55,600,000 |
| Supply Office Furniture | Not planned | | RFQ | Le 89,350,000 |
| Supply of Stationery | Not planned | | RFQ | Le 55,660,000 |
| Maintenance of Vehicle | Not planned | | RFQ | Le 73,700,000 |
| Office Furniture | Not planned | | RFQ | Le 73,000,000 |
| Office Furniture | Not planned | | RFQ | Le 90,000,000 |
| Office Furniture | Not planned | | RFQ | Le 85,200,000 |
| Office Furniture | Not planned | | RFQ | Le 73,250,000 |
| Office Furniture | Not planned | | RFQ | Le 80,570,000 |
| Office Furniture | Not planned | | RFQ | Le 63,400,000 |

Eastern Polytechnic

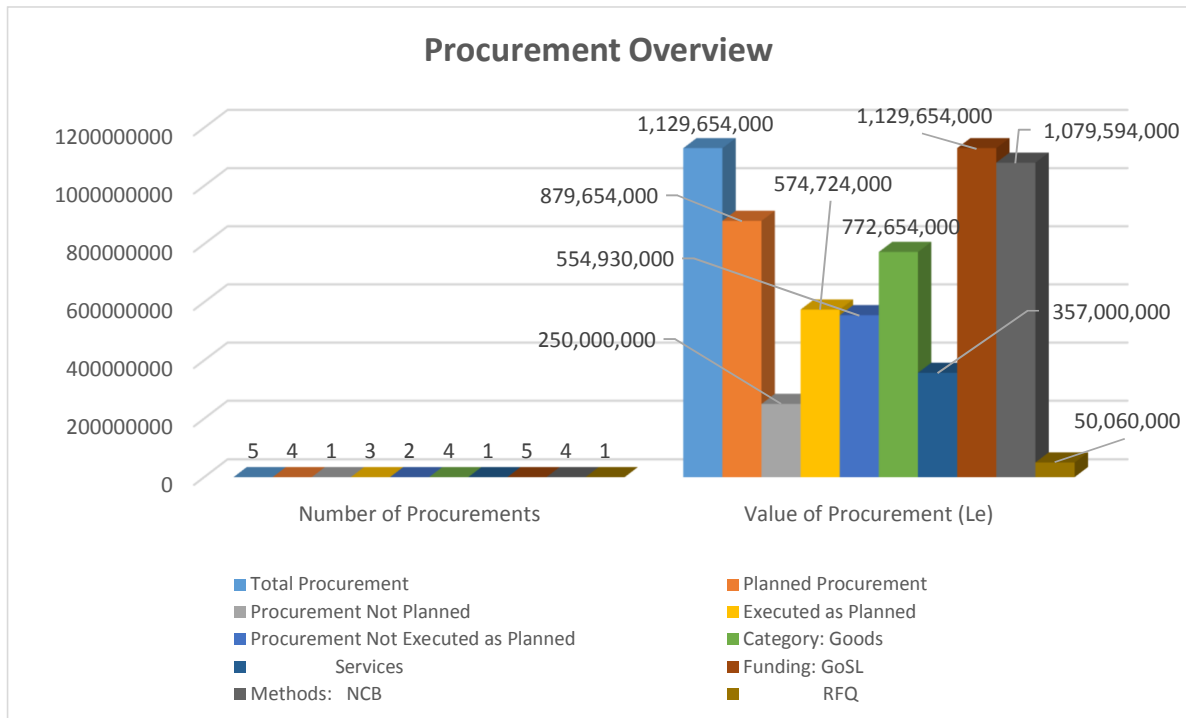
During the 2019 financial year and based on documents presented to the National Public Procurement for review, Eastern Polytechnic undertook five (5) procurement activities with a total value of one billion, one hundred and twenty-nine million, six hundred and fifty-four thousand Leones (Le1,129,654,000). Funding for all procured items were provided by the Government of Sierra Leone. Out of the five activities executed, four were reported as planned amounting to Le879,654,000 (78% of the value) whilst the one was executed but not planned to the tune of Le250,000,000 (22% of the total value). None of the activities were submitted to the NPPA for review even though they fall within open competitive thresholds and only three of the activities totaling Le574,724,000 were executed as planned.

The categories of procurement executed by the entity were goods and services. The procurement of goods executed through 4 procurement activities to the sum of Le772,654,000 (68% of the value) accounted for the highest number and value of procurement followed by the procurement of services implemented through 1 procurement activity amounting to Le 357,000,000 being 32% of the value.

The activities were implemented using National Competitive Bidding (NCB) and Request for Quotation (RFQ) methods respectively. Based on the records, NCB accounted for 96% of the value and RFQ accounted for 4% of the value respectively. The procurement of goods using NCB accounted for the highest number and value of procurement followed by procurement of services through NCB and procurement of goods using RFQ respectively. The review revealed that the number of open competitive bidding increased as well in values when compared to 2018 Annual Public Procurement Assessment. However, all the items procured were not recorded in the contract register which makes it difficult for the team to ascertain whether full disclosure of procurement activities was made by the entity.

The table and graphs below provide overview of procurement activities executed:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 5 | | 1,129,654,000 | |
| Planned Procurement | 4 | 80% | 879,654,000 | 78% |
| Procurement Not Planned | 1 | 20% | 250,000,000 | 22% |
| Executed as Planned | 3 | 60% | 574,724,000 | 51% |
| Procurement Not Executed as Planned | 2 | 40% | 554,930,000 | 49% |
| Category: Goods | 4 | 80% | 772,654,000 | 68% |
| Services | 1 | 20% | 357,000,000 | 32% |
| Funding: GoSL | 5 | 100% | 1,129,654,000 | 100% |
| Methods: NCB | 4 | 80% | 1,079,594,000 | 96% |
| RFQ | 1 | 20% | 50,060,000 | 4% |



During the review process, the Procurement Officer was asked to submit copies of the various documents listed in the notification letter communicated to all entities to be made available upon arrival to aid the assessment processes. Only the copy of the procurement plan was produced. All other required documents that included the contract register, vote service ledger, records of delivery, contract completion, payment records etc were not made available for review. The non-availability of these documents prevented the team to drill deep into the activities of the entity.

The list of activities were the 5 items disclosed by the entity which makes it doubtful as to whether the entity fully reported all their procurement activities implemented during the year under review. The use of contract register will help reveal details of all procurement activities executed by the entity.

| Name of Procuring Entity | Value of Procurement | Subject of Procurement |
|---------------------------------|-----------------------------|---|
| Eastern Polytechnic | 304,930,000 | Procurement Of Office Furniture And Equipment For The Eastern Polytern Kenema |
| Eastern Polytechnic | 250,000,000 | Procurement Of Printing Of Examination Booklets ,Admission Form And Payment Voucher |
| Eastern Polytechnic | 167,664,000 | Procurement Of Stationery |
| Eastern Polytechnic | 50,060,000 | Supply Of Protective 7 Rain Gears At Ep Kenema |
| Eastern Polytechnic | 357,000,000 | Consultancy For The Provision Of Security Services |

We also observed that the entity was not making full use of the various Standard Procurement Forms as required. These forms are designed to standardize reporting across the procurement landscape and enhance easy trail of procurement processes from inception to completion. Not using these standard forms for procurement activities makes it difficult for the review team to ascertain the judicious use of public funds in conformity to the given procurement guidelines.

We further observed that many of the procurement activities were planned but not carried out as planned. The amount stated as the estimated value differ from the executed amount and procurement methods differ from plan. Some activities planned were not executed and few activities executed were not planned.

NPPA recommends that Eastern Polytechnics ensure that all daily tasks are carried out according to the procurement plan/to be updated as and when procurement activities are executed to reflect the actual timelines.

Electricity Distribution and Supply Authority (EDSA)

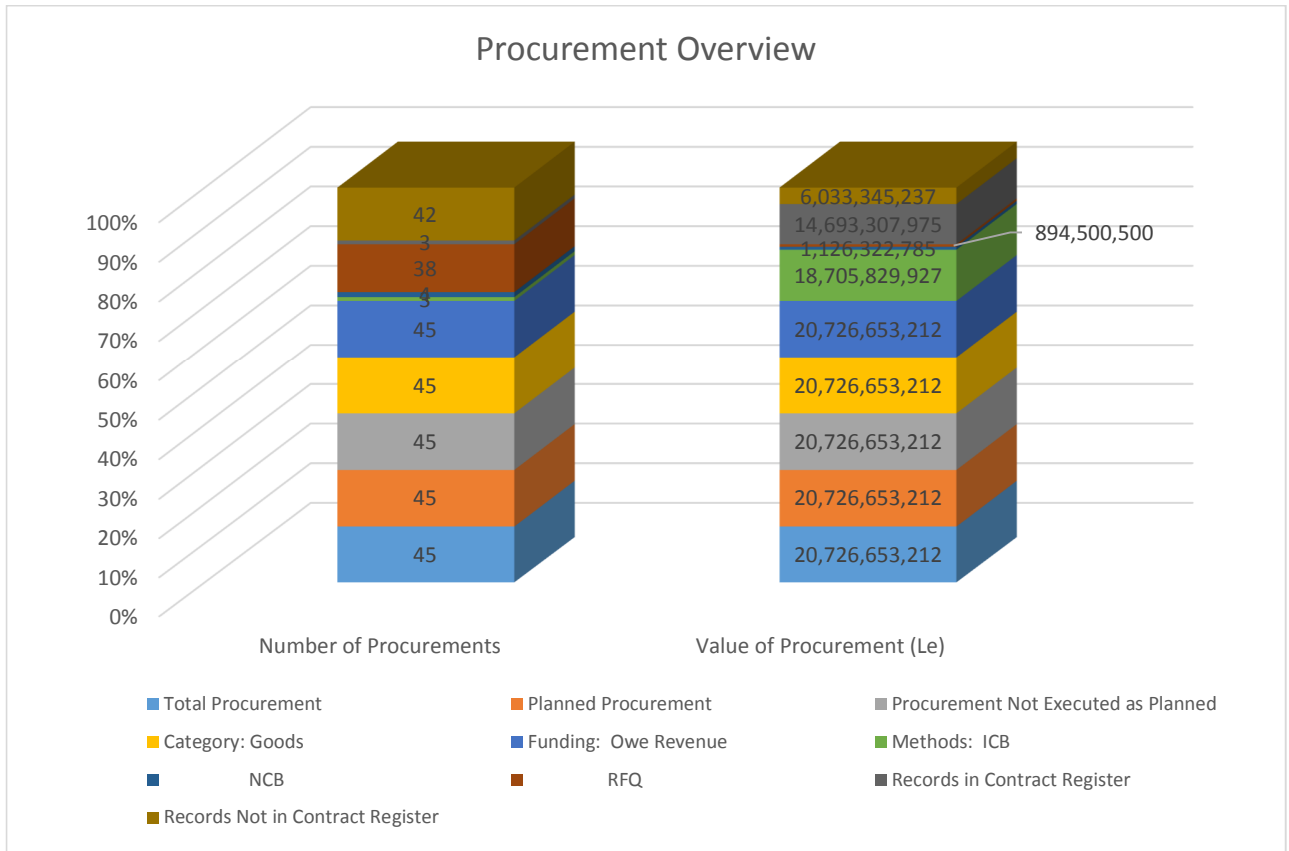
For the 2019 financial year, the EDSA reported a total of forty-five (45) procurement activities with a cumulative value of twenty billion seven hundred and twenty-six million, six hundred and fifty-three thousand two hundred and twelve leones (Le20,726,653,212) based on records presented to the National Public Procurement Authority for review. All the activities were for the procurement of goods and were financed from internally generated funds by the entity. Based on records presented for review, all the procurement activities were reported as planned. Disappointingly, all 45 procurement activities were executed contrary to the approved procurement plan of the entity which makes doubtful the claim then that the activities were planned.

We also observed that of the 45 activities, only 3 activities, totaling Le14,693,307,975 were recorded in the contract register which makes it difficult to ascertain whether full disclosure of all procurement implemented by the entity were made to the review team.

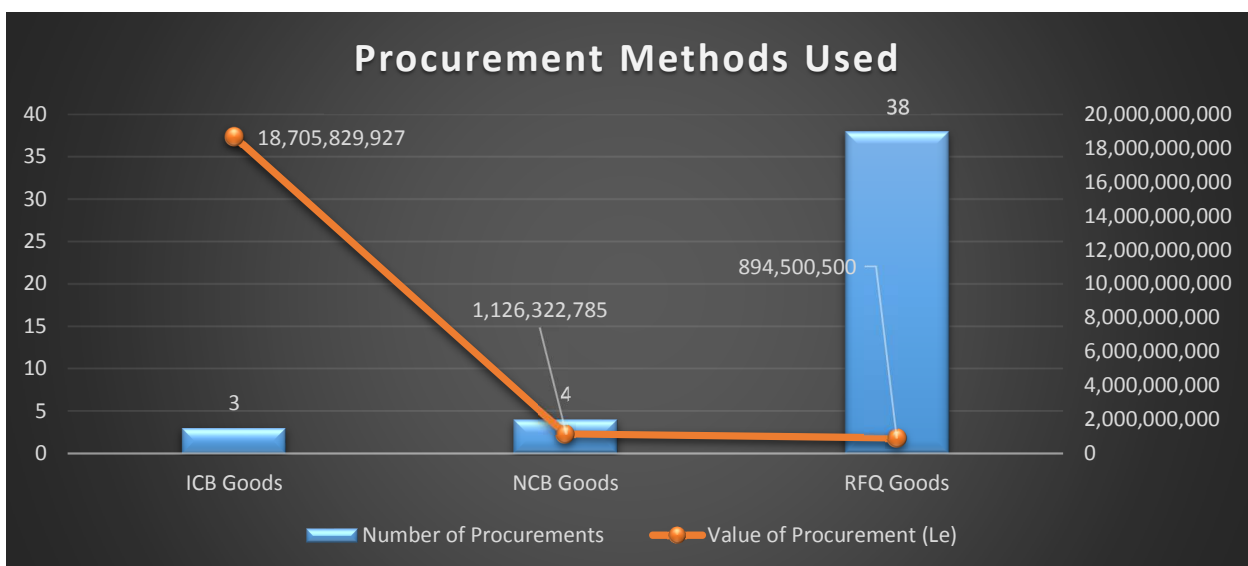
The methods of procurement used by the entity were international competitive bidding (ICB), national competitive bidding (NCB) and Request for Quotation (RFQ). Open competitive bidding accounted for the highest value of activities whereas RFQ accounted for highest number of activities. ICB procurement accounted for 90% of the value implemented through 3 activities, NCB 5% of the value implemented through 4 activities and RFQ 4% of the value executed using 38 activities.

The table and graph below provide summary details of the entity's activities and their corresponding financial values for the year under review:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 45 | | 20,726,653,212 | |
| Planned Procurement | 45 | 100% | 20,726,653,212 | 100% |
| Procurement Not Executed as Planned | 45 | 100% | 20,726,653,212 | 100% |
| Category: Goods | 45 | 100% | 20,726,653,212 | 100% |
| Funding: Owe Revenue | 45 | 100% | 20,726,653,212 | 100% |
| Methods: ICB | 3 | 7% | 18,705,829,927 | 90% |
| NCB | 4 | 9% | 1,126,322,785 | 5% |
| RFQ | 38 | 84% | 894,500,500 | 4% |
| Records in Contract Register | 3 | 7% | 14,693,307,975 | 71% |
| Records Not in Contract Register | 42 | 93% | 6,033,345,237 | 29% |



The graph below shows information of the various methods of procurement used for each category and their financial impact by the entity. Based on the records, procurement of goods using ICB accounts for the highest value of activities and procurement of goods using RFQ accounts for the highest number of activities as shown below:



Other Key Findings and Recommendations: Based on documents reviewed, the following findings and recommendations are proffered for immediate action by the entity:

- i. **Non-availability of key documents** - The Head of Procurement was asked for copies of key relevant documents upon arrival to aid the review process. The team was provided with copy of the procurement plan but few additional supporting documents. The entity failed to provide the Vote Service Ledger, contract completion reports and payment records/vouchers (but were shown some correspondences requesting for payments). The Head of Procurement informed the team that the payment records are kept by the Chief Finance Officer (CFO) and that all payment are made by the Ministry of Finance (MOF) on behalf of the entity and therefore will be difficult to produce copies of payments.
- ii. **Non-conformity to Procurement Plan** - It was observed that EDSA undertook procurement activities that were planned, but not executed as planned which resulted in deviation from the plan. Lack of procurement number on the procurement plan for some activities. Inconsistency between procurement numbers in the plan and in the bidding documents, and also between procurement activities and the entire procurement activity file. EDSA should actively work to ensure minimal deviation from the plan.
- iii. **Undue use of the request for quotation method by the entity** – EDSA should ensure the values of frequently procured items of similar nature are aggregated and framework contracts signed. Framework contract is essential especially for items such as electrical materials, computer consumable, building materials, office stationery and equipment.
- iv. **Record Keeping/Filing:** It was observed that the relevant documents for each activity are not filed in the same file rather they are filed separately such as contract documents, payment records as such making it difficult to review efficiently. To further avoid any such inconsistency in the records management process EDSA must ensure that all documents relating to a particular activity from inception to completion are stored together to ensure a clear audit trail of all procurement transactions. Also training on records management and the type of records to be maintained is recommended.
- v. **Non-use of SPFs** - We also observed that the entity is not making use of the various standard procurement forms (SPF1-6) on a regular basis that will enhance easy trail of procurement processes from inception to completion. NPPA recommends that the SPF forms be used for all procurement activities accordingly to ensure compliance with the legal and regulatory framework of public procurement.
- vi. Some activities were cancelled by the entity but NPPA was not informed of the cancellations although there were correspondences showing the cancellation and reasons for cancellations.

- vii. Files were not available for the procurement of GPS-Africell (CD/CSU/2019/01021245) and the supply of UPS for server room by Ferreh Enterprises.

Electricity Generation and Transmission Company (EGTC)

During the 2019 financial year, the EGTC implemented one hundred and seventy (117) procurement activities to the value of one billion eight hundred and sixty-six million two hundred and forty-two thousand four hundred and seventy-seven (Le1,866,242,477) based on records presented to the National Public Procurement Authority team for review. The review determined that 115 activities, amounting to 99% of the value of activities were financed through own resources and the remaining 2 activities amounting to 1% were funded by the Government of Sierra Leone.

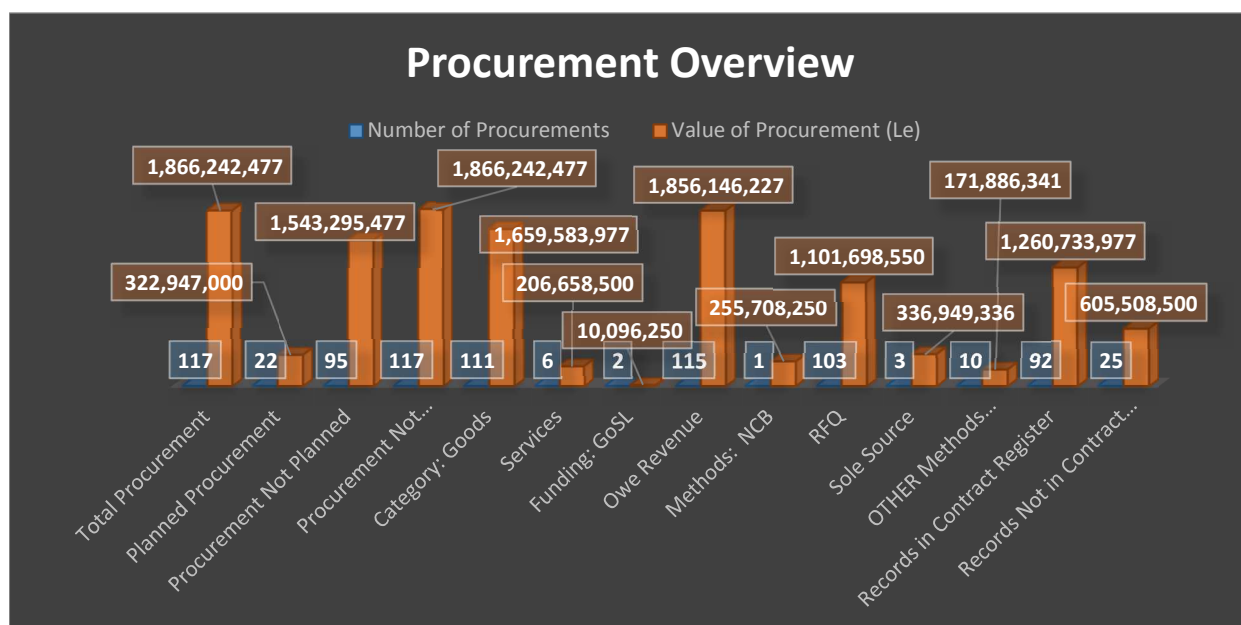
Unfortunately, only 22 activities to the tune of Le 322,947,000 were reported as planned (17% of the total value). 95 of the activities undertaken, amounting to Le1,543,295,477 were unplanned activities implemented by the entity. Implementation of unplanned and unapproved procurement activities contravenes section 29 (1 & 2) of the Public Procurement Act 2016 thereby creating unplanned liabilities for government. There was high level of procurement splitting as 103 of the activities were executed using request for quotation. This does not support the entity's claim that its activities were planned and approved as reported.

Disappointingly, during the reviews, NPPA discovered that all the activities were not executed in conformity with the approved procurement plan. This shows complete lack of proper planning and high level of fiscal non-compliance by the entity.

The categories of procurement were for goods and services respectively. The value of goods procured amounted to Le1,659,583,977 (89%) executed using 111 activities whereas the value of services accounted for Le206,658,500 (11% of the value) through 6 procurement activities.

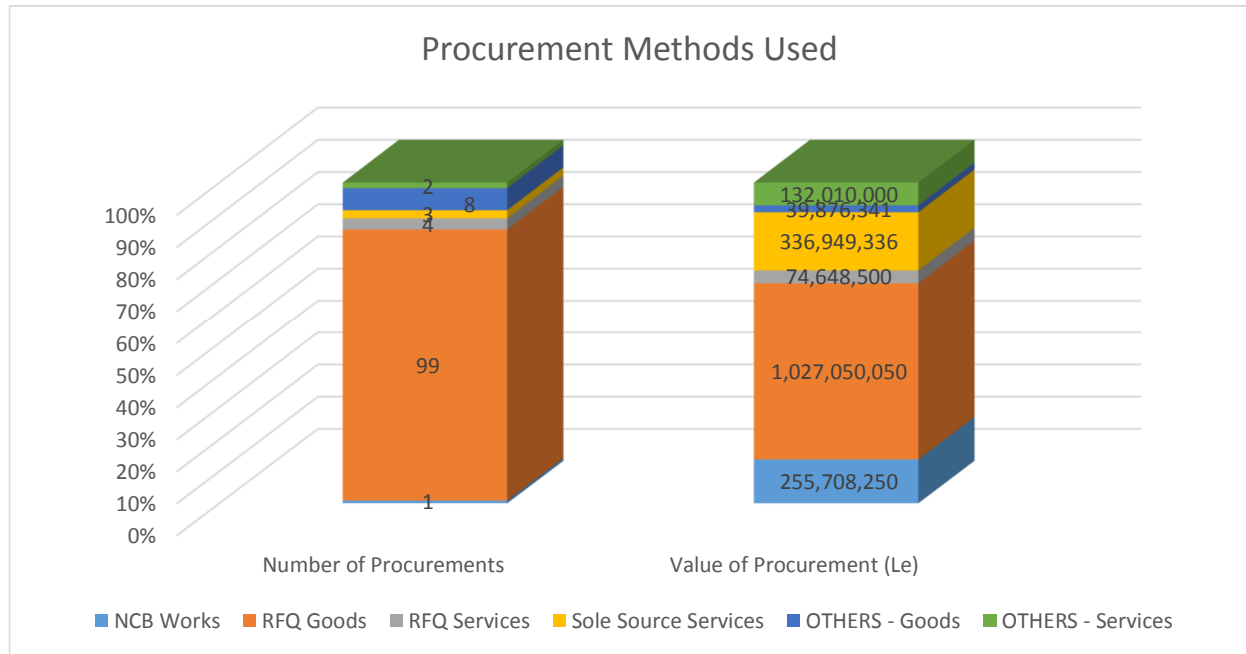
The below table and graph provide summary information of all procurement activities by the entity;

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 117 | | 1,866,242,477 | |
| Planned Procurement | 22 | 19% | 322,947,000 | 17% |
| Procurement Not Planned | 95 | 81% | 1,543,295,477 | 83% |
| Procurement Not Executed as Planned | 117 | 100% | 1,866,242,477 | 100% |
| Category: Goods | 111 | 95% | 1,659,583,977 | 89% |
| Services | 6 | 5% | 206,658,500 | 11% |
| Funding: GoSL | 2 | 2% | 10,096,250 | 1% |
| Owe Revenue | 115 | 98% | 1,856,146,227 | 99% |
| Methods: NCB | 1 | 1% | 255,708,250 | 14% |
| RFQ | 103 | 88% | 1,101,698,550 | 59% |
| Sole Source | 3 | 3% | 336,949,336 | 18.055% |
| OTHER Methods (Direct Sourcing, Proforma Invoice etc) | 10 | 9% | 171,886,341 | 9.2% |
| Records in Contract Register | 92 | 79% | 1,260,733,977 | 68% |
| Records Not in Contract Register | 25 | 21% | 605,508,500 | 32% |



The graph below provides details of the various methods of procurement used by the entity in the procurement of various goods and services. Based on the details, NCB accounted for

Le255,708,250 using 1 activity, RFQ amounted to Le1,101,698,550 executed through 103 activities, sole source amounted to Le336,949,336 through 3 activities and procurement through direct purchase/proforma invoice amounted to Le171,886,341.



We also observed that EGTC was not making full use of the various Standard Procurement Forms as required that includes SPF1 (Requisition Form), SPF2 (Submission to Procurement Committee for Approval – was seen for some activities), SPF3(Procurement Committee), SPF4 (Evaluation Report/Least Cost Selection), SPF5 (Evaluation Report/Quality & Cost Based Selection), SPF6 (Monthly Procurement Report to NPPA), Standard Contract Documents/LPOs for some activities were not produced for review.

Based on the data collected and analyzed, it appears that EGTC divided most of the procurement transactions into parts or lower the value of a procurement in order to avoid compliance to the due process as provided for in the legal and regulatory framework. NPPA recommends that EGTC should maximize the use of framework contracts to ensure smooth execution for recurring items such as those listed above.

| Procurement Activity | Estimated Value from Plan | Date of issuing RFQ to suppliers | Amount per activity | Total Value |
|--|---------------------------|----------------------------------|---------------------|--------------------|
| Vehicle Spares | Le183,710,000 | NOT AVAILABLE | 10,637,500 | 95,208,500 |
| | | | 5,290,000 | |
| | | | 17,399,000 | |
| | | | 2,990,000 | |
| | | | 3,910,000 | |
| | | | 8,280,000 | |
| | | | 2,185,000 | |
| | | | 6,475,000 | |
| | | | 18,032,000 | |
| | | | 1,380,000 | |
| ICT equipment (computers, UPS, Printers ,CCTV, Local Area Network, Infrastrure, Software | Le3,653,908,000 | | 5,405,000 | 125,736,000 |
| | | | 6,210,000 | |
| | | | 33,300,000 | |
| | | | 19,090,000 | |
| | | | 16,744,000 | |
| | | | 16,500,000 | |
| | | | 15,000,000 | |
| | | | 8,625,000 | |
| | | | 2,180,000 | |
| | | | 747,500 | |
| Procurement of Electrical Consumable (Fridges and Air Conductional) | Le505,000,000 | | 1,725,000 | 118,587,000 |
| | | | 1,900,000 | |
| | | | 747,500 | |
| | | | 350,000 | |
| | | | 8,652,000 | |
| | | | 1,495,000 | |
| | | | 5,462,000 | |
| | | | 2,300,000 | |
| | | | 2,300,000 | |
| | | | 3,300,000 | |
| Lubricating Oil | Le4,148,927,000 | | 3,300,000 | 394,182,926 |
| | | | 4,430,000 | |
| | | | 5,635,000 | |
| | | | 4,830,000 | |
| | | | 2,500,000 | |
| | | | 48,990,000 | |
| | | | 4,140,000 | |
| | | | 33,390,000 | |
| | | | 58,650,000 | |
| | | | 18,513,840 | |
| 966,000 | | | | |
| 1,932,000 | | | | |
| 38,319,336 | | | | |
| 4,669,000 | | | | |
| 7,800,000 | | | | |
| 1,265,000 | | | | |
| 255,708,250 | | | | |
| 65,009,000 | | | | |

Nonconformity to the procurement plan could lead to mis-procurement which ultimately leads to waste of state funds.

Delays in providing relevant documentation: The non-availability of critical documents caused severe delay in and further greatly constrained this assessment. EGTC develop a filing system and must create dossiers of all documents relating to a particular activity from inception to completion which should be well stored to ensure a clear audit trail of all

procurement transactions. Section 152 of the Public Procurement Regulations, 2020 provides a detailed list of all relevant documents to be included in a file.

Non-use of RFQ /Standard Contract/LPO for some Activities.

Based on the documents presented it is evident that some activities executed without the use of the NPPA standard bidding documents and standard contract forms. Failure to use these standardized documents could compromise the legality of procurement processes.

Environmental Protection Agency (EPA)

The National Public Procurement Authority as part of its mandate, carried out a procurement assessment at the Environmental Protection Agency for the 2019 financial year. Based on the records presented for review, EPA executed one hundred and forty-six (146) procurement activities amounting to Le1,918,459,552 (one billion, nine hundred and eighteen million, four hundred and fifty-nine thousand five hundred and fifty-two thousand Leones). 101 activities amounting to Le1,443,642,602 were financed from funds under the Consolidated Revenue Fund whilst the remaining 45 activities with a total amount of Le474,816,950 were financed through funds provided by our donor partners.

The review revealed that 95 of the activities, to the value of Le1,513,784,002 were reported as planned whilst 51 of the activities with a value of Le404,675,550 were unplanned.

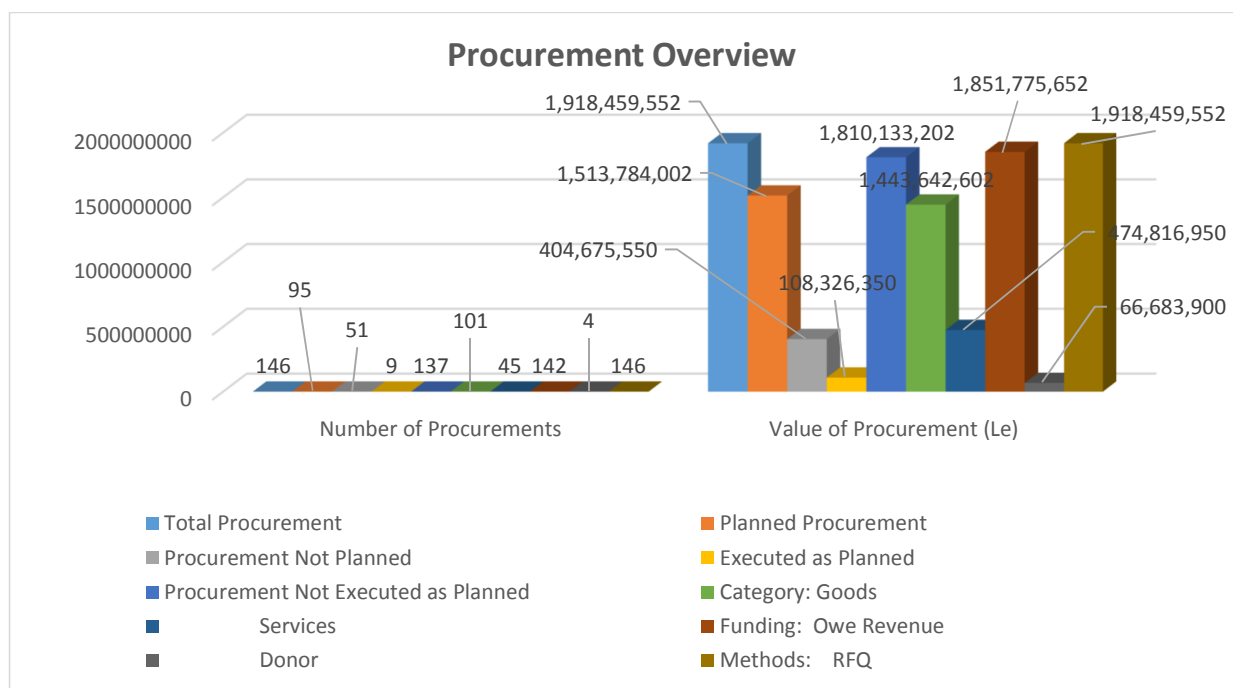
From the review, only 9 activities to the value of Le108,326,350 was executed in conformity with the entity's approved plan. 137 of the activities with a total value of Le1,810,133,202 (94% of value) were not undertaken as per the procurement plan. The activities were implemented using the request for quotation methods which makes it doubtful on whether the activities were planned contrary to the report.

The categories of procurement were for goods and services implemented using request for quotation (RFQ). The value of goods procured using 101 activities amounted to Le1,443,642,602 (75% of value); whereas the value of services implemented through 45 activities accounted for Le474,816,950 (25% of value) through 10 procurement activities.

All 146 activities were executed using Request for Quotation (RFQ), which strongly indicates lack of proper planning and execution in accordance with the plan and that serious splitting occurred in the execution of these procurement activities contrary to section 37 (2) of the Public Procurement Act. The entity should have aggregated the values of frequently purchased items and used open competitive methods in order to promote the principles of public procurement.

The table and chart below show summary analysis of procurement activities and their corresponding values carried out by EPA:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 146 | | 1,918,459,552 | |
| Planned Procurement | 95 | 65% | 1,513,784,002 | 79% |
| Procurement Not Planned | 51 | 35% | 404,675,550 | 21% |
| Executed as Planned | 9 | 6% | 108,326,350 | 6% |
| Procurement Not Executed as Planned | 137 | 94% | 1,810,133,202 | 94% |
| Category: Goods | 101 | 69% | 1,443,642,602 | 75% |
| Services | 45 | 31% | 474,816,950 | 25% |
| Funding: Owe Revenue | 142 | 97% | 1,851,775,652 | 97% |
| Donor | 4 | 3% | 66,683,900 | 3% |
| Methods: RFQ | 146 | 100% | 1,918,459,552 | 100% |



As earlier indicated, there was high level of procurement splitting by the entity. There was deliberate action to avoid the use of open competitive methods by the entity as the aggregated values of some of the items procured using RFQ required the use of open competitive

methods based on threshold. The table below provides a list of activities executed using RFQ contrary to the approved plan and with values that fall within NCB threshold:

| Activity | Procurement Method | Number of activities | Value of activities |
|--------------------------|--------------------|----------------------|---------------------|
| Repair and maintenance | RFQ | 27 | Le 390,371,500 |
| IT Equipment | RFQ | 10 | Le 221,655,777 |
| International Travelling | RFQ | 17 | Le 45,959,755 |
| Computer | RFQ | 6 | Le 210,002,750 |
| Computer consumables | RFQ | 21 | Le 179,647,000 |

We further observed during the review that the EPA was not making full use of the various Standard Procurement Forms as required that includes SPF1 (Requisition Form), SPF2 (Submission to Procurement Committee for Approval), SPF3(Procurement Committee), SPF4 (Evaluation Report/Least Cost Selection), SPF5 (Evaluation Report/Quality & Cost Based Selection), SPF6 (Monthly Procurement Report to NPPA), Standard Contract Documents/LPOs. These forms are designed to standardize public procurement across all MDAs and enhance easy trail of procurement processes from inception to completion.

The review revealed that some procurement activities were planned but not implemented as planned as name used differ from plan, the method and amount used differ from the plan. There was high level of artificial splitting of procurement requirements to deliberately use non-competitive methods of RFQ by the entity. The entity is encouraged to make good use of open competitive methods that will help promote transparency, accountability and ensure value for money is achieved.

Non-conformity to the procurement plan could lead to mis-procurement which ultimately leads to waste of public funds.

Ernest Bai Koroma University of Science and Technology (EBKUST)

The National Public Procurement Authority as provided for in the 2016 Act reviewed twenty-two (22) procurement activities with a total value of six hundred and fifty-six million, three hundred and ten thousand Leones (Le656,310,000) carried out by the EBKUST for the 2019 financial year based on records presented for review. All procurement activities were 100% funded by the Government of Sierra Leone.

Of the 22 reported activities, only 2 with a value of Le303,800,000 (46% of value) were reported as planned activities, whereas 20 of the activities implemented amounting to Le352,510,000 (54% of value) were unplanned. Further, it was observed that all the reported activities executed were not recorded in the contract register which makes thereby making it more difficult to confirm whether the entity fully disclosed procurement information to the review team for all the activities implemented during the year under review.

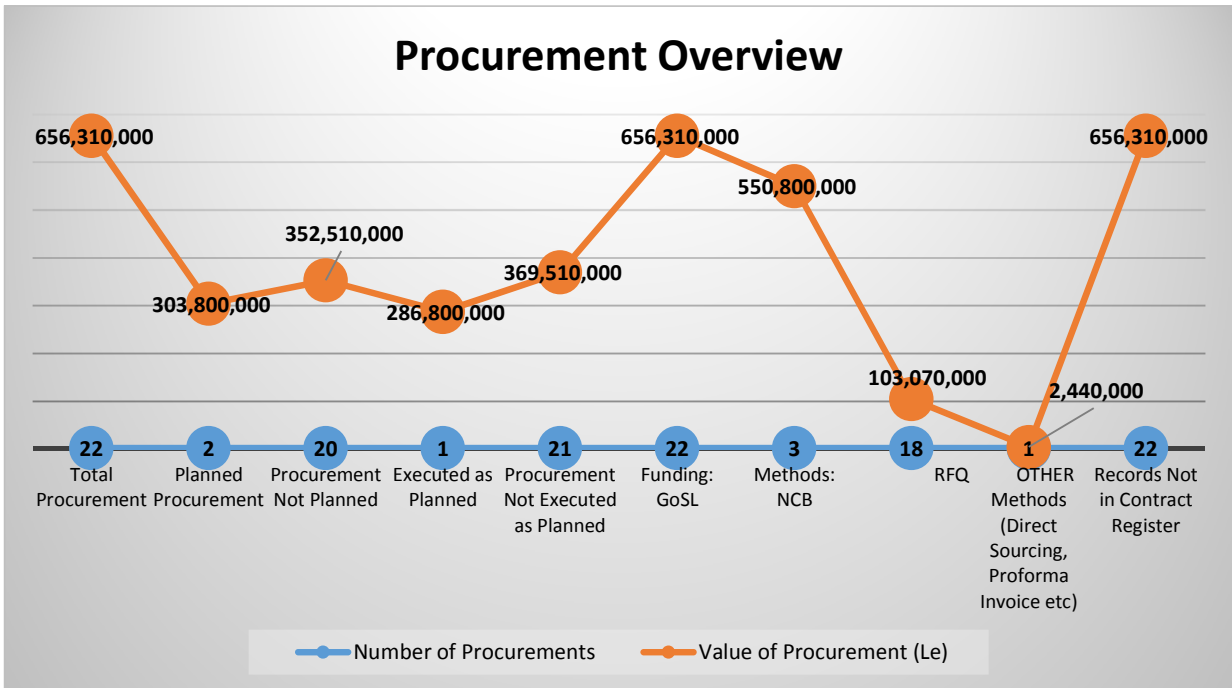
Based on the records reviewed, only 1 activity amounting to 44% of the value was executed in conformity with the approved plan. Disappointingly, 21 activities valued at Le369,510,000 (being 56%) were executed by the entity in complete contravention of the approved plan for the year under review.

The categories of procurement undertaken were for goods, works and services. Procurement of goods using 20 activities amounted to Le406,239,500, whilst works activities amounted to Le247,000,000, with services accounting for Le3,070,5000 executed through 1 activity.

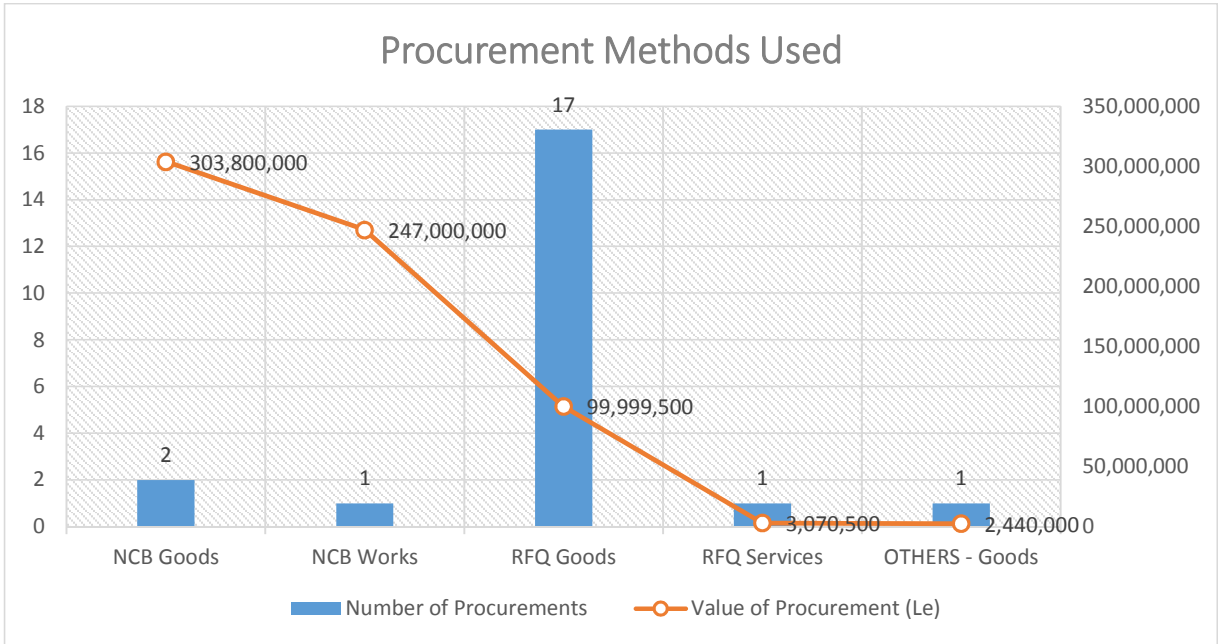
The methods used were NCB, RFQ and direct sourcing. NCB accounted for 84% of the value. However, RFQ dominated in terms of numbers as 18 of the activities were through RFQ and the remaining 1 activity was through direct sourcing.

The below table and graph provide summary information of all procurement activities by the entity:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 22 | | 656,310,000 | |
| Planned Procurement | 2 | 9% | 303,800,000 | 46% |
| Procurement Not Planned | 20 | 91% | 352,510,000 | 54% |
| Executed as Planned | 1 | 5% | 286,800,000 | 44% |
| Procurement Not Executed as Planned | 21 | 95% | 369,510,000 | 56% |
| Category: Goods | 20 | 91% | 406,239,500 | 62% |
| Works | 1 | 5% | 247,000,000 | 38% |
| Services | 1 | 5% | 3,070,500 | 0.5% |
| Funding: GoSL | 22 | 100% | 656,310,000 | 100% |
| Methods: NCB | 3 | 14% | 550,800,000 | 84% |
| RFQ | 18 | 82% | 103,070,000 | 16% |
| OTHER Methods (Direct Sourcing, Proforma Invoice etc) | 1 | 5% | 2,440,000 | 0.4% |
| Records Not in Contract Register | 22 | 100% | 656,310,000 | 100% |



From the graph above, procurement of goods using NCB method accounted for the highest value of procurement and on the other hand, procurement of goods using RFQ accounted for the highest number of activities.



Other Key Findings and Recommendations:

Records Management - We observed that the filing system of procurement dossier in this institution is deplorable as tracking of files in the procurement unit could not be done with ease. Furthermore, information contained in files are incomplete making it challenging for the procurement officer to report accurately.

As stated in Section 32 of the revised Public Procurement Act 2016, the entity should ensure records of all procurement activities are duly stored and produced for review any time the need arises.

Non-Signing of Standard Procurement Forms - The review also revealed that the SPFs are not used correctly by EPA.

NPPA recommends that all SP forms used for all procurement activities should be filled out fully and always signed in conformity with the legal and regulatory framework.

Splitting of activities by EBKUST - Our review revealed splitting of some commonly used items whereas, each should have been aggregated and conducted in a single procurement. These include maintenance of vehicles and tractors, supply of stationery, supply of computer consumables and supply of sanitary consumables.

Consolidation of Procurement Activities

It was observed that EBKUST has its constituent colleges in Port Loko and Makeni functioning with their own procurement units and procurement committees, and they undertake procurement activities independently. We recommend that procurement proceedings for the three campuses should be centralized, executed in an orderly manner and thereafter, goods delivered would be distributed as and when the need arises as it saves time, resources etc.

Falaba District Council (FDC)

For the 2019 financial year, Falaba District Council reported a total of twelve (12) procurement activities with a cumulative value of one billion, three hundred and sixty-five million, seven hundred and ninety thousand, one hundred and sixty-five Leones (Le1,365,790,165) based on records presented to the National Public Procurement Authority for review. All the activities were reported as planned activities. However, 6 of the activities totaling Le1,004,015,165 were executed in conformity with the plan whilst the remain 6 to the tune of Le361,775,000 were not. The activities were 92% funded by the Government of Sierra Leone and the remaining 8% of the value was from Council's generated revenues.

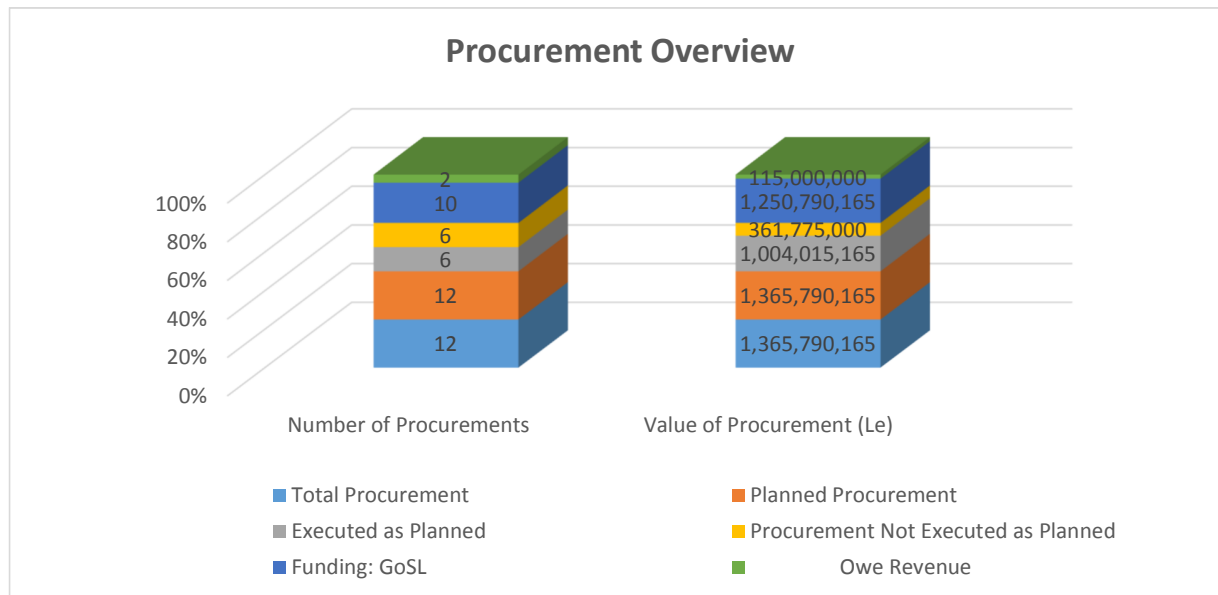
The categories of procurement were for goods, works and services implemented using national competitive bidding (NCB) and request for quotation (RFQ) methods. The value of goods procured amounted to Le209,775,000 being 15% of the value executed using 4 activities, the value of works amounted to Le674,015,165 being 50% of the value implemented using 5 activities and the value of services accounted for Le482,000,000 being 35% of the value through 3 procurement activities respectively.

The procurement methods used were National Competitive Bidding (NCB) and Request for Quotation (RFQ) methods. The review revealed that RFQ accounted for the highest value and

number of the entity's procurement expenditure during the year under review. NCB procurement accounted for 48% (Le649,283,165) of the value of procurement using 4 activities and RFQ accounted for 52% (Le716,507,000) implemented through 8 procurement activities.

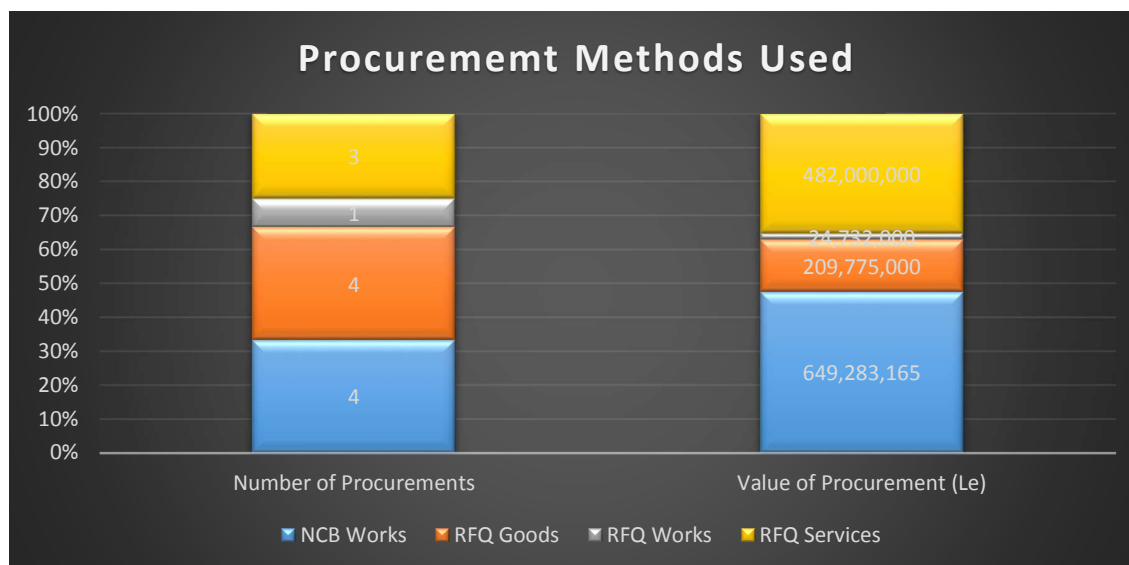
The table below shows summary analysis of all procurement activities and their financial impact carried out by the entity.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 12 | | 1,365,790,165 | |
| Planned Procurement | 12 | 100% | 1,365,790,165 | 100% |
| Executed as Planned | 6 | 50% | 1,004,015,165 | 74% |
| Procurement Not Executed as Planned | 6 | 50% | 361,775,000 | 26% |
| Category: Goods | 4 | 33% | 209,775,000 | 15% |
| Works | 5 | 42% | 674,015,165 | 49% |
| Services | 3 | 25% | 482,000,000 | 35% |
| Funding: GoSL | 10 | 83% | 1,250,790,165 | 92% |
| Owe Revenue | 2 | 17% | 115,000,000 | 8% |
| Methods: NCB | 4 | 33% | 649,283,165 | 48% |
| RFQ | 8 | 67% | 716,507,000 | 52% |



The graph below is an illustration of the various procurement methods used by Falaba District Council for each category of procurement in 2019. Based on the records, procurement of

works using NCB accounted for the highest value of activities followed by the procurement of services using RFQ as shown:



Other Key Findings and Recommendations:

During the review process, the Procurement Officer was unable to provide relevant documents requested such as hard copy of the contract register although a soft is maintained, vote service ledger, records of delivery and contract completion and payment records for some activities to aid and ensure a detailed review process was carried. The absence of these documentations limited our team from getting a detailed view on how procurement activities were carried out by the entity.

It was further observed that some procurement activities were planned but not carried out as planned. As pointed out by the procurement officer, this discrepancy was caused due to the thresholds enshrined in the 2019 Finance Act. Below is a list of some of the activities:

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|---|-------------|----------------|---------------|-------------------------|
| Procurement of Motor Bikes | NCB | Le 80,000,000 | RFQ | Le 30,000,000 |
| Hiring of vehicle for distribution of teaching & learning materials | NCB | Le 95,000,000 | RFQ | Le 80,000,000 |
| Stationery | NCB | Le 98,666,300 | RFQ | Le 64,775,000 |
| Furniture | NCB | Le 60,000,000 | RFQ | Le 55,000,000 |

We also observed that some procurement records were not presented due to poor filing system in the Council. For example, there was no file for the supply of fuel and lubricants in the procurement unit though payment vouchers for them could be traced. Council should

ensure that fuel and lubricants are treated as procurement requirements and thus should be subject to procurement processes and procedures.

Financial Intelligence Unit (FIU)

During the 2019 financial year, FIU carried out thirty (30) procurement activities with a value of three hundred and sixty-nine million, nine hundred and eighty thousand, seven hundred and sixty-six Leones (Le369,980,700) based on records presented to the review team. The activities were 99% funded by the Government of Sierra Leone and the remaining 1% was by donor funding.

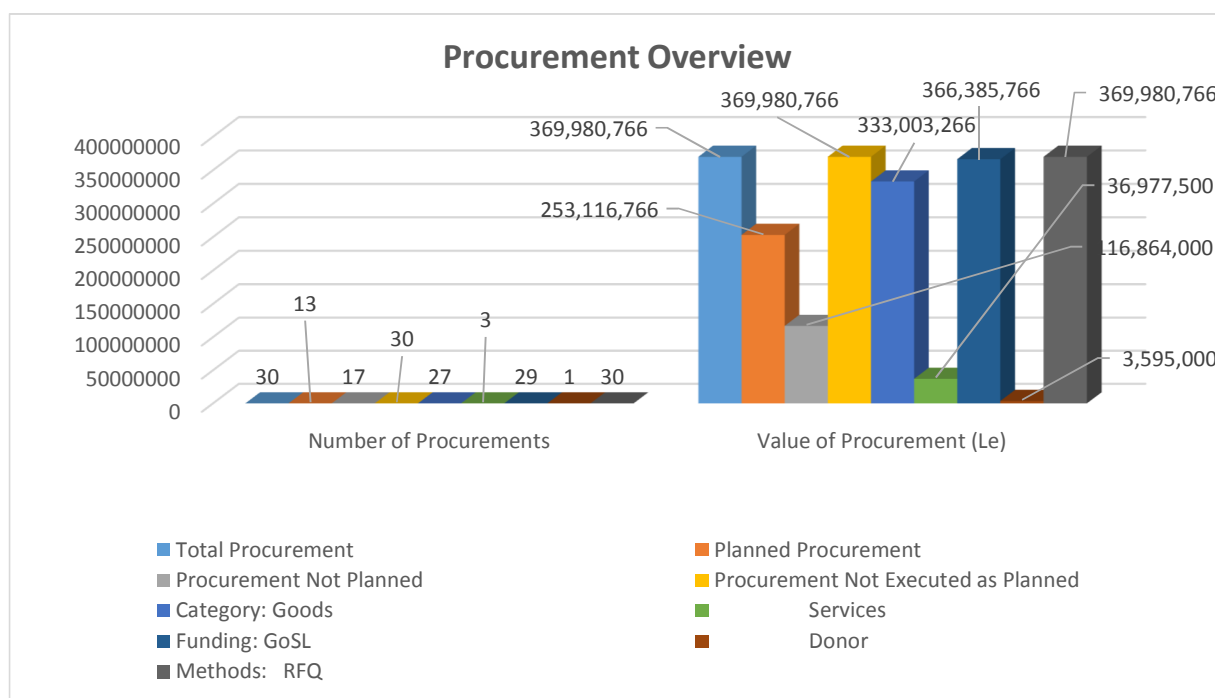
From the review, planned procurement activities amounted to Le253,116,766 being 68% of the value of procurement activities executed through 13 activities and unplanned activities executed to the value of Le116,864,000 being 32% of the value implemented through 17 activities. Disappointingly, all the procurement activities were not executed in conformity with the procurement plan as the value and methods used differ from what that contained in the plan. This does not support the assertion that the activities were planned.

The categories of procurement were for goods and services implemented using RFQ method. The value of goods procured amounted to 90% of the value executed using 27 activities whereas the value of services amounted to 10% of the value through 3 procurement activities.

The assessment revealed that FIU had no record of these procurement activities recorded in their contract register.

The table and chart below show summary analysis of all procurement activities carried out by the entity:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 30 | | 369,980,766 | |
| Planned Procurement | 13 | 43% | 253,116,766 | 68% |
| Procurement Not Planned | 17 | 57% | 116,864,000 | 32% |
| Procurement Not Executed as Planned | 30 | 100% | 369,980,766 | 100% |
| Category: Goods | 27 | 90% | 333,003,266 | 90% |
| Services | 3 | 10% | 36,977,500 | 10% |
| Funding: GoSL | 29 | 97% | 366,385,766 | 99% |
| Donor | 1 | 3% | 3,595,000 | 1% |
| Methods: RFQ | 30 | 100% | 369,980,766 | 100% |



Other Key Findings and Recommendations:

During the review, we observed that the entity does not have a trained and qualified individual to carry out procurement activities and this role is being played by the Human Resource Officer. The Human Resource Director told the team that they are in the process of recruiting a procurement officer.

Many of the relevant documents requested during the review that would have enabled detailed review process were not provided. The entity made available the 2019 procurement plan, cash book showing some payment records and records of some delivery but failed to produce the contract register, vote service ledger, bid evaluation reports and contract completion report.

We also observed during the review that FIU was not making use of the standard procurement forms 1-6 in execution of procurement activities as required by law.

FIU must ensure the use and maintenance of contract register and all procurement activities are recorded to ensure transparency and make monitoring easier.

Fourah Bay College (FBC)

FBC's 2019 financial year procurement activities as reviewed by the National Public Procurement Authority revealed that the entity undertook fifty-five (55) procurement activities amounting to a total value of Le6,632,751,425 (six billion, six hundred and thirty-two million, seven hundred and fifty-one thousand, four hundred and twenty-five Leones). All procurement activities were 100% funded by the Government of Sierra Leone.

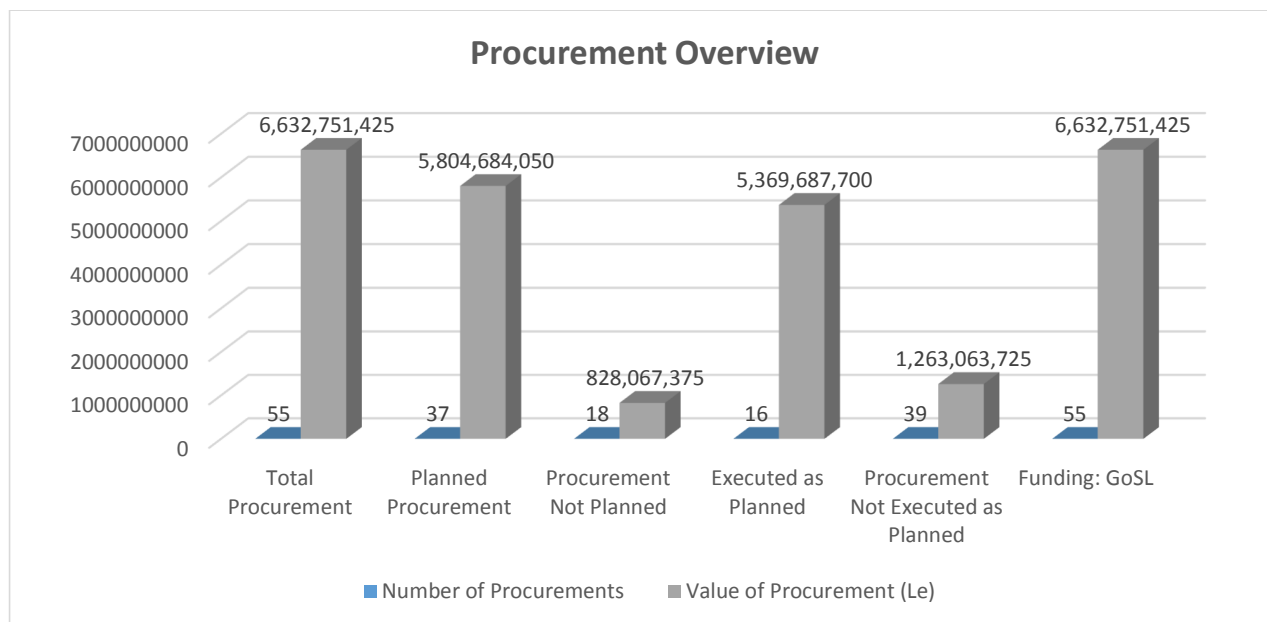
Thirty-seven (37) procurement activities that amounted to Le5,804,684,050 being 88% of the value were reported as planned procurements whereas eighteen (18) activities to the tune of Le828,067,375 being 12% of the value were unplanned activities implemented by the entity. 39 activities (being 71% of the number of activities) were not executed as planned and 44 procurement activities were executed using request for quotation.

The categories of procurement were for goods, works and services. Procurement of goods accounted for Le2,574,885,891 executed through 40 activities; procurement of works accounted for Le3,803,337,034 executed through 1 activity, and procurement of services accounted for Le254,528,500 of the value of procurement implemented through 14 activities respectively.

Based on the review, we discovered that the activities were carried out using international competitive bidding, national competitive bidding and request for quotation. Open competitive methods using ICB and NCB accounted for 85% of the cumulative value, whereas activities executed through RFQ accounted for the highest number (80%) of the activities and 15% of the value. ICB procurement through 1 activity accounted for 57% (Le3,803,337,034) of the value followed by NCB through 10 activities which accounted for 27% (Le1,816,031,041) of the value and RFQ through 44 activities accounts for 16% (Le1,013,383,350) of the value. The use of open competitive methods is good for the public procurement landscape. However, the entity needs to aggregate values of similar procurement activities for items that are frequently required and use open competitive method to sign framework contracts which would result in transaction cost reduction, turnaround time and providing value for money.

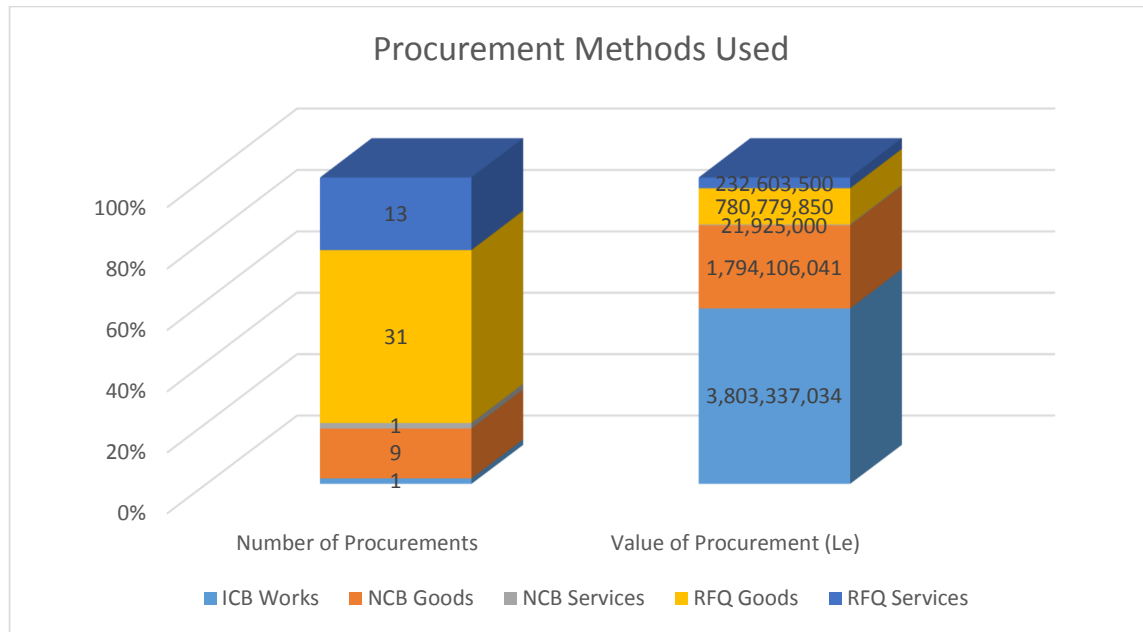
The table and graph below provide summary analysis of all procurement activities and their financial impact carried out by the FBC:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 55 | | 6,632,751,425 | |
| Planned Procurement | 37 | 67% | 5,804,684,050 | 88% |
| Procurement Not Planned | 18 | 33% | 828,067,375 | 12% |
| Executed as Planned | 16 | 29% | 5,369,687,700 | 81% |
| Procurement Not Executed as Planned | 39 | 71% | 1,263,063,725 | 19% |
| Category: Goods | 40 | 73% | 2,574,885,891 | 39% |
| Works | 1 | 2% | 3,803,337,034 | 57% |
| Services | 14 | 25% | 254,528,500 | 4% |
| Funding: GoSL | 55 | 100% | 6,632,751,425 | 100% |
| Methods: ICB | 1 | 2% | 3,803,337,034 | 57% |
| NCB | 10 | 18% | 1,816,031,041 | 27% |
| RFQ | 44 | 80% | 1,013,383,350 | 15% |



The graph below shows details of the various methods and categories of procurement used by the entity in undertaking their procurement activities during the year under review. From the details, procurement of works using ICB accounts for 57% of the value followed by

procurement of goods using NCB with 27%. RFQ accounts for the highest number of activities executed by the entity as shown below:



It was further observed that the Standard Procurement forms (SPF 1-6) required by law for the execution of procurement activities were not used by the entity in execution of its procurement activities as they were not presented to the team during the review process despite several requests.

We further observed the following for some procurement activities thereby confirming the level of procurement splitting by the entity:

- A repeated purchase of furniture and office consumables to **Real Eclipse** was observed using Request for Quotation (RFQ) with no evidence of a framework contract with the said supplier.
- Repeated transactions with **Discount Auto Spares** with no evidence of a framework contract for the period under review.
- Also, the purchase of office furniture occurred seven times from **Index Enterprises** using RFQ with a value of **One hundred and sixty-eight million, eight hundred thirty one thousand and twenty Leones (Le168,831,020)**. Other items were also purchased repeatedly from the same supplier using RFQ with no evidence of a framework agreement been signed with the supplier.

Freetown City Council (FCC)

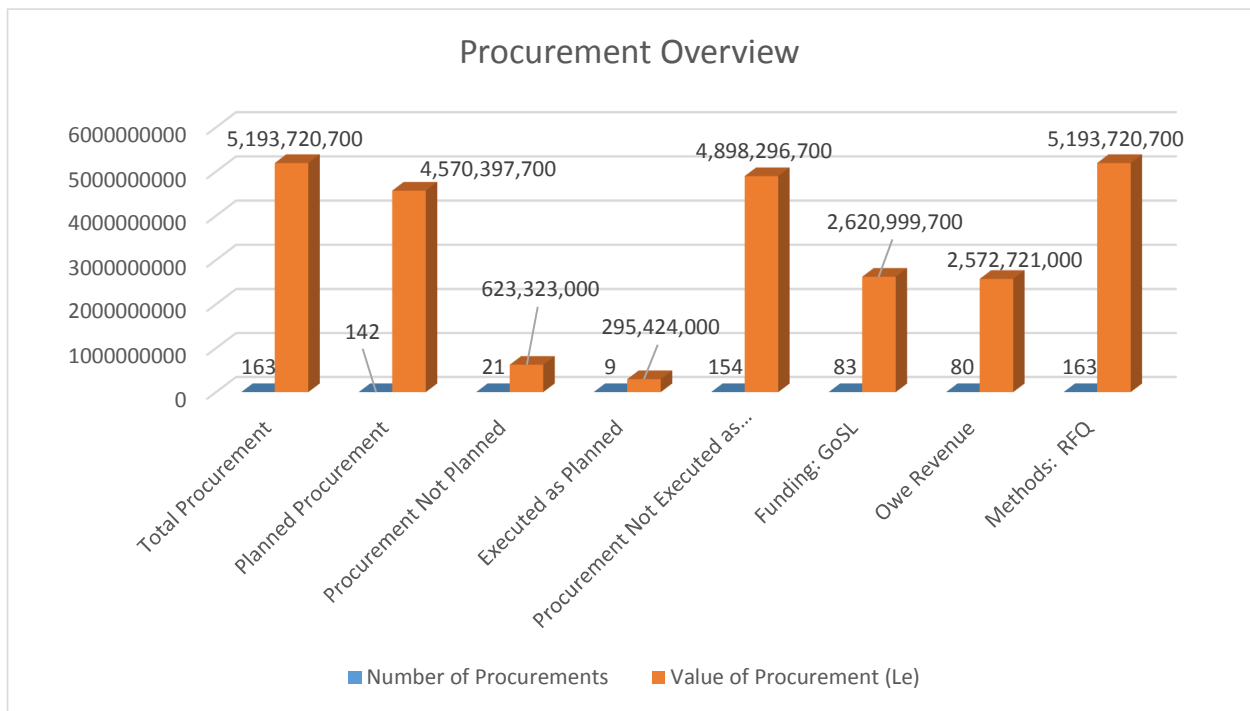
During the 2019 financial year, FCC implemented one hundred and six-three (163) procurement activities with a total value of five billion, one hundred and ninety-three million, seven hundred and twenty thousand, seven hundred Leones (Le5,193,720,700) based on records presented to the NPPA team for review. The entity stated that 142 of the activities to the value of Le4,570,397,000 were planned and the remaining 21 activities to the value of Le623,323,000 were unplanned procurement activities.

Disappointingly, the review revealed that only 9 activities amounting to Le295,424,000 being 6% of the value were executed as planned, whereas 154 activities to the tune of Le4,898,296,700 being 94% of the value were not implemented in conformity with the approved procurement plan. The level of procurement splitting observed during the review process cannot support the claim that the procurement activities were planned as there was deliberate overuse of the request for quotation method by this entity.

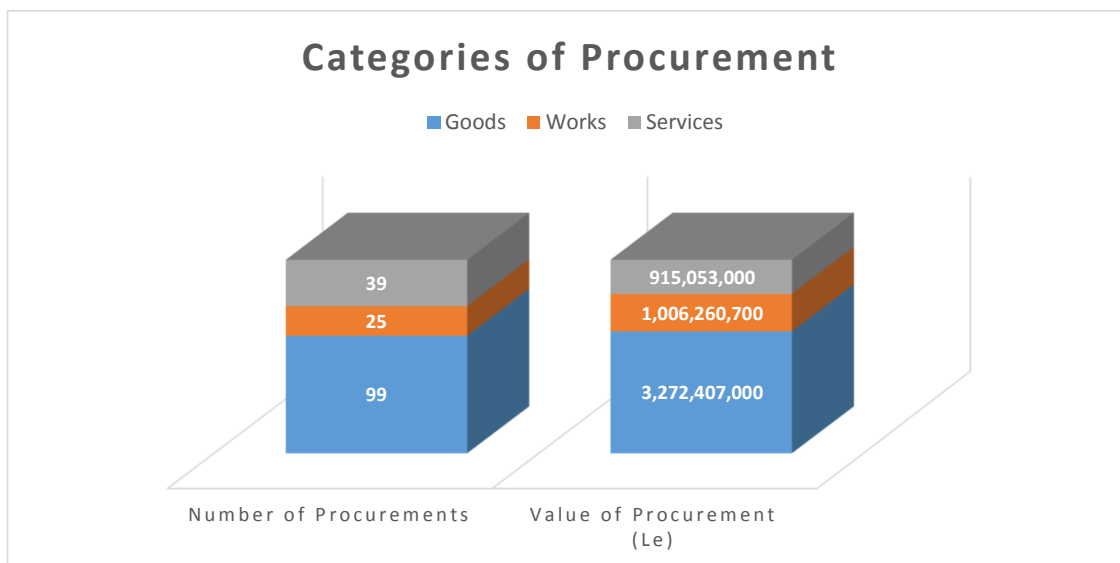
50% of the procurement activities were funded using Council's own generated revenues and the remaining 50% were through funds provided by the Government of Sierra Leone from the Consolidated Revenue Fund.

The table and graph below provide overview of the procurement activities implemented and their corresponding values by the FCC in 2019.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 163 | | 5,193,720,700 | |
| Planned Procurement | 142 | 87% | 4,570,397,700 | 88% |
| Procurement Not Planned | 21 | 13% | 623,323,000 | 12% |
| Executed as Planned | 9 | 6% | 295,424,000 | 6% |
| Procurement Not Executed as Planned | 154 | 94% | 4,898,296,700 | 94% |
| Category: Goods | 99 | 61% | 3,272,407,000 | 63% |
| Works | 25 | 15% | 1,006,260,700 | 19% |
| Services | 39 | 24% | 915,053,000 | 18% |
| Funding: GoSL | 83 | 51% | 2,620,999,700 | 50% |
| Owe Revenue | 80 | 49% | 2,572,721,000 | 50% |
| Methods: RFQ | 163 | 100% | 5,193,720,700 | 100% |



The categories of procurement were for goods, works and services implemented using request for quotation method. The value of goods procured amounted to Le3,272,407,000 being 63% of the value executed using 99 activities, the value of works amounted to Le1,006,260,700 being 19% of the value implemented using 25 activities and the value of services accounted for Le915,053,000 being 18% of the value through 39 procurement activities respectively. The graph below provides details of the various categories of procurements implemented by FCC in 2019.



The entity failed to aggregate the values and use open competitive methods to sign framework contracts in the undertaking of these activities. The table below provides list of procurements activities implemented multiple times by the FCC during the course of the year confirming procurement splitting using RFQ methods:

| Activities | Number of Procurements | Value of Procurement (Le) |
|---------------------------------|------------------------|---------------------------|
| Building Rehabilitation | 15 | 511,444,000 |
| Provisions & Sundry Items | 14 | 473,020,000 |
| Vehicle Spares & Maintenance | 12 | 376,474,000 |
| Office Equipment | 11 | 421,290,000 |
| Furniture & Fittings | 10 | 520,247,000 |
| Printing Services | 10 | 290,501,000 |
| Generator Spares & Maintenance | 9 | 86,987,000 |
| Sundry Items | 9 | 340,025,000 |
| Medical Supplies | 7 | 190,150,000 |
| Uniforms | 6 | 140,630,000 |
| Building Construction | 5 | 270,872,700 |
| Desk Top & Laptop Computers | 4 | 145,000,000 |
| Electrical Materials | 4 | 110,579,000 |
| Motor Bike Spares & Maintenance | 4 | 119,020,000 |
| Office Equipment Maintenance | 4 | 44,572,000 |
| Catering & Hall Rental | 3 | 115,900,000 |
| Internet & Communications | 3 | 67,154,000 |
| Safety Gears | 3 | 134,800,000 |
| Agricultural Seeds & Crops | 2 | 41,590,000 |
| Building Materials | 2 | 50,970,000 |
| Computer Consumables | 2 | 78,300,000 |
| Consultancy Services | 2 | 24,800,000 |
| Fumigation | 2 | 15,410,000 |
| Learning Materials | 2 | 34,950,000 |
| Office Refurbishment | 2 | 150,130,000 |
| Road Maintenance | 2 | 46,850,000 |
| Security Services | 2 | 45,000,000 |
| Vehicle Hire | 2 | 39,700,000 |

As previously stated, there was high level of non-conformity to the procurement plan during implementation as some procurement activities were not planned and those planned were executed using different methods and values.

We also observed that the supplier database was not in use and not available for review which makes it difficult to understand how suppliers are selected for RFQ and in developing short-lists also.

Government Printing Department (GPD)

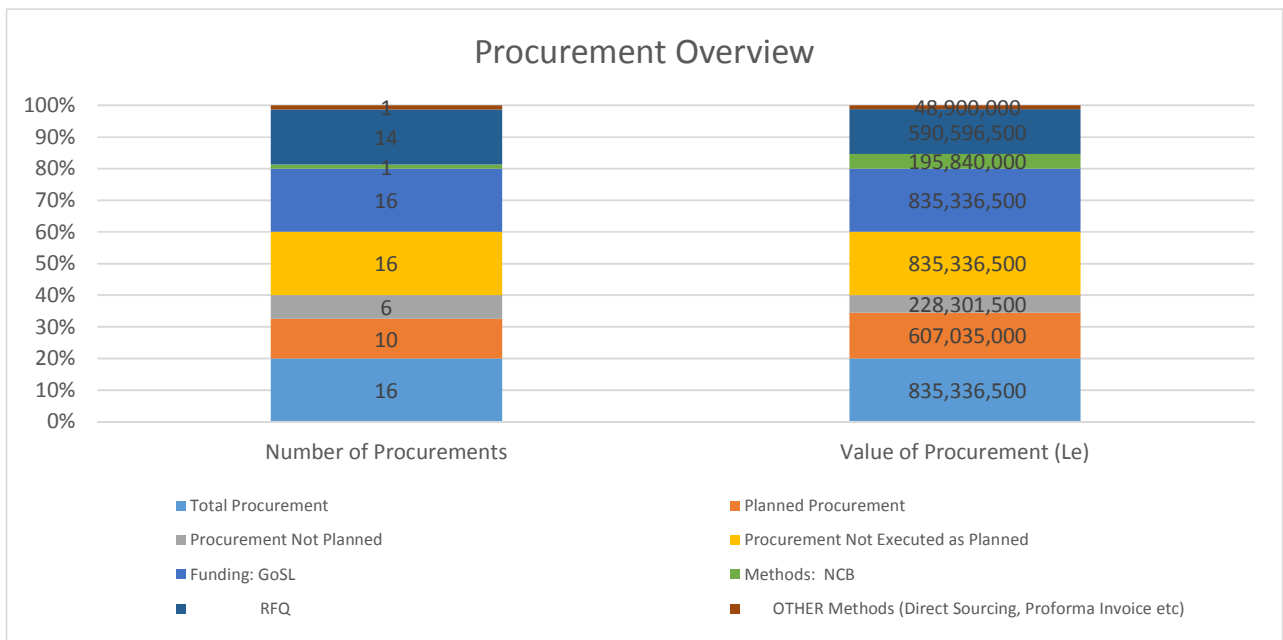
Based on the documents presented for our review, GPD executed sixteen (16) procurement activities amounting to eight hundred and thirty-five million, three hundred and thirty-six thousand and five hundred Leones (Le835,336,500). The activities were 100 percent funded by the Government of Sierra Leone.

The review revealed that planned procurement activities valued at Le607,035,500 being 73% of the value of procurement whereas unplanned but executed procurement activities accounted for Le 228,301,500 being 27% of the value of procurement. Unfortunately, it was further noted that all the procurement activities were not executed in line with the approved procurement plan and there was high level of procurement splitting which cannot support the assertion that the activities were planned. This contravenes section 29 of the Public Procurement Act of 2016.

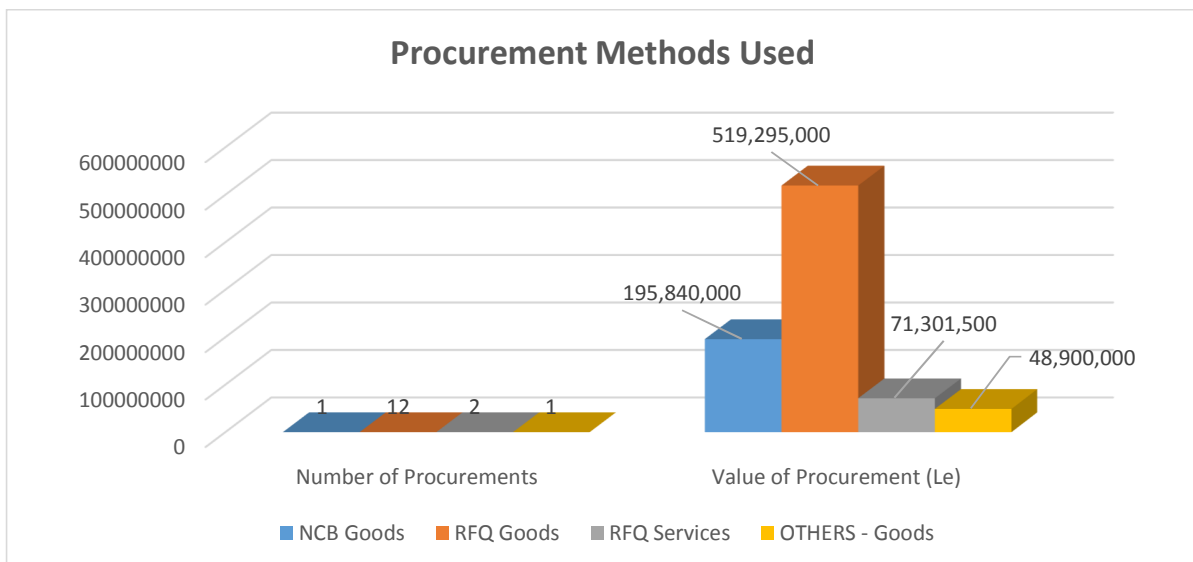
The review further revealed that only one activity was executed using national competitive bidding method whilst 15 activities were executed using request for quotation and direct/proforma invoice.

The below table and graph provide summary analysis of all procurement activities and their financial impact carried out by the Government Printing Department.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 16 | | 835,336,500 | |
| Planned Procurement | 10 | 63% | 607,035,000 | 73% |
| Procurement Not Planned | 6 | 38% | 228,301,500 | 27% |
| Procurement Not Executed as Planned | 16 | 100% | 835,336,500 | 100% |
| Category: Goods | 14 | 88% | 764,035,000 | 91% |
| Services | 2 | 13% | 71,301,500 | 9% |
| Funding: GoSL | 16 | 100% | 835,336,500 | 100% |
| Methods: NCB | 1 | 6% | 195,840,000 | 23% |
| RFQ | 14 | 88% | 590,596,500 | 71% |
| OTHER Methods (Direct Sourcing, Proforma Invoice etc) | 1 | 6% | 48,900,000 | 6% |



The graph below provides details of the various procurement methods used by this entity for each category of procurement. Procurement of goods accounted for 91% of the value implemented through 14 activities whereas procurement of services accounted for 9% of the value implemented through 2 activities respectively. Based on the details below, procurement of goods using RFQ accounted for 62% of the value followed by procurement of goods using NCB which accounted for 23% of the value of activities as shown.



The table below shows list of items undertaken by the entity with accumulated values that would have required the use NCB based on threshold but for which RFQ was used instead.

| Activities | Number of Procurements | Value of Procurement (Le) |
|---------------------------|------------------------|---------------------------|
| Office Stationery | 3 | 133,050,000 |
| Printing Services | 3 | 297,891,500 |
| Provisions & Sundry Items | 3 | 139,000,000 |
| Computer Consumables | 2 | 118,395,000 |

GPD does not have a dedicated procurement unit or personnel. During the review process, the outsourced procurement officer was unable to present for review the contract register, vote service ledger, bid evaluation reports for some activities (Technical and Financial), contract completion report and payment records.

We also observed during the review that GPD was not making use of the standard procurement forms 1-6 in execution of procurement activities as required by law. It was noted that SPF1 (Requisition Form), SPF2 (Seeking Approval), SPF3 (Approval of Procurement Committee), SPF4 (Evaluation Report) for most of the activities implemented were not available for all the activities implemented.

We observed that some procurement activities were planned but not carried out as planned. The amount stated as the estimated value differ from the executed amount and procurement methods differ from that stated in the plan. Below is the list of activities of planned versus actual:

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|-----------------------------------|-------------|----------------|---------------|-------------------------|
| Uniforms/Protective Clothing | RFQ | 30,000,000 | RFQ | 40,000,000 |
| Printing & Binding Materials | ICB | 1,536,000,000 | NCB | 261,590,000 |
| Vehicle Maintenance | Least Cost | 22,560,000 | Not Executed | Not Executed |
| Office Cleaning | Least Cost | 36,000,000 | Not Executed | Not Executed |
| Computer & Accessories | NCB | 215,000,000 | Not Executed | Not Executed |
| Computer Consumables | NCB | 106,430,000 | RFQ | 86,900,000 |
| Stationery | NCB | 192,000,000 | RFQ | 113,050,000 |
| | | | | |
| Office Store/Supplies | Not Planned | Not Planned | RFQ | 45,000,000 |
| Electrical and Building Materials | Not Planned | Not Planned | RFQ | 25,000,000 |
| Printing of Accountable Documents | Not Planned | Not Planned | RFQ | 34,301,500 |

Guma Valley Water Company (GVWC)

The National Public Procurement Authority as provided for in the 2016 Act reviewed eighty-nine (89) procurement activities amounting to Le10,671,652,402 (ten billion, six hundred and seventy-one million, six hundred and fifty-two thousand, four hundred and two thousand Leones) implemented by the GVWC for the 2019 financial year based on records presented. All procurement activities were 100% funded through internally generated revenues. Planned procurement amounted to Le8,678,842,826 being 81% of the value executed though 80 procurement activities whilst unplanned activities valued at Le1,992,809,576 being 19% of the value implemented through 8 activities.

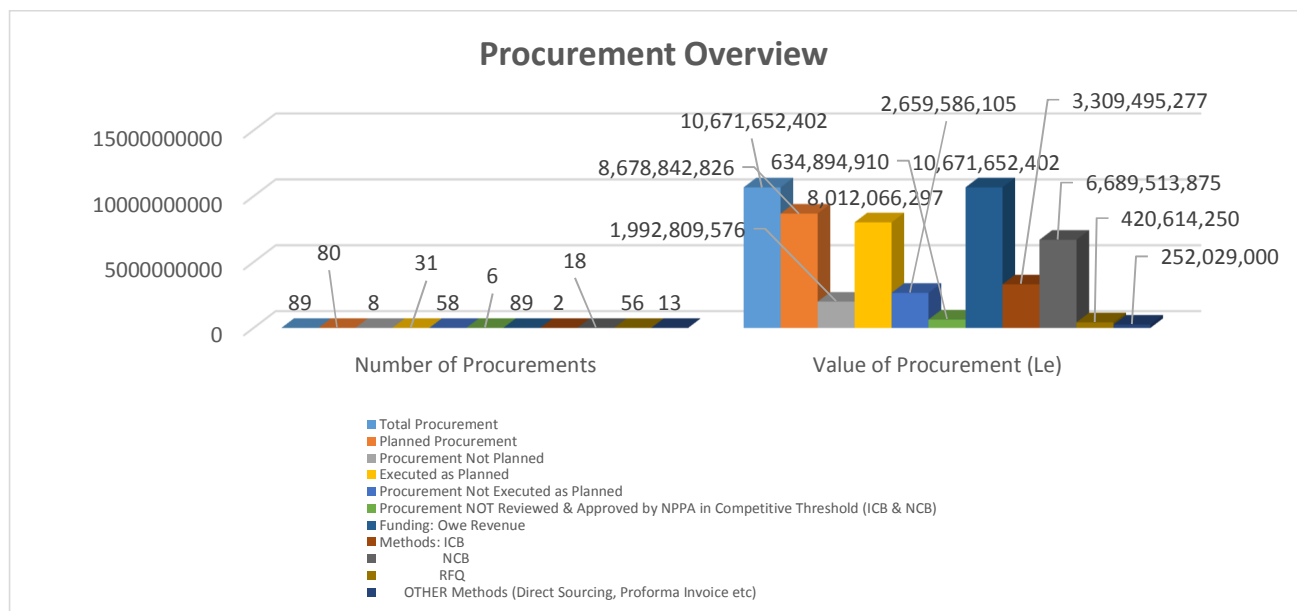
Based on the records presented for review, 31 activities (amounting to 75% of the value) were executed in conformity with the approved procurement plan and 58 procurement activities (that amounted to 25% of the value) were not. It was further noted that six (6) of the procurement activities to the value of Le634,894,910 in competitive threshold were executed without submitting the relevant documents to the NPPA for technical review and endorsement before implementation.

The records show that the entity procured goods and services. 82 of the activities totaling Le10,639,757,152 were for the procurement of goods which accounted for the highest value as well as number of activities, whereas seven activities amounting to Le31,895,250 were for the procurement of services.

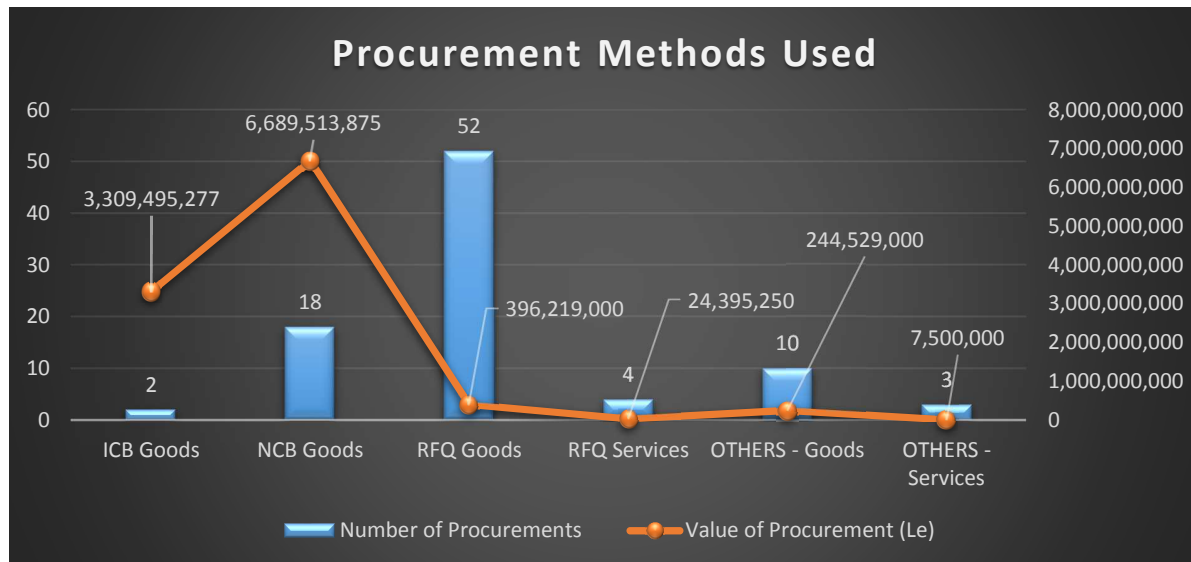
During the review, we discovered that the activities were implemented using International Competitive Bidding (ICB), National Competitive Bidding (NCB), Request for Quotation (RFQ) and direct sourcing/proforma invoicing methods. 94% of the value of procurement were executed using open competitive methods of ICB and NCB which is good for the public procurement landscape and the remaining 6% of the value were through non-competitive methods of RFQ. However, in terms of numbers, 69 of the activities were executed RFQ and direct sourcing.

The table and chart below show a summary analysis of procurement activities and their corresponding values carried out by GVWC:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|---|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 89 | | 10,671,652,402 | |
| Planned Procurement | 80 | 90% | 8,678,842,826 | 81% |
| Procurement Not Planned | 8 | 9% | 1,992,809,576 | 19% |
| Executed as Planned | 31 | 35% | 8,012,066,297 | 75% |
| Procurement Not Executed as Planned | 58 | 65% | 2,659,586,105 | 25% |
| Procurement NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 6 | 7% | 634,894,910 | 6% |
| Category: Goods | 82 | 92% | 10,639,757,152 | 99.7% |
| Services | 7 | 8% | 31,895,250 | 0.3% |
| Funding: Owe Revenue | 89 | 100% | 10,671,652,402 | 100% |
| Methods: ICB | 2 | 2% | 3,309,495,277 | 31% |
| NCB | 18 | 20% | 6,689,513,875 | 63% |
| RFQ | 56 | 63% | 420,614,250 | 4% |
| OTHER Methods (Direct Sourcing, Proforma Invoice etc) | 13 | 15% | 252,029,000 | 2% |



The graph below shows details of the various methods of procurement used by the entity to procure for each category. Based on the details, procurement of goods using NCB accounted for the highest value of activity followed by ICB goods whereas RFQ goods accounted for the highest number of activities by GVWC in the year under review.



Other Key Findings and Recommendations

During the review process, the team requested for relevant documents to aid the review process. The procurement officer provided evaluation reports for some activities, records of delivery, some payment records and a copy of the procurement plan. However, the PO could not provide the vote service ledger which could have helped to provide a more detailed picture of all procurement activities undertaken by GVWC.

The entity also failed to produce the various Standard Procurement Forms as required.

It was further observed that some procurement activities were planned but not executed as planned and few activities executed were not planned. Framework contracts were signed for some activities but not executed as such. There were lots of mistakes in the documents reviewed.

- ⇒ A framework contract was awarded to **Healthcare Pharmacy** for the supply of medical drugs, but the entity ignored the contract and instead procured the drugs from **Publix Pharmacy** without following any procurement procedures.
- ⇒ Another framework contract was awarded to **P.G.A Auto Spares** for the supply of spare parts, but according to the SPO, this contract was revoked without following due process. The entity started buying spare parts from **I.G Best** without following procurement procedures and guidelines which contravenes the Public Procurement Act, 2016.

- ⇒ Basic requirements such as provision and IT equipment are not on the procurement plan.
- ⇒ A contract for the supply of vehicle spares and accessories was signed with **Maxwell Investment Holding** but the entity did not take any supply from the supplier.
- ⇒ Most RFQs issued did not have any procurement number and they also did not have deadline for submission.
- ⇒ Some RFQs did not have the addresses of the bidders to whom they were sent.
- ⇒ We also observed that, some LPOs were sent to a supplier on the same date the RFQ was sent to them. Three (3) RFQ was sent to three (3) suppliers on the 06/03/19 and on the same date an LPO was issued to a supplier by the name of **Abu Mans Enterprises**
- ⇒ There are a lot of **Addendums** made to most of the Framework Contracts without any authorization from the NPPA.
- ⇒ There were inconsistencies in the sequence number in the procurement numbers.

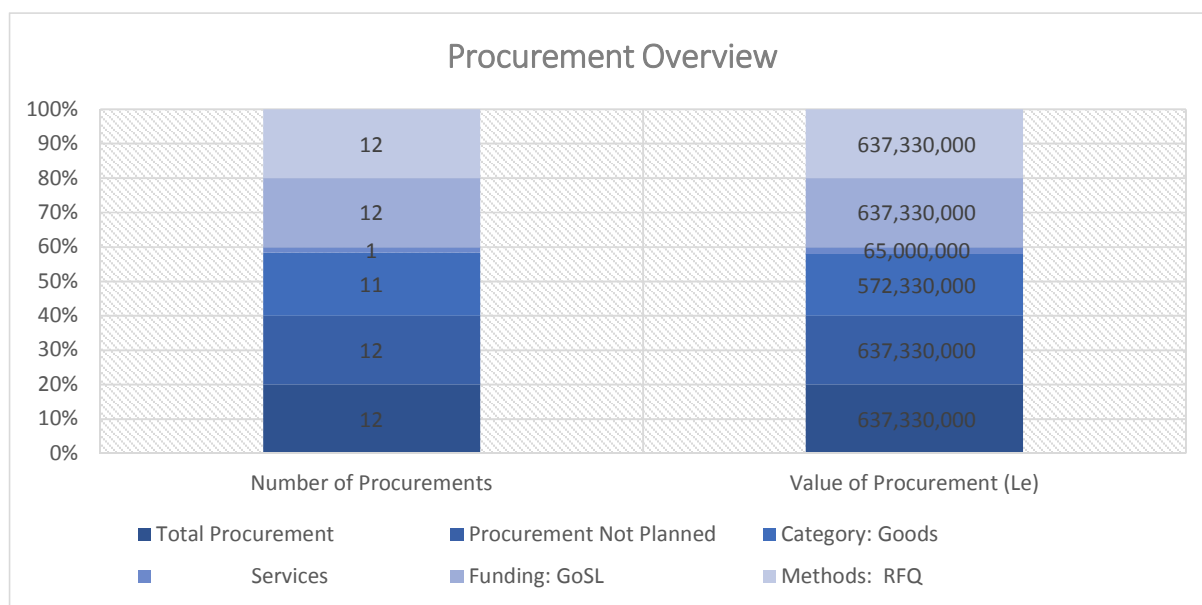
House of Parliament (HOP)

For the 2019 financial year, HOP reported a total of twelve (12) procurement activities that amounted to six hundred and thirty-seven million, three hundred and thirty leones (Le 637,330,000) based on records presented to the National Public Procurement Authority for review. All the reported activities were unplanned.

All the 12 activities reported were executed using Request for Quotation.

The table and graph below provide summary analysis of all procurement activities and their financial impact carried out by the House of Parliament.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--------------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 12 | | 637,330,000 | |
| Procurement Not Planned | 12 | 100% | 637,330,000 | 100% |
| Category: Goods | 11 | 92% | 572,330,000 | 90% |
| Services | 1 | 8% | 65,000,000 | 10% |
| Funding: GoSL | 12 | 100% | 637,330,000 | 100% |
| Methods: RFQ | 12 | 100% | 637,330,000 | 100% |



Based on the records reviewed, it was observed the HOP under reported their procurement activities for the year under review. The table below provides details of the 12 procurement activities reported largely involving procurement of computer consumables. Under reporting of procurement activities is in complete breach of the Public Procurement Act of 2016. HOP is required to ensure full disclosure of its procurement activities as that will help guide stakeholders on government expenditures.

| Name of Entity | Title of Procurement | Value of Procurement | Name of Supplier |
|---------------------|--|----------------------|---|
| House of Parliament | Procurement Of Computer Consumables | 86,350,000 | Artline Enterprise General Merchandise |
| House of Parliament | Procurement Of Computer Consumables | 18,160,000 | Njama Construction And General Services |
| House of Parliament | Procurement Of Computer Consumables | 21,000,000 | Njama Construction And General Services |
| House of Parliament | Procurement Of Computer Consumables | 79,705,000 | Artline Enterprise General Merchandise |
| House of Parliament | Procurement Of Dell Computer | 69,000,000 | A-Jay Business Enterprise |
| House of Parliament | Procurement Of Computer Accessories | 22,900,000 | The Brotherhood Investment |
| House of Parliament | Procurement Of Computer Consumables | 76,980,000 | Artline Enterprise General Merchandise |
| House of Parliament | Procurement Of Goods | 72,100,000 | Moliba Int. Construction And Procurement Services |
| House of Parliament | Procurement Of Toiletries And Stationeries | 84,385,000 | Artline Enterprise General Merchandise |
| House of Parliament | Procurement Of Computer Consumables | 28,000,000 | A-Jay Business Enterprise |
| House of Parliament | Procurement Of Rain Coats And Rain Boots | 13,750,000 | Conteh Solution |
| House of Parliament | Procurement Of Fumigation Servicing | 65,000,000 | Jem Intercontinental Services (SL) Ltd. |

During the review, the Senior Procurement Officer was requested to submit copies of the procurement plan, contract register, vote service ledger, bid evaluation reports, records of delivery and contract completion and payment records to aid the review process. Unfortunately, the PO could only provide the procurement plan and some bidding documents in the form of request for quotations (RFQ).

We also noted during the review that HOP was not making use of the various standard procurement forms 1-6 in execution of their procurement activities as required by law.

The review further showed that some procurement activities were planned but not carried as planned as the method and amount stated as the estimated values differ from the actuals during execution. The list below provides details of some procurement activities that were implemented contrary to the plan despite the fact that the threshold would have required the use of open competitive methods.

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|--------------------------------|-------------|----------------|---------------|-------------------------|
| Office Stationery | RFQ | Le 440,000,000 | RFQ | Le 84,385,000 |
| Computer and Printers | RFQ | Le 662,000,000 | RFQ | Le 379,195,000 |
| Uniforms & Protective Clothing | NCB | Le 80,000,000 | RFQ | Le 13,750,000 |
| Fumigation Service | NCB | Le360,000,000 | RFQ | Le 65,000,000 |
| Sundries | Not planned | Not estimated | RFQ | Le 72,100,000 |

Human Resource Management Office (HRMO)

The National Public Procurement Authority as part of its mandate, carried out a procurement assessment at the HRMO for the 2019 financial year. Twenty-three (23) procurement activities were presented for review, amounting to Le878,912,750 (eight hundred and seventy-eight million, nine hundred and twelve thousand seven hundred and fifty Leones). The Government of Sierra Leone funded 95% of HMRO's activities and the remaining 5% was through internally generated funds.

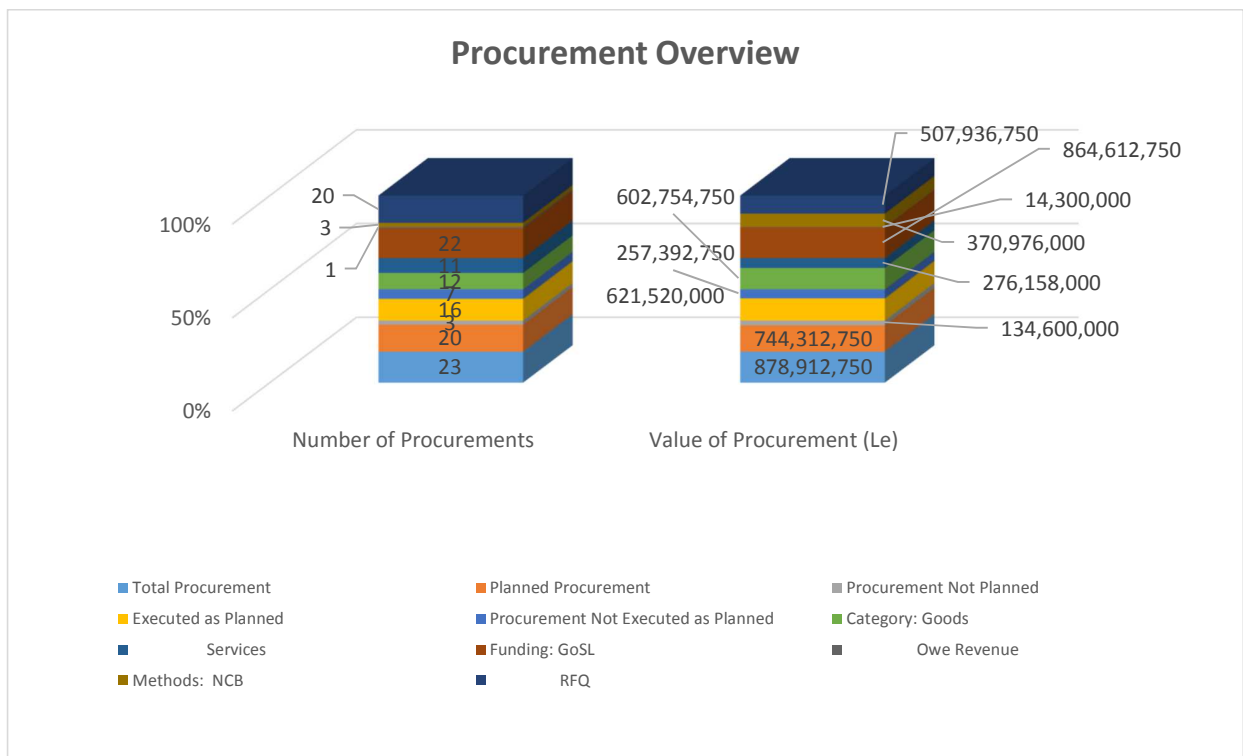
Based on the records presented, 85% of the value of activities were reported as planned whereas the remaining 15% of the value of activities were unplanned and unapproved activities executed by the entity during the year under review. The review further showed that 16 activities totaling Le621,520,000 were executed in conformity with the approved procurement plan whilst 7 activities amounting to Le 257,392,750 were not.

The categories of procurement executed by the HRMO for 2019 were goods and services. The procurement of goods executed through 12 procurement activities to the sum of Le602,754,750 (being 69% of the value of procurement) followed by the procurement of services implemented through 11 procurement activities amounting to Le276,158,000 (being 5% of the value).

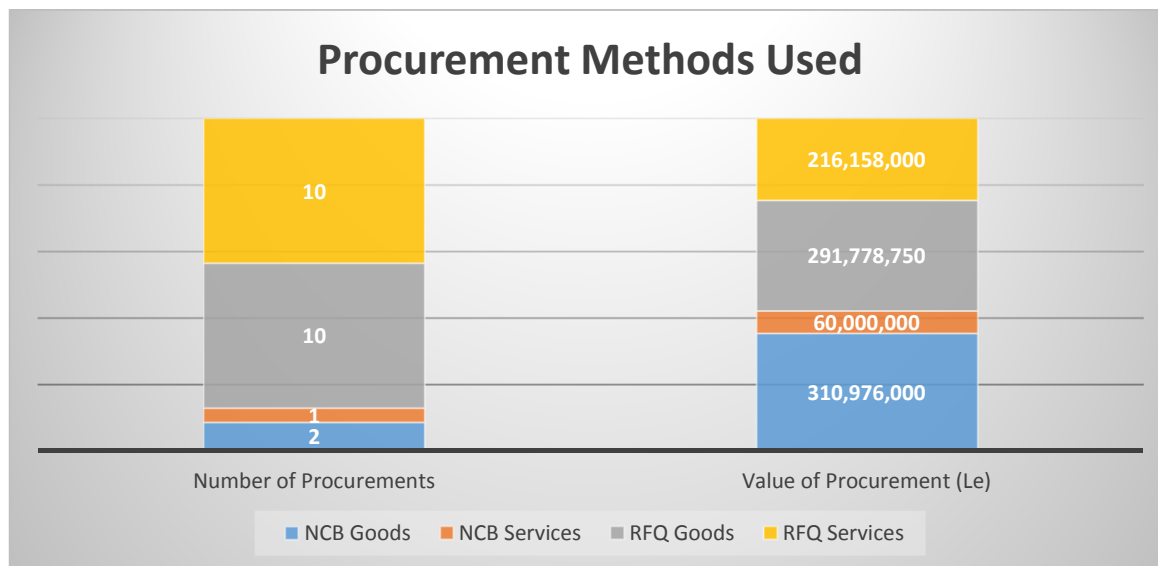
The activities were executed using national competitive bidding and request for quotation methods. Procurement through RFQ accounted for the highest number as well as value of procurement by the entity. NCB amounted to Le370,976,000 and RFQ amounted to Le507,936,750.

The table and graph below show a summary analysis of procurement activities and their corresponding values as carried out by HRMO:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 23 | | 878,912,750 | |
| Planned Procurement | 20 | 87% | 744,312,750 | 85% |
| Procurement Not Planned | 3 | 13% | 134,600,000 | 15% |
| Executed as Planned | 16 | 70% | 621,520,000 | 71% |
| Procurement Not Executed as Planned | 7 | 30% | 257,392,750 | 29% |
| Category: Goods | 12 | 52% | 602,754,750 | 69% |
| Services | 11 | 48% | 276,158,000 | 31% |
| Funding: GoSL | 22 | 96% | 864,612,750 | 98% |
| Owe Revenue | 1 | 4% | 14,300,000 | 2% |
| Methods: NCB | 3 | 13% | 370,976,000 | 42% |
| RFQ | 20 | 87% | 507,936,750 | 58% |



The graph below provides details of the various procurement methods used by this entity.



Key Findings:

1. Non-use of the Standard Procurement Forms - These forms are designed to standardize public procurement across all MDAs and enhance easy trail of procurement processes from inception to completion. Not using these standard forms for procurement activities makes it difficult for the review team to ascertain the judicious use of public funds in conformity to the given procurement guidelines.
2. Non-conformity to procurement plan – Non-compliance to procurement plans could potentially lead to mis-procurement which ultimately leads to waste of Government funds and thereby constraining other relevant areas of need.
3. No contract register provided.
4. Procurement of catering services was planned under national competitive bidding method but executed as RFQ and the procurement of provisions was not planned but was executed as RFQs as is the table below:

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|---------------------------------|-------------|----------------|---------------|-------------------------|
| Procurement of Catering Service | NCB | 359,950,000 | RFQ | 202,892,000 |
| | | | | Not as planned |
| Procurement of Provision | Not in Plan | Nil | RFQ | 106,000,000 |

Recommendation:

1. We recommend that the SPF forms be effectively used for all procurement activities in conformity with the Public Procurement Regulations and Act.
2. We recommend that the HRMO always comply strictly with the approved procurement plan as this will guide disbursement.
3. HMRO should have a register to record all signed contracts.

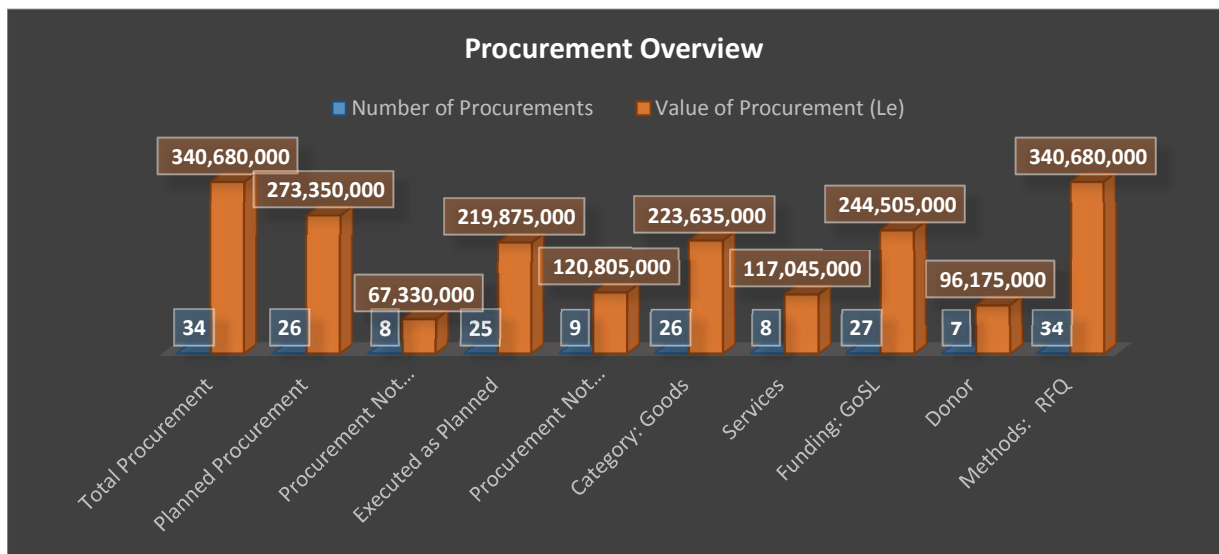
Human Rights Commission of Sierra Leone (HRC-SL)

The National Public Procurement Authority as provided for in the 2016 Act reviewed thirty-four (34) procurement activities amounting to Le340,680,000 (Three hundred and forty million, six hundred and eighty thousand Leones) carried out by the Human Right Commission for the 2019 financial year. The records show that 26 of the reported procurement activities valued at Le273,350,000 (being 80% of the value) were planned and the remaining 8 activities amounted to Le67,330,000 (being 20% of the value) were not planned. The review further revealed that 65% of the value using 25 activities were executed in conformity with the approved procurement plan and the 9 activities totaling Le120,805,000 were not executed according to the approved plan. 72% of the value of procurement was through funds provided by the Government of Sierra Leone whilst donor support was 28% of the value.

Based on the records presented for review, the entity procured goods and services using the request for quotation (RFQ) method. Procurement of goods accounted for the highest value followed by procurement of services. 26 of the activities implemented to the tune of Le223,635,000 (being 66%) were for the procurement of goods whereas the remaining 8 activities to the tune of Le117,045,000 (being 34%) were for the procurement of services.

The table and graph below provide summary analysis of all procurement activities carried out by the HRCSL.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 34 | | 340,680,000 | |
| Planned Procurement | 26 | 76% | 273,350,000 | 80% |
| Procurement Not Planned | 8 | 24% | 67,330,000 | 20% |
| Executed as Planned | 25 | 74% | 219,875,000 | 65% |
| Procurement Not Executed as Planned | 9 | 26% | 120,805,000 | 35% |
| Category: Goods | 26 | 76% | 223,635,000 | 66% |
| Services | 8 | 24% | 117,045,000 | 34% |
| Funding: GoSL | 27 | 79% | 244,505,000 | 72% |
| Donor | 7 | 21% | 96,175,000 | 28% |
| Methods: RFQ | 34 | 100% | 340,680,000 | 100% |



The table below provides list of some procurement activities that were planned by entity but not executed in accordance with the plan Some of the activities were planned using NCB, but the entity resorted to RFQ.

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|---|-------------|----------------|---------------|-------------------------|
| Office Equipment, Executive Chair for Commissioners | NCB | Le 131.650.000 | RFQ | Le 84.150.000 |
| Vehicles Maintenance | NCB | Le 107.850.000 | RFQ | Le49.244.000 |
| Stationary Materials | RFQ | Le 52.470.480 | RFQ | Le 20.312.000 |

During the review process, we also observed that the various Standard Procurement Forms and other documents such as the contract documents and LPOs were available but not properly used by the entity.

Recommendations

1. We recommend that the SPF forms be used for all procurement activities at all times.
2. We recommend that the HRCSL must endeavour to undertake its activities in accordance with the procurement plan.
3. The entity is encouraged to make use of open competitive methods .
4. The entity is encouraged to immediately maintain and make use of contract register. All executed procurement activities should be recorded in the contract register to ensure transparency.

Immigration Department

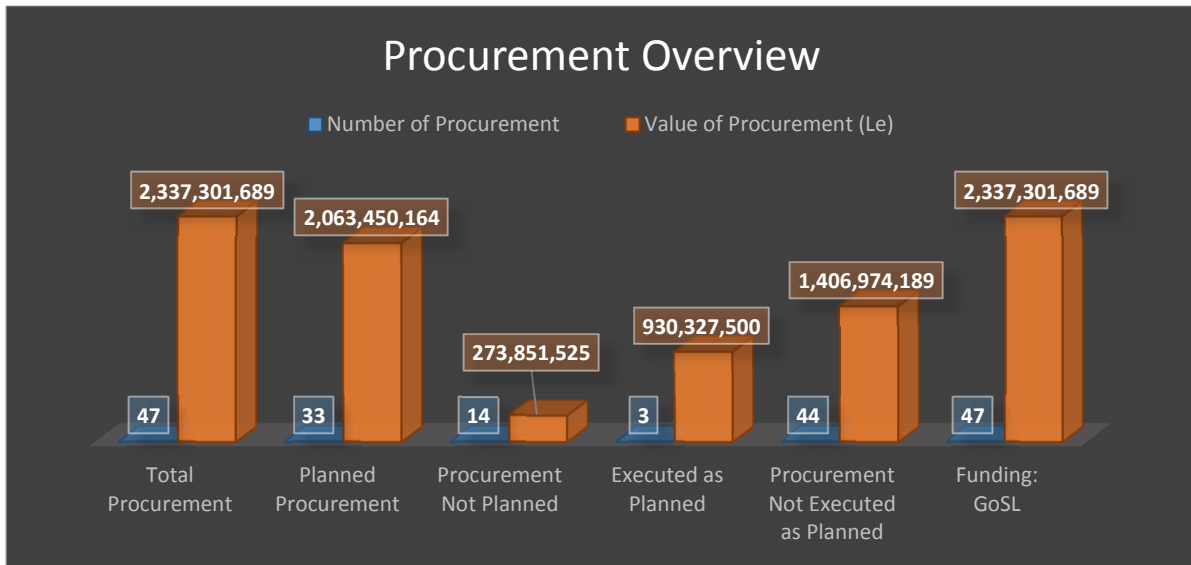
In 2019 financial year, the Immigration Department undertook forty-seven (47) procurement activities amounting to two billion three hundred thirty-seven million three hundred and one thousand six hundred and eighty-nine leones (Le2,337,301,689) based on records presented to the National Public Procurement Authority for review. The records show that thirty-three (33) of the activities with a total value of Le2,063,450,164 undertaken by the entity were reported as planned activities and the remaining fourteen (14) activities totaling Le273,851,525 implemented were not planned. Only three activities to the value of Le930,327,500 were implemented in conformity with the entity's procurement plan. All the activities were 100% financed by the Government of Sierra Leone.

The categories of procurement were goods, works and services. Procurement of goods executed using 22 activities amounted to Le1,693,030,843, whilst 4 activities related to works were carried out amounting to Le130,775,000. The remaining 21 activities were for the procurement of services to a value of Le513,495,846.

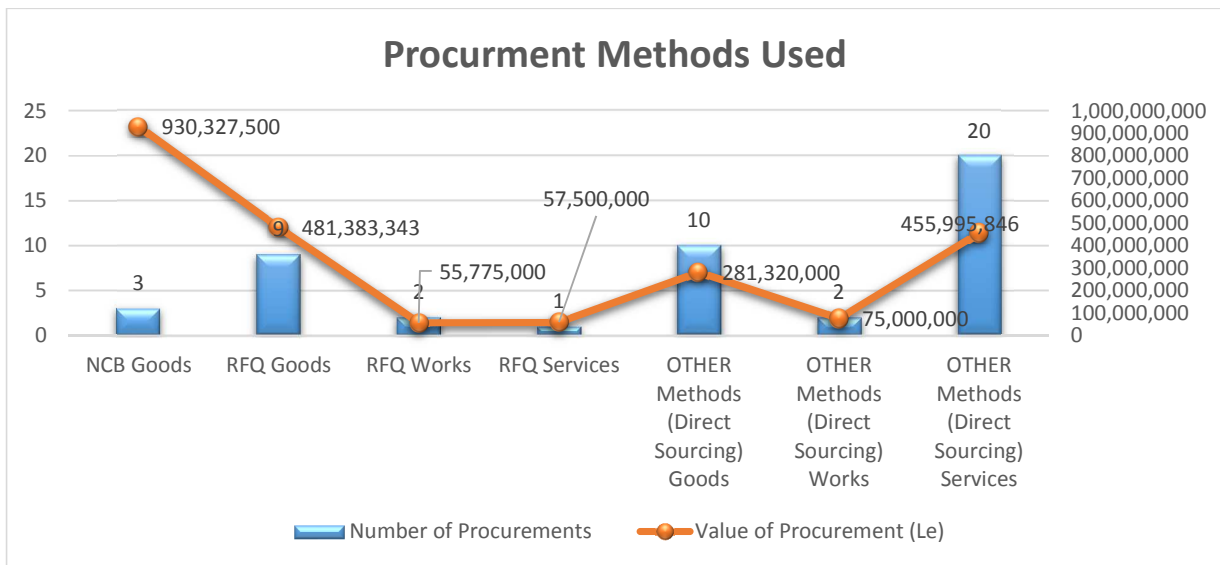
The methods of procurement employed by this entity were national competitive bidding, request for quotation and direct sourcing. NCB accounted for 40% of the value of activities followed by direct sourcing with 35% and RFQ accounts for 25% of the value. The entity is encouraged to aggregate similar procurement activities for items that frequently required and will produce values equivalent to open competitive thresholds on an annual basis and use open competition thereby reducing the cost and providing value for money.

The table and graph below provide details of the summary of activities undertaken by the Immigration Department and the financial impact:

| Activities | Number of Procurement | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|-----------------------|--|------------------------------|---|
| Total Procurement | 47 | | 2,337,301,689 | |
| Planned Procurement | 33 | 70% | 2,063,450,164 | 88% |
| Procurement Not Planned | 14 | 30% | 273,851,525 | 12% |
| Executed as Planned | 3 | 6% | 930,327,500 | 40% |
| Procurement Not Executed as Planned | 44 | 94% | 1,406,974,189 | 60% |
| Funding: GoSL | 47 | 100% | 2,337,301,689 | 100% |
| Categories: Goods | 22 | 47% | 1,693,030,843 | 72% |
| Works | 4 | 9% | 130,775,000 | 6% |
| Services | 21 | 45% | 513,495,846 | 22% |
| Methods: NCB | 3 | 6% | 930,327,500 | 40% |
| RFQ | 12 | 26% | 594,658,343 | 25% |
| OTHER Methods (Direct Sourcing, Proforma Invoice etc) | 32 | 68% | 812,315,846 | 35% |



The graph below shows details of the various categories and methods of procurement used by the entity in undertaking the above procurement activities. The procurement of goods accounted for the highest number and value of activity. Goods procurement using NCB accounted for the higher value and procurement of services using direct sourcing accounted for the highest number as shown in the graph:



The table below provides information on procurement activities of similar nature with values that could have been aggregated to use open competitive methods by the entity:

| Activities | Number of Procurements | Value of Procurement (Le) |
|------------------------------|------------------------|---------------------------|
| Vehicle Spares & Maintenance | 17 | 435,445,846 |
| Catering & Hall Rental | 7 | 118,000,000 |
| Printing Services | 6 | 276,660,000 |
| Furniture & Fittings | 4 | 342,680,000 |
| Electrical Materials | 3 | 39,141,525 |
| Building Construction | 2 | 75,000,000 |
| Building Rehabilitation | 2 | 55,775,000 |
| Computer Consumables | 2 | 143,811,818 |

Key Observations and Recommendations

1. During the review, key documents like contract register, Vote Service Ledger, evaluation reports, local purchase order (LPO), records of delivery and contract completion, payment records for some procurement activities were not produced despite several requests. The non-availability of these documentations prevented our team from conducting detailed review into the procurement activities of the entity in order to ascertain their level of compliance to the relevant legal framework.
2. We observed that some procurement activities executed were not in the procurement plan provided and some activities were not executed as planned. The procurement method stated in the plan was different from the procurement method used for actual execution for some activities.
3. Blatant splitting of some activities was observed during the review such as the procurement of furniture which if aggregated would have resulted in the use of an open competitive method.
4. We observed that the inspection and acceptance committee was not constituted for some activities to ensure acceptance of the goods, works or services delivered/performed.
5. The entity must ensure the use of open competitive methods becomes the default procurement method to enhance transparency, accountability, and fairness in public procurement landscape.
6. Adherence to procurement planning is key to ensuring value for money is achieved in public procurement.

Independent Media Commission (IMC)

For the financial year 2019, the Independent Media Commission (IMC) carried out thirty-nine (39) procurement activities based on records presented to the National Public Procurement Authority for review, which amounted to one hundred and sixty-four million five hundred and twenty-two thousand two hundred and forty-five leones (Le164,522,245). The assessment showed that all activities undertaken by IMC were not planned.

All activities executed were 100% funded by the Government of Sierra Leone and were for the procurement of goods and services. Procurement of goods accounted for 25 of the activities with a value of Le116,467,400 whilst services accounted for 14 of the activities with a value of Le48,054,845.

The review revealed that 79% activities undertaken by the IMC were executed using RFQ method with a value of Le136,587,220.

The table below provides details of the summary of activities and their corresponding values by IMC:

| Activities | Number of Procurement | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|-----------------------|--|------------------------------|---|
| Total Procurement | 39 | | 164,522,245 | |
| Unplanned Procurement | 39 | 100% | 164,522,245 | 100% |
| Funding: GoSL | 39 | 100% | 164,522,245 | 100% |
| Category: Goods | 25 | 64% | 116,467,400 | 71% |
| Services | 14 | 36% | 48,054,845 | 29% |
| Method: RFQ | 31 | 79% | 136,587,220 | 83% |
| Sole Source | 2 | 5% | 22,499,050 | 14% |
| OTHER Methods (Direct Sourcing, Proforma Invoice etc) | 6 | 15% | 5,435,975 | 3% |

During the reviews, we were unable to access most of the required documents requested. We also overserved that the entity was not making use of the various standard procurement forms from SPF1 to SPF 6 as required.

Integrated Health Projects Administration Unit (IHPAU)

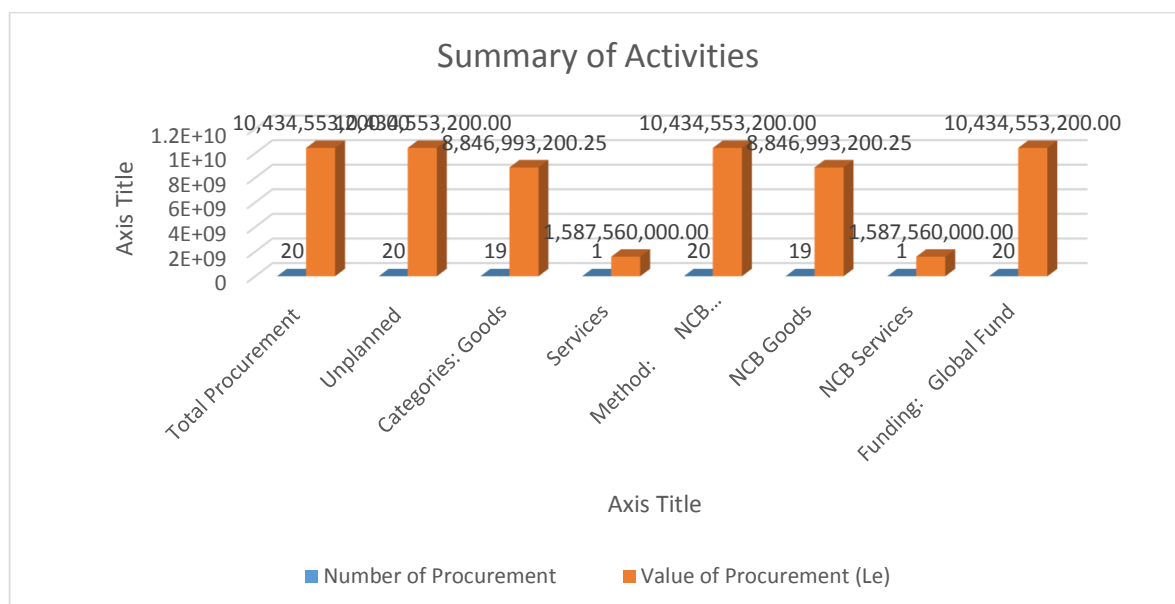
For the financial year 2019, the Integrated Health Projects Administration Unit (IHPAU) carried out twenty (20) procurement activities based on records presented to the National Public Procurement Authority for review, which amounted to ten billion four hundred and thirty four million five hundred and fifty three thousand two hundred Leones (Le10,434,553,200.00).

All activities presented for review were 100% funded by Global Fund and were for the procurement of goods and services. Procurement of goods accounted for nineteen (19) of the activities with a value of Le8,846,993,200.25 and service accounted for one (1) of the activity with a value of Le1,587,560,000.00.

All of the activities presented for review by the IHPAU were executed NCB method with a value of Le10,434,553,200.

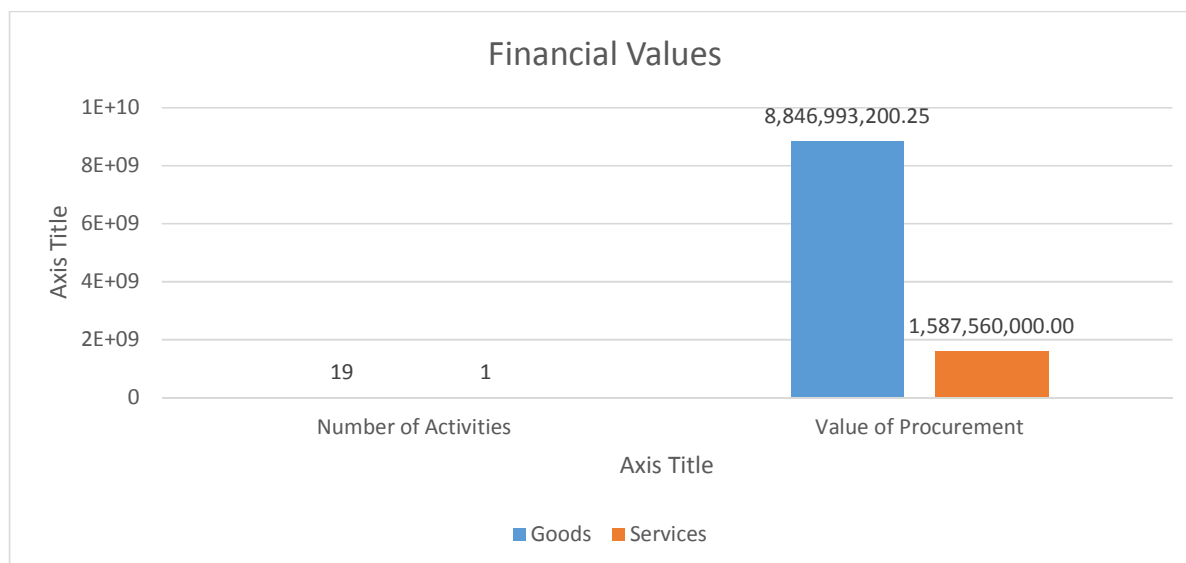
The table below provides details of the summary of activities and their corresponding values by IHPAU:

| Activities | Number of Procurement | Value of Procurement (Le) |
|-------------------------|-----------------------|---------------------------|
| Total Procurement | 20 | 10,434,553,200.00 |
| Unplanned | 20 | 10,434,553,200.00 |
| Categories: Goods | 19 | 8,846,993,200.25 |
| Services | 1 | 1,587,560,000.00 |
| Method: NCB (Framework) | 20 | 10,434,553,200.00 |
| NCB Goods | 19 | 8,846,993,200.25 |
| NCB Services | 1 | 1,587,560,000.00 |
| Funding: Global Fund | 20 | 10,434,553,200.00 |



The graph below depicts the total procurement activities by the entity and their equivalent financial values clearly showing the gap in planned activities as against the unplanned activities.

| Activities | Number of Activities | Value of Procurement |
|------------|----------------------|----------------------|
| Goods | 19 | 8,846,993,200.25 |
| Services | 1 | 1,587,560,000.00 |



Recommendations:

The National Public Procurement Authority recommends the following for immediate implementation by IMC in all future procurement activities.

1. That the entity implements its procurement activities in line with its approved procurement plan.
2. Encourages IHPAU to continue aggregating values of frequently purchased items of similar nature and use open competitive methods by using framework contracts.
3. Ensure all their procurement activities are executed in line with the relevant legal framework
4. NPPA continues to encourage IHPAU to adapt the use of open competitive methods in carrying out their procurement activities as this enhance transparency, accountability, and fairness.
5. We recommend that the SPF forms be always used for all procurement activities to be in conformity with the legal framework.

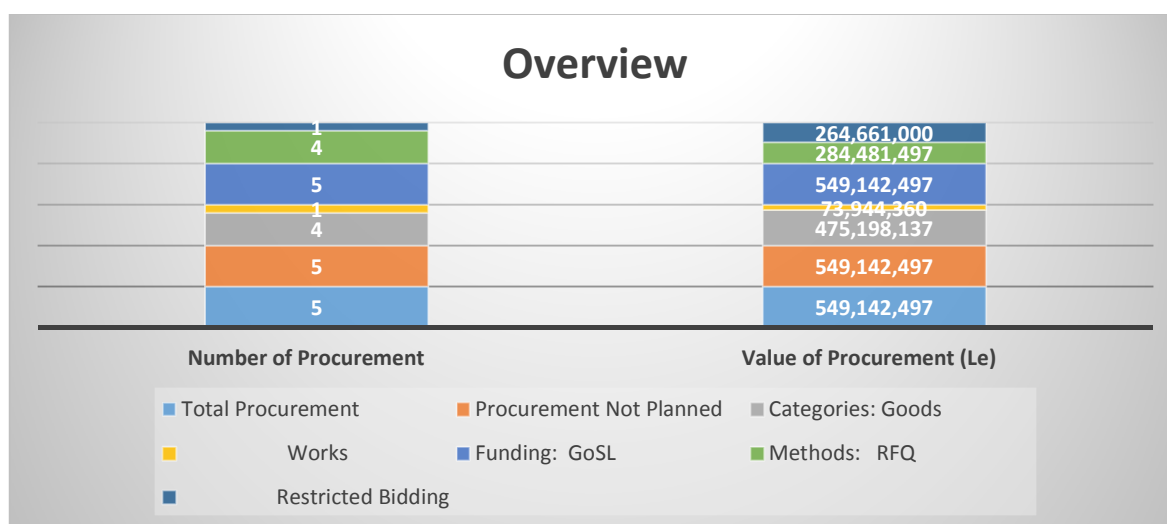
Judicial and Legal Service Commission

The Judicial and Legal Service Commission reported five (5) procurement activities that amounted to five hundred million and forty-nine million, one hundred and forty-two thousand, four hundred and ninety-seven Leones (Le549,142,497) based on records presented to the National Public Procurement Authority for review for 2019. All five procurement activities were reported as not planned. All procurement activities implemented were 100% funded by the Government of Sierra Leone.

The categories of procurement were goods and works. Procurement of goods accounted for the higher value of activity followed by procurement works. Procurement of goods executed through 4 activities amounted to Le475,198,137 (being 87% of the value) followed by

procurement of works implemented through 1 procurement activity totaling Le73,944,360 (being 13% of the value). The activities were executed using RFQ and restricted bidding methods. RFQ accounted for 52% of the value whilst restricted bidding accounted 48% of the value as shown in the table and graph below:

| Activities | Number of Procurement | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--------------------------------|-----------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 5 | | 549,142,497 | |
| Procurement Not Planned | 5 | 100% | 549,142,497 | 100% |
| Categories: Goods | 4 | 80% | 475,198,137 | 87% |
| Works | 1 | 20% | 73,944,360 | 13% |
| Funding: GoSL | 5 | 100% | 549,142,497 | 100% |
| Methods: RFQ | 4 | 80% | 284,481,497 | 52% |
| Restricted Bidding | 1 | 20% | 264,661,000 | 48% |



Other Key Observations and Recommendations

1. We observed that all the procurement activities executed were not planned and the entity did not provide us with an approved procurement plan. The Judicial Service Commission should plan their procurement activities and ensure they implement their activities in line with its approved procurement plan.
2. Should seek to aggregate the values of frequently purchased items of similar nature and use open competitive methods and adopt signing of framework contracts.
3. Improve on the use of open competitive methods instead of restrictive methods in order to enhance transparency, accountability, and fairness in public procurement landscape.
4. Poor records management by the entity as they were unable to provide requested documents during the review that would have assured a detailed review process.
5. It was observed that the entity was not making use of the various standard procurement forms (SPF 1-6) in execution of its procurement processes as required by law.

Kailahun District Council

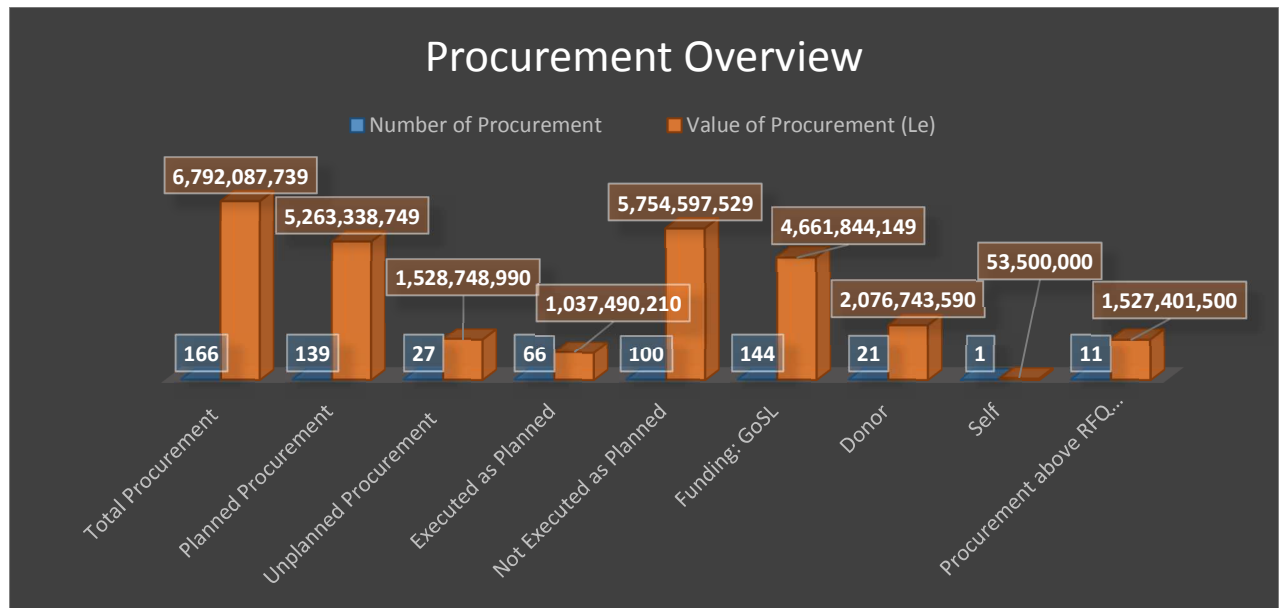
The National Public Procurement Authority as provided for in the 2016 Act reviewed one hundred and sixty-six (166) procurement activities amounting to six billion seven hundred and ninety-two million, eighty-seven thousand, seven hundred and thirty-nine Leones (Le6,792,087,739) carried out by the Kailahun District Council for the 2019 financial year. Based on the records presented for our review, 139 procurement activities, amounting to Le5,263,338,749 (77%) were reported as planned activities whereas the remaining 27 activities to the tune of Le1,528,748,990 (27%) were unplanned procurement implemented by the entity. However, the review revealed that only 66 activities amounting to Le1,037,490,210 (being 15% of the value) was executed as planned and 100 activities to the value of Le5,754,597,529 (being 85% of the value) were not implemented in conformity with the procurement plan. The level of procurement splitting observed during the review process cannot support the claim that the procurement activities were planned as there was overuse of the request for quotation method by this entity. It was reported that 68% of the value of the activities were funded through the Consolidated Revenue Fund, 31% of the value were funded through donor partners and the remaining 1% was through the entity's own internally generated revenues.

The categories of procurement were goods, works and services. Procurement of works accounted for the highest value, whereas procurement of goods accounted for the highest number of activities. 75% (Le5,115,510,739) of the value of procurement were for the procurement of works executed through 40 activities followed by procurement of goods which accounted for 21% (Le1,460,187,000) of the value through 101 activities, and procurement of services amounted to Le216,390,000 being 4% of the value implemented through 25 activities.

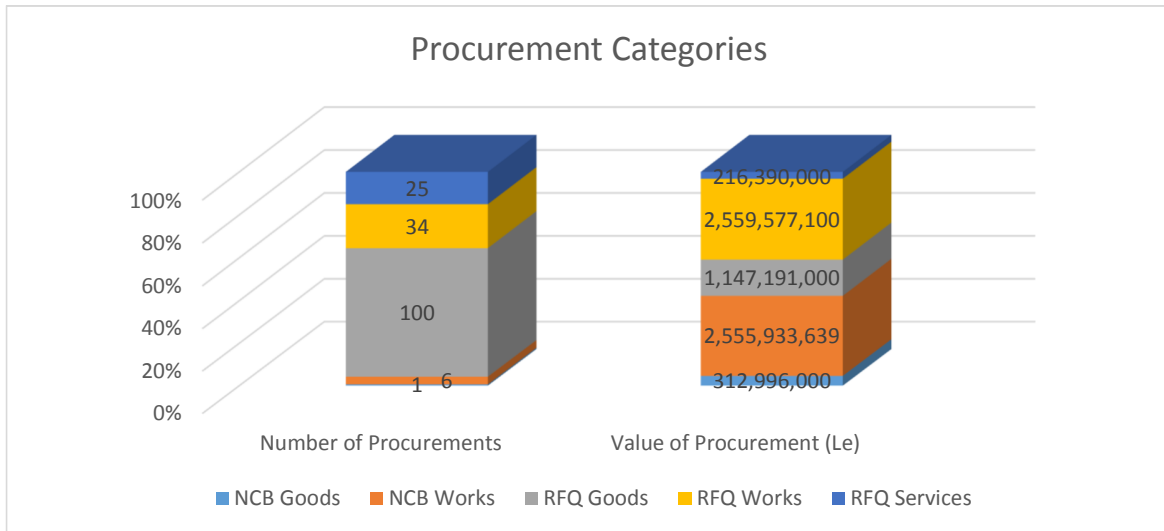
Of the 166 procurement activities, only 7 were carried out using open competitive method of NCB amounting to Le2,868,929,639 (being 42% of the value) whilst the remaining 159 activities to the value of Le3,923,158,100 (being 58%) were carried out using RFQ method. The review further revealed that eleven (11) procurement activities with cumulative value of Le1,527,401,500 (being 22%) with values above RFQ threshold were implemented by the entity using the RFQ method in complete breach of the Public Procurement Act.

The table and graph below provide summary overview of all procurement activities and their financial impact carried out by the Kailahun District Council:

| Activities | Number of Procurement | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|---------------------------------|-----------------------|--|------------------------------|---|
| Total Procurement | 166 | | 6,792,087,739 | |
| Planned Procurement | 139 | 84% | 5,263,338,749 | 77% |
| Unplanned Procurement | 27 | 16% | 1,528,748,990 | 23% |
| Executed as Planned | 66 | 40% | 1,037,490,210 | 15% |
| Not Executed as Planned | 100 | 60% | 5,754,597,529 | 85% |
| Category: Goods | 101 | 61% | 1,460,187,000 | 21% |
| Works | 40 | 24% | 5,115,510,739 | 75% |
| Services | 25 | 15% | 216,390,000 | 3% |
| Funding: GoSL | 144 | 87% | 4,661,844,149 | 69% |
| Donor | 21 | 13% | 2,076,743,590 | 31% |
| Self | 1 | 1% | 53,500,000 | 1% |
| Methods: NCB | 7 | 4% | 2,868,929,639 | 42% |
| RFQ | 159 | 96% | 3,923,158,100 | 58% |
| Procurement above RFQ threshold | 11 | 7% | 1,527,401,500 | 22% |



The below graph provides details of the various procurement methods used by this entity. It is clear that RFQ method accounted for the highest values and number of procurement activities as shown below:



Other Observations and Recommendations

1. During the review process, the Procurement Officer could not make available most documents requested. Unfortunately, only the copy of the procurement plan was made available. All other documents requested, including but not limited to the contract register, Vote Service Ledger, evaluation reports, delivery notes and contract completion certificates and payment records were not produced.
2. We also observed that the key NPPA documents (Standard Procurement Forms) were not used by the entity in execution of its procurement activities.
3. Records management was extremely poor as it was very difficult to obtain complete files requested. The entity could not provide a contract register, vote service ledger, payment records and some delivery notes.

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value | Sources of Funding |
|---|-------------|------------------|---------------|-------------------------|--------------------|
| Maintenance of feeder road from Manowa to Worowa | ICB | Le 1,200,000,000 | NCB | Le 262,136,000 | GOSL |
| Maintenance of feeder road Buedu to dawa | ICB | Le 1,200,000,000 | NCB | Le 259,000,000 | GOSL |
| Maintenance of feeder road Koujo jct. to yendeh | ICB | Le 1,200,000,000 | NCB | Le 131,094,000 | GOSL |
| Maintenance of feeder road from Koloubeugu to kaujo | NCB | Le 1,200,000,000 | NCB | Le 244,733,600 | GOSL |
| Maintenance of feeder road from kouio to kangawa | NCB | Le 1,200,000,000 | NCB | Le 135,205,000 | GOSL |
| Maintenance of feeder road from mobai to potoru | NCB | Le 1,200,000,000 | NCB | Le 130,000,000 | GOSL |
| Maintenance of feeder road from segbema to pendenbu | NCB | Le 1,200,000,000 | NCB | Le 227,162,000 | GOSL |
| Procurement of Assoted tools | NCB | Le 169,950,000 | RFQ | Le 4,200,000 | GOSL |
| Procurement of Assoted tools for the establishment of IVS for rice production | | Le 169,950,000 | RFQ | Le 4,000,000 | GOSL |
| Procurement of Assoted tools for nursing | NCB | Le 169,950,000 | RFQ | Le 4,010,000 | GOSL |
| Procurement of Sanitary tools | NCB | Le 169,950,000 | RFQ | Le 6,235,000 | GOSL |
| Procurement of tools for raising tree crops | NCB | Le 169,950,000 | RFQ | Le 7,000,000 | GOSL |
| Procurement of tools for inland velly swamp | NCB | Le 169,950,000 | RFQ | Le 9,100,000 | GOSL |
| Procurement of tools for vegetable production | NCB | Le 169,950,000 | RFQ | Le 5,000,000 | GOSL |
| Procurement of Stationaries | NCB | Le 219,304,000 | RFQ | Le 3,500,000 | GOSL |
| Procurement of Stationaries | NCB | Le 219,304,000 | RFQ | Le 4,030,000 | GOSL |
| Procurement of Stationaries | NCB | Le 219,304,000 | RFQ | Le 4,000,000 | GOSL |
| Procurement of Stationaries | NCB | Le 219,304,000 | RFQ | Le 6,500,000 | GOSL |
| Procurement of Stationaries | NCB | Le 219,304,000 | RFQ | Le 4,000,000 | GOSL |
| Procurement of Stationaries | NCB | Le 219,304,000 | RFQ | Le 6,110,000 | GOSL |
| Procurement of Stationaries | NCB | Le 219,304,000 | RFQ | Le 5,000,000 | GOSL |
| Procurement of Stationaries | NCB | Le 219,304,000 | RFQ | Le 2,200,000 | GOSL |
| Procurement of Stationaries | NCB | Le 219,304,000 | RFQ | Le 13,150,000 | GOSL |
| Procurement of Stationaries | NCB | Le 219,304,000 | RFQ | Le 10,000,000 | GOSL |
| Procurement of Stationaries | NCB | Le 219,304,000 | RFQ | Le 1,000,000 | GOSL |
| Procurement of Furniture | NCB | Le 186,604,000 | RFQ | Le 20,700,000 | GOSL |
| Procurement of Furniture | NCB | Le 186,604,000 | RFQ | Le 53,500,000 | GOSL |
| Maintenance of Feeder Road from Konjo junction to Yelenda | UNPLANNED | Le 102,000,000 | RFQ | Le 102,000,000 | DONOR |
| Maintenance of Feeder Road from gbalama jct. to dambala senment Yelenda | UNPLANNED | Le 72,035,000 | RFQ | 72,035,000 | DONOR |
| Maintenanace of Feeder Road from simbec-Talio | UNPLANNED | Le 83,205,000 | RFQ | Le 83,205,000 | DONOR |
| Maintenanace of Feeder Road from dodowulor jct to bayama pawama | UNPLANNED | Le 68,800,000 | RFQ | Le 68,800,000 | DONOR |
| Maintenanace of Feeder Road from mobai to pewamo | UNPLANNED | Le 75,000,000 | RFQ | Le 75,000,000 | DONOR |
| Maintenanace of Feeder Road from mofindor jct to nyahun | UNPLANNED | Le 41,175,000 | RFQ | Le 41,175,000 | DONOR |
| Maintenanace of Feeder Road from gbalama jct to dambala seg 2 | UNPLANNED | Le 57,999,990 | RFQ | Le 57,999,990 | DONOR |
| Maintenanace of Feeder Road from buedu to crossing pt seg 1 | UNPLANNED | Le 88,900,000 | RFQ | Le 88,900,000 | DONOR |
| Maintenanace of Feeder Road from fenesu to sambadu | UNPLANNED | Le 40,000,000 | RFQ | Le 40,000,000 | DONOR |
| Maintenanace of Feeder Road from jaama to bandajuma | UNPLANNED | Le 41,000,000 | RFQ | Le 41,000,000 | DONOR |
| Maintenanace of Feeder Road from gbeika to manowa | UNPLANNED | Le 135,740,000 | RFQ | Le 135,740,000 | DONOR |
| Maintenanace of Feeder Road from pendembu to mendelema | UNPLANNED | Le 85,000,000 | RFQ | Le 85,000,000 | DONOR |
| Maintenanace of Feeder Road from simbec to talia | UNPLANNED | Le 83,205,000 | RFQ | Le 83,205,000 | DONOR |
| Maintenanace of Feeder Road from mobai to baiwala | UNPLANNED | Le 118,023,000 | RFQ | Le 118,023,000 | DONOR |
| Maintenanace of Feeder Road from tikon to jojuima | UNPLANNED | Le 73,770,000 | RFQ | Le 73,770,000 | DONOR |
| Maintenanace of Feeder Road from korkoma to sepedu | UNPLANNED | Le 120,495,000 | RFQ | Le 120,495,000 | DONOR |
| Maintenanace of Feeder Road from buedu to crossing pt. seg.2 | UNPLANNED | Le 55,295,000 | RFQ | Le 55,295,000 | DONOR |

Kambia District Council

The Kambia District Council implemented a total of seventy-three (73) procurement activities for the financial year 2019 amounting to a total value of two billion, nine hundred and forty-two million, two hundred and ninety-nine thousand, eight hundred and forty-seven Leones (Le2,942,299,847) based on records presented to the National Public Procurement Authority for review. All procurement activities executed were 100% funded by the Government of Sierra Leone. The review revealed that 89% of the executed procurement activities with a value of Le2,591,946,313 were planned, whilst 11% with a value of Le350,353,834 were not planned.

The categories of procurement were goods, works and services. Ten of the activities undertaken were works related with a value of Le1,349,236,262 (40%), followed by procurement of Goods which accounted for 46% of the value Le 1,166,818,585 using 45 activities, and procurement of Services amounting to Le426,245,000 being 14% of the value implemented through 18 activities.

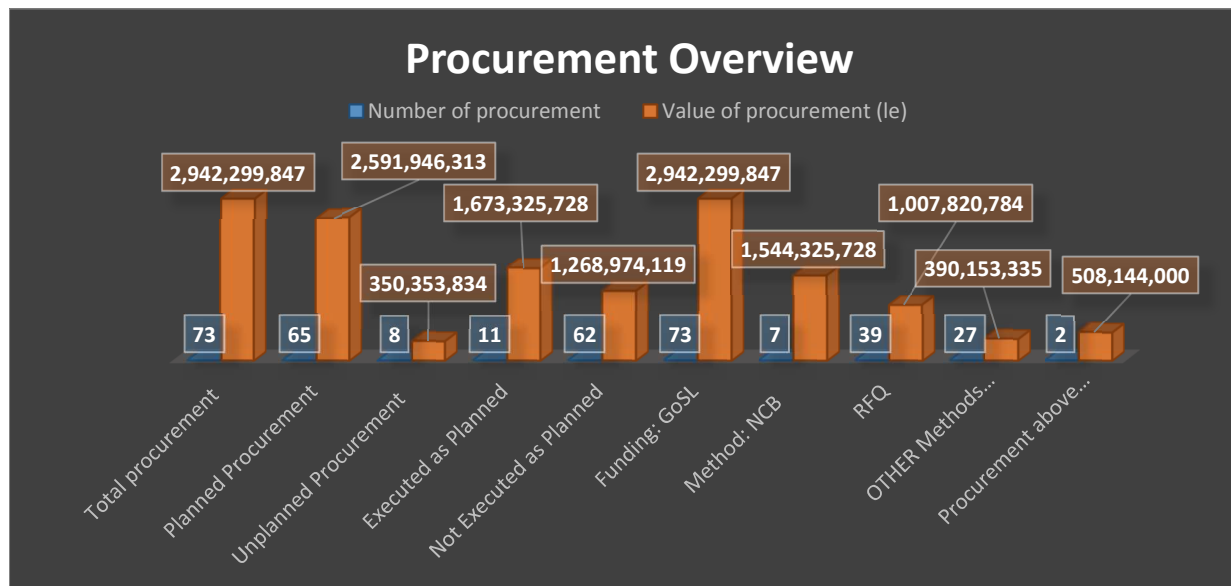
Of the 73 procurement activities, only 7 activities were implemented using open competitive method, but with a cumulative value of Le1,544,325,728 being 52% of the value whilst the remaining 66 activities to the value of Le1,397,974,119 were carried out using Request for Quotation (RFQ) and direct sourcing. RFQ accounted for 34% (Le1,007,820,784) of the value implemented using 39 activities whereas direct sourcing accounted for 14% (Le390,153,335) through 27 activities.

The use of non-competitive and non-approved methods indicates lack of proper planning and poor execution in accordance with the plan and that splitting occurred in the execution of these procurement activities contrary to section 37 (2) of the Public Procurement Act. The entity should have aggregated the values of frequently purchased items and used open competitive methods instead.

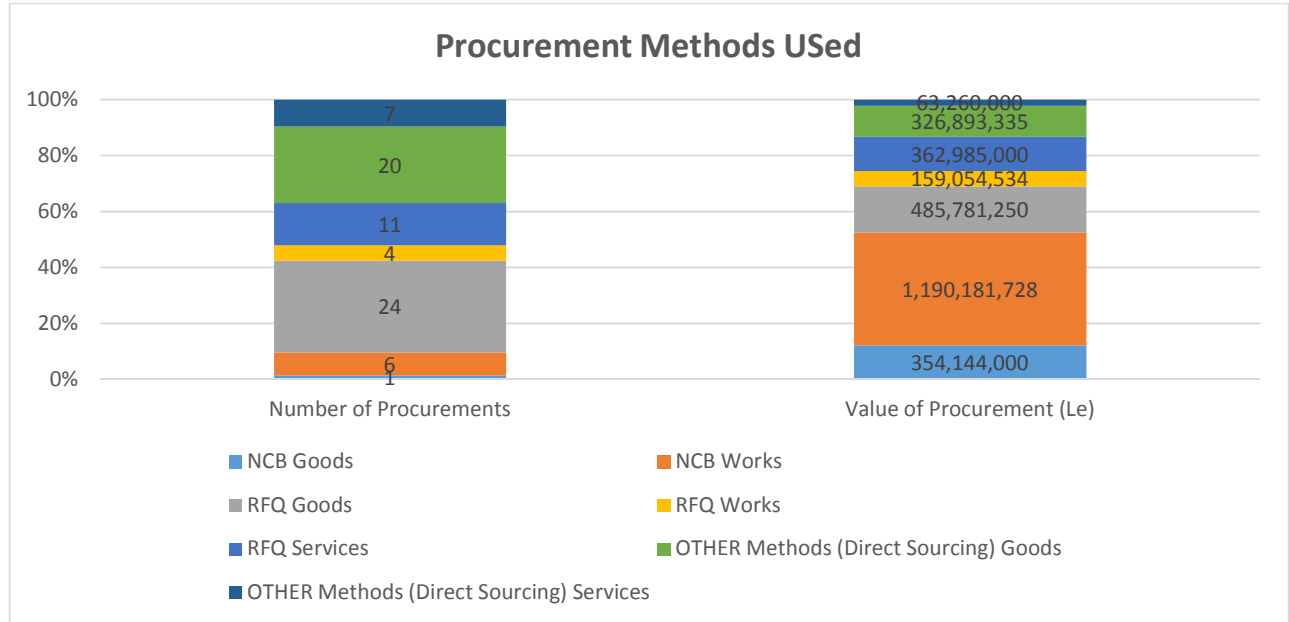
The review also revealed that two activities amounting to Le508,144,000 that were above RFQ threshold, yet they were executed using RFQ. This deprived the entity of the opportunity to have realized better value for money had a competitive method been employed.

The table and graph below provide summary analysis of all procurement activities for this entity:

| Activities | Number of procurement | Percentage (%) Number of Procurement | Value of procurement (le) | Percentage (%) Value of Procurement |
|---|-----------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total procurement | 73 | | 2,942,299,847 | |
| Planned Procurement | 65 | 89% | 2,591,946,313 | 88% |
| Unplanned Procurement | 8 | 11% | 350,353,834 | 12% |
| Executed as Planned | 11 | 15% | 1,673,325,728 | 57% |
| Not Executed as Planned | 62 | 85% | 1,268,974,119 | 43% |
| Category: Goods | 45 | 62% | 1,166,818,585 | 40% |
| Works | 10 | 14% | 1,349,236,262 | 46% |
| Services | 18 | 25% | 426,245,000 | 14% |
| Funding: GoSL | 73 | 100% | 2,942,299,847 | 100% |
| Method: NCB | 7 | 10% | 1,544,325,728 | 52% |
| RFQ | 39 | 53% | 1,007,820,784 | 34% |
| OTHER Methods (Direct Sourcing, Proforma Invoice etc) | 27 | 37% | 390,153,335 | 13% |
| Procurement above RFQ threshold | 2 | 3% | 508,144,000 | 17% |



The chart below represents methods of procurement used in undertaking the above procurement activities. RFQ goods accounted for the highest number of activities, whereas NCB works accounted for the highest value.



The table below provides details of some of the activities executed by the entity which clearly shows the level of splitting by the entity. The values of some of the activities exceeded the RFQ threshold and would have required the use of open competitive methods. The entity should have aggregated the values of frequently purchased items of similar nature that would have produced values equivalent to open competitive methods.

| Activities | Number of Procurements | Value of Procurement (Le) |
|------------------------------|------------------------|---------------------------|
| Vehicle Spares & Maintenance | 16 | 238,571,335 |
| Office Stationery | 10 | 112,168,250 |
| Catering & Hall Rental | 5 | 60,235,000 |
| Cleaning Services | 5 | 242,000,000 |
| Medical Supplies | 5 | 223,000,000 |
| Road Maintenance | 5 | 778,254,033 |
| Borehole Rehabilitation | 3 | 107,932,534 |
| Printing Services | 3 | 62,862,000 |
| Building Rehabilitation | 2 | 461,927,695 |
| Desk Top & Laptop Computers | 2 | 21,756,000 |
| Equipment | 2 | 45,962,000 |
| Furniture & Fittings | 2 | 19,700,000 |
| Office Equipment | 2 | 38,000,000 |

Other Key Observations and Recommendations

1. During the review process, the entity was unable to provide copies of the various documents listed in the notification letter to be made available to aid the process.
2. The review further revealed that the entity was not making full use of the various Standard Procurement Forms and also could not provide the contract documents/LPOs for some of the activities.
3. We observed that some procurement activities were executed using the wrong procurement methods as guided by the procurement methods thresholds. Also, the review of RFQ items revealed a pattern of splitting in order to avoid the use of open competitive bidding.
4. During the review, we observed that framework contracts for drugs, catering services and spare parts were undertaken using the wrong procurement method. Furthermore, we realized that there was no advertisement for the said procurement activities as required by Section 39(4) of the Public Procurement Act, 2016.

| Procurement Activity | Contract Value | Method |
|----------------------|----------------|-----------------|
| Spare parts | 216,206,335 | RFQ (Framework) |
| Catering | 81,945,000 | RFQ(Framework) |
| Drugs | 470,000,000 | RFQ(Framework) |

5. The council should ensure that activities are strictly implemented in line with their approved procurement plan.
6. Ensure the use of open competitive bidding becomes the default method to enhance transparency, accountability and fairness in public procurement landscape.
7. Ensure values of frequently purchased items of similar nature are aggregated to attain threshold for open competitive bidding.

Karene District Council

For the 2019 financial year, Karene District Council reported fifteen (15) procurement activities with a cumulative value of one billion two hundred and seventy-seven million, eight hundred and twenty-three thousand, seven hundred and seventy-five Leones (Le1,277,823,775) based on records presented to the National Public Procurement Authority for review. The activities were funded by the Government of Sierra Leone and internally (Council) generated funds. 92% (Le1,169,254,600) of the value of procurement were funded by the Government of Sierra Leone and the remaining 8% (Le108,569,175) were from self-generated revenues.

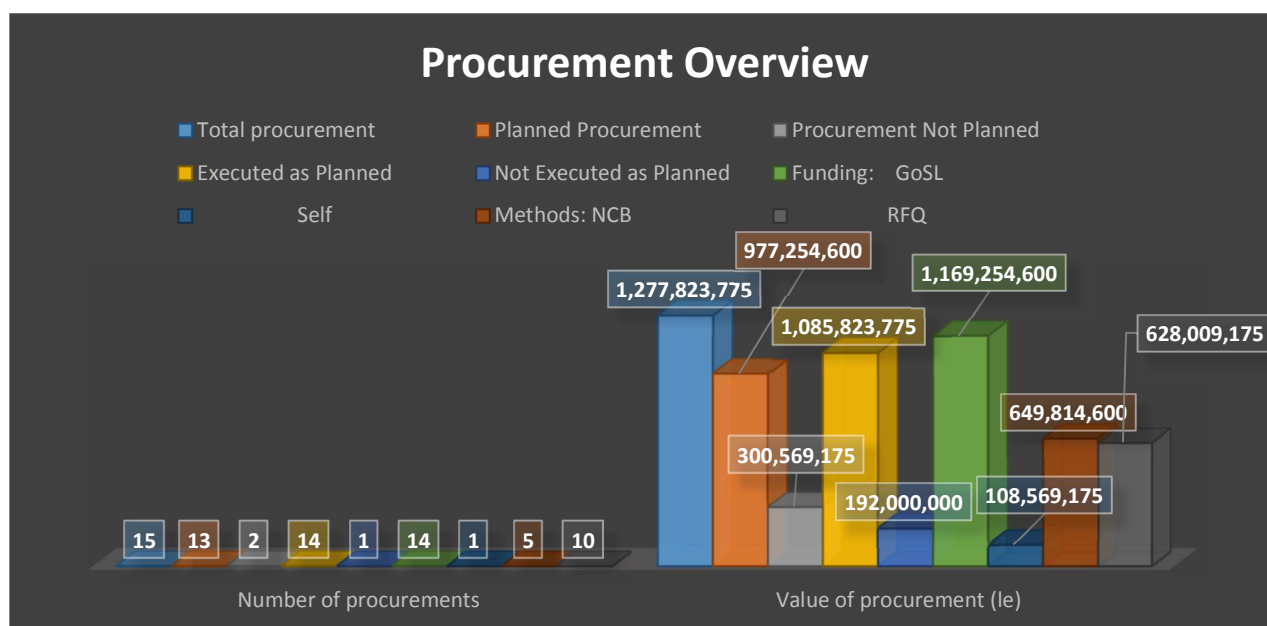
The review showed that thirteen (13) activities with a value of Le977,254,600 were planned, while the remaining two (2) activities with a value of Le300,569,175 were not planned. Based

on the records presented, it was claimed that only one of the activities executed was not in conformity with the approved procurement plan. However, the extensive use of Request for Quotation method by the entity in execution of its activities makes it difficult to believe the claim that the activities were planned.

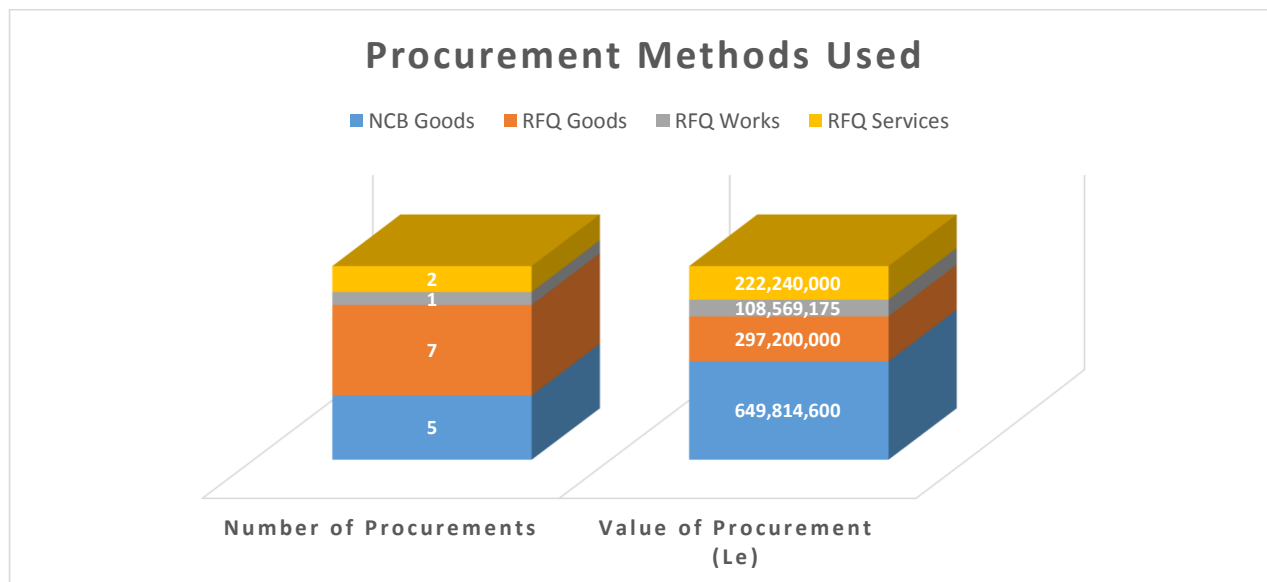
60% of the values reported were for the procurement of works, 23% of the values were for goods and the remaining 17% of the value were for the procurement of services. Only 5 activities, totaling Le649,814,600, were implemented using national competitive bidding (NCB) whilst the remaining ten activities with a value of Le628,009,175 were executed using RFQ.

The chart and table below provide summary analysis of the procurement activities carried out by the Karene District Council.

| Activities | Number of procurements | Percentage (%) Number of Procurement | Value of procurement (le) | Percentage (%) Value of Procurement |
|--------------------------------|------------------------|---|---------------------------|--|
| Total procurement | 15 | | 1,277,823,775 | |
| Planned Procurement | 13 | 87% | 977,254,600 | 76% |
| Procurement Not Planned | 2 | 13% | 300,569,175 | 24% |
| Executed as Planned | 14 | 93% | 1,085,823,775 | 85% |
| Not Executed as Planned | 1 | 7% | 192,000,000 | 15% |
| Category: Goods | 7 | 47% | 297,200,000 | 23% |
| Works | 6 | 40% | 758,383,775 | 59% |
| Services | 2 | 13% | 222,240,000 | 17% |
| Funding: GoSL | 14 | 93% | 1,169,254,600 | 92% |
| Self | 1 | 7% | 108,569,175 | 8% |
| Methods: NCB | 5 | 33% | 649,814,600 | 51% |
| RFQ | 10 | 67% | 628,009,175 | 49% |



The below graph shows information of the various methods used in procuring the various categories of procurement by the entity. From the details, NCB goods accounted for the highest level of activities whereas RFQ goods accounted for the highest number as shown:



We observed during the review process that certain procurement activities were planned but not executed in conformity with the approved procurement plan. When asked, the procurement officer told the team that the thresholds in the 2019 Finance Act by the Ministry of Finance were adopted. Some of the activities are listed below:

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|--------------------------------|--------------------------------|--------------------------------|---------------|-------------------------|
| Maintenance of Vehicle | NCB | Le 91,533,000 | RFQ | Le 30,240,000 |
| Procurement of Motor Bikes | NCB | Le 133,000,000 | RFQ | Le 29,000,000 |
| Furniture | NCB | Le 75,000,000 | RFQ | Le 38,700,000 |
| Office Equipment | NCB | Le 161,500,000 | RFQ | Le 34,500,000 |
| Stationery | NCB | Le 81,657,000 | RFQ | Le 55,000,000 |
| Procurement of Generator | NCB | Le 105,000,000 | RFQ | Le 90,000,000 |
| Hiring of Vehicle for Cleaning | NIL (Not captured in the Plan) | NIL (Not captured in the Plan) | RFQ | Le 192,000,000 |

Documentary evidence could not be provided to substantiate the procurement of catering services, fuel and lubricants even though payments were made for them.

The review revealed that the procurement method adopted by the council for some activities were not in line with the Public Procurement Act of 2016 and its Regulations. Though the total values of some procurement activities fell within NCB threshold, yet they were not advertised, and framework contracts adopted.

Kenema City Council

For the 2019 financial year, a procurement review was conducted by the National Public Procurement Authority on the Kenema City Council to evaluate the compliance level of their procurement processes and procedures as provided for in the 2016 Public Procurement Act. The review revealed that the Kenema City Council undertook a total of 19 procurement activities with a total value of one billion, four hundred and fourteen million, two hundred and thirty-three thousand five hundred Leones (Le1,414,233,500). Seventeen (17) of the nineteen (19) procurement activities being 96% of the value were reported as planned activities and the remaining two activities being 4% of the value executed were reported as not planned. The review further revealed that 46% of the value of procurement activities implemented were not in conformity with the approved procurement plan as the values and methods used are different from the approved plan. All the procurement activities were 100% financed by the Government of Sierra Leone.

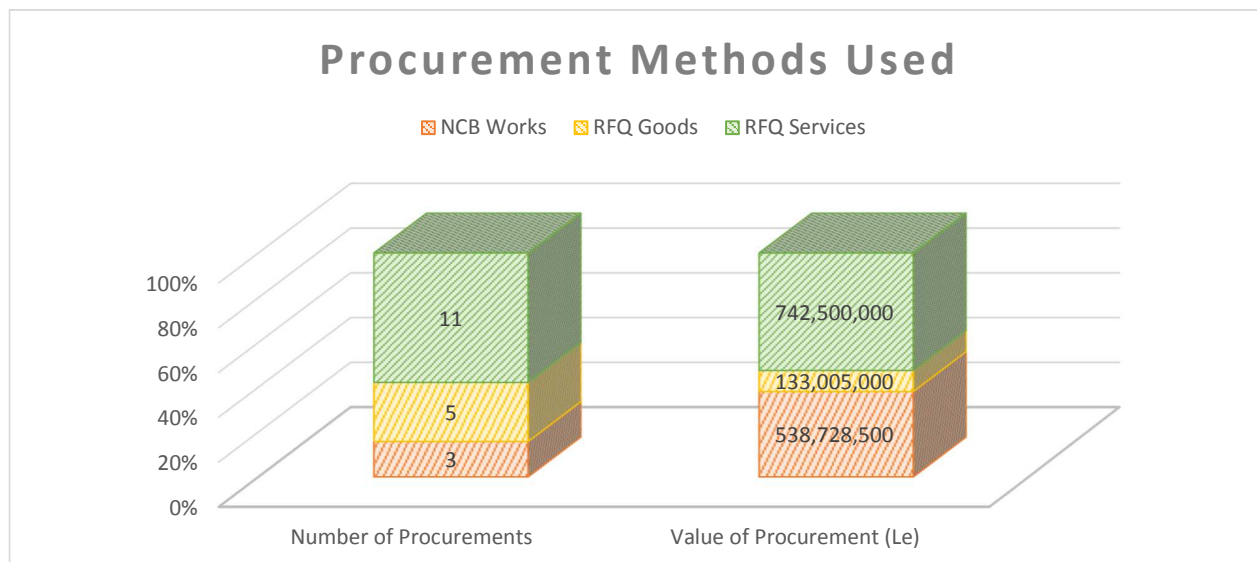
The categories procured under were goods, works and services. In terms of values, the procurement of goods accounted for 9% (Le133,005,000), whilst works accounted for 38% (Le538,728,500) and services 53% (Le742,500,000).

The review showed that the activities were executed using NCB and RFQ methods. NCB accounted for 38% of the value of procurement whilst RFQ accounted for the remaining 62% of the cumulative value of activities. 3 procurement activities with values above RFQ threshold for works were implemented using RFQ without recourse to the Authority for review and endorsement.

The table below provides overview of the procurement activities implemented by the Kenema City Council with their corresponding values:

| Activities | Number of Procurement | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|-----------------------|--|------------------------------|---|
| Total Procurement | 19 | | 1,414,233,500 | |
| Planned Procurement | 17 | 89% | 1,353,233,000 | 96% |
| Unplanned Procurement | 2 | 11% | 61,225,800 | 4% |
| Procurement Not Executed as Planned | 7 | 37% | 647,733,500 | 46% |
| Procurement NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 3 | 16% | 538,728,500 | 38% |
| Funding: GoSL | 19 | 100% | 1,414,233,500 | 100% |
| Category: Goods | 5 | 26% | 133,005,000 | 9% |
| Works | 3 | 16% | 538,728,500 | 38% |
| Services | 11 | 58% | 742,500,000 | 53% |
| Method: NCB | 3 | 16% | 538,728,500 | 38% |
| RFQ | 16 | 84% | 875,505,000 | 62% |
| Procurement above RFQ threshold | 3 | 16% | 538,728,500 | 38% |

The below graph shows details of the various procurement methods used in the procurement of the various categories. Procurement of services using RFQ was higher in terms of number as well as value followed by the procurement of works using NCB.



Key Observations and Recommendations

With the exception of the procurement plan, the procurement officer was unable to make available all other documentation requested in line with the notification letter that was sent out by the Authority. Most of the activities were not initiated from SPF1. Some delivery notes had no dates on them especially for LPOs.

The non-availability of these documentations prevented our team to get clear insight into the conduct of procurement activities by the Council.

We further observed that the records management system for the Kenema City Council was extremely poor. Most of the activities lacked delivery notes and some delivery notes were not dated. For the works contracts, supporting documents such as advanced payment, completion reports and completion certificates were not available. There were no copies of payment receipts/records for most of the activities reviewed and the activities were not recorded in the contract register and vote service ledger as these essential records are not being maintained by Council.

We also observed that the Kenema City Council was not making use of the various Standard Procurement Forms as required as well as the standard contract documents and LPOs. These forms are designed to standardize public procurement process across the procurement landscape and enhance reporting as well as create a detailed trail of procurement processes from inception to completion.

We observe that some procurement activities were planned but not carried out as planned. For most contracts also, we discovered that the contract award value and estimated cost were the same amount. Most of the activities were not planned. Procurement activities were not

well analyzed before the decision to implement them was undertaken. Below is a list of activities as undertaken by Council:

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|---|--------------------|-----------------------|----------------------|--------------------------------|
| Supply of furniture for KCC Admin | Unplanned | Le58,000,00 | RFQ | Le 58,000,000 |
| Procurement of Furniture | Unplanned | Le 6,000,000 | RFQ | Le 6,000,000 |
| Procurement of metal chairs | RFQ | Le 24,000,000 | RFQ | Le 24,000,000 |
| Proc. of (5) motor bikes (Bajar Boxer 125) | RFQ | Le 40,500,000 | RFQ | Le40,500,000 |
| <u>HIRING</u> | NCB | 160,750,000 | | |
| Hiring of 30 Vehicles for National Cleaning Exercise for the month of January | NCB | 160,750,000 | RFQ | 67,500,000 |
| Hiring of 30 Vehicles for National Cleaning Exercise for the month of February | NCB | 160,750,000 | RFQ | 67,500,000 |
| Hiring of 30 Vehicles for National Cleaning Exercise for the month of March | NCB | 160,750,000 | RFQ | 67,500,000 |
| Hiring of 30 Vehicles for National Cleaning Exercise for the month of April | NCB | 160,750,000 | RFQ | 67,500,000 |
| Hiring of 30 Vehicles for National Cleaning Exercise for the month of May | NCB | 160,750,000 | RFQ | 67,500,000 |
| Hiring of 30 Vehicles for National Cleaning Exercise for the month of June | NCB | 160,750,000 | RFQ | 67,500,000 |
| Hiring of 30 Vehicles for National Cleaning Exercise for the month of July | NCB | 160,750,000 | RFQ | 67,500,000 |
| Hiring of 30 Vehicles for National Cleaning Exercise for the month of September | NCB | 160,750,000 | RFQ | 67,500,000 |
| Hiring of 30 Vehicles for National Cleaning Exercise for the month of October | NCB | 160,750,000 | RFQ | 67,500,000 |
| Hiring of 30 Vehicles for National Cleaning | NCB | 160,750,000 | RFQ | 67,500,000 |

| | | | | |
|---|-----------|-------------|-----|------------|
| Exercise for the month of November | | | | |
| Hiring of 30 Vehicles for National Cleaning Exercise for the month of December | NCB | 160,750,000 | RFQ | 67,500,000 |
| <u>MAINTENANCE</u> | RFP | | | |
| Proc. of Spare Parts & Maintenance of Generators & Motor Bikes for Rural Water Services(RWS) | UNPLANNED | 3,500,000 | RFQ | 3,965,000 |
| Maintenance of Office Motor Bikes (RWS) | RFP | 22,586,000 | RFQ | 2,985,000 |
| Maintenance of 3 DHMT Motor Bikes (DHMT) | RFP | 22,586,000 | RFQ | 4,995,000 |
| Maintenance of 2 DHMT Stand By Generator | RFP | 25,000,000 | RFQ | 5,995,000 |
| Maintenance of Office Computer & Accessories for MAF Admin. (MAF) | RFP | 9,200,000 | RFQ | 1,995,000 |
| Maintenance of (1) one Tricycle & (2) Two Motor Bikes for the Operations of Environmental Health Division (SWM) | RFP | 22,586,000 | RFQ | 4,344,000 |
| Maintenance of (1) one Vehicle for Operations of Environmental Health (SWM) | FRP | 21,850,000 | RFQ | 4,880,000 |
| Maintenance of MAF Official Bikes (MAF) | RFP | 22,586,000 | RFQ | 8,000,000 |
| Supply of Spare Parts for the maintenance of (2) Two Official Vehicles for Chairman & Chief Admin. (ADMIN) | UNPLANNED | 21,850,000 | RFQ | 17,540,000 |
| Maintenance of DAO official Vehicle (MAF) | RFP | 21,850,000 | RFQ | 10,494,000 |
| Maintenance of (4) Four Bikes for Ministry of education(EDU) | RFP | 22,586,000 | RFQ | 1,800,000 |
| Maintenance of Office Equipment (Computer | RFP | 9,200,000 | RFQ | 1,000,000 |

| | | | | |
|---|------------|-------------------|-----|-------------|
| ,Printer/Photocopies) Ministry of Education (MEST) | | | | |
| Maintenance of (1) Official Vehicle (MEST) | RFP | 21,850,000 | RFQ | 3,800,000 |
| Proc. of Spare Parts & Maintenance of (2) Two TVS Motor Bikes ,for Internal Auditor & Accountant (AMIN) | UNPLANNED | 22,586,000 | RFQ | 1,995,000 |
| Maintenance of 22.5 KVA Generator (ADMIN) | RFP | 25,000,000 | RFQ | 12,488,000 |
| Proc. of Spare Parts & Maintenance of (1) Official Vehicle REG. No. NEF 005(NFF) | UNPLANNED | 21,850,000 | RFQ | 9,480,000 |
| Maintenance of Extension Division Official Motor Bikes | | 22,586,000 | RFQ | 2,290,000 |
| WORKS | RFQ | 45,000,000 | RFQ | |
| Construction of (3) Three Single Box Culverts at Bockarie-Gbay street and Construction of 3 Single Box Culvert at SAO Talwa & Foyah Streets (LOT1) | UNPLANNED | | RFQ | 157,566,000 |
| Con. of (2) two Single Box Culvert at Freeman Bengah street & Pujehun road & Con. of (2) two single Box Culvert along Heigbema road Burme & Con. of (1) one Single Box Culvert at Congo Town Nyadeyama | UNPLANNED | | RFQ | 220,177,500 |
| Four Spot improvement /Maintenance of (1) km Feeder Road at Fatimeh street, Fonikor and 1.3km Feeder Road at Mariama street. | NCB | 650,000,000 | RFQ | 160,990,000 |

There was artificial splitting of procurement activities resulting in the overuse of RFQs. In this regard, Council is encouraged to make full use of framework contracts by aggregating values of frequently purchased items of similar nature

Council should ensure all procurement activities are assigned a unique procurement number as some of the activities executed were without procurement numbers.

Kenema District Council

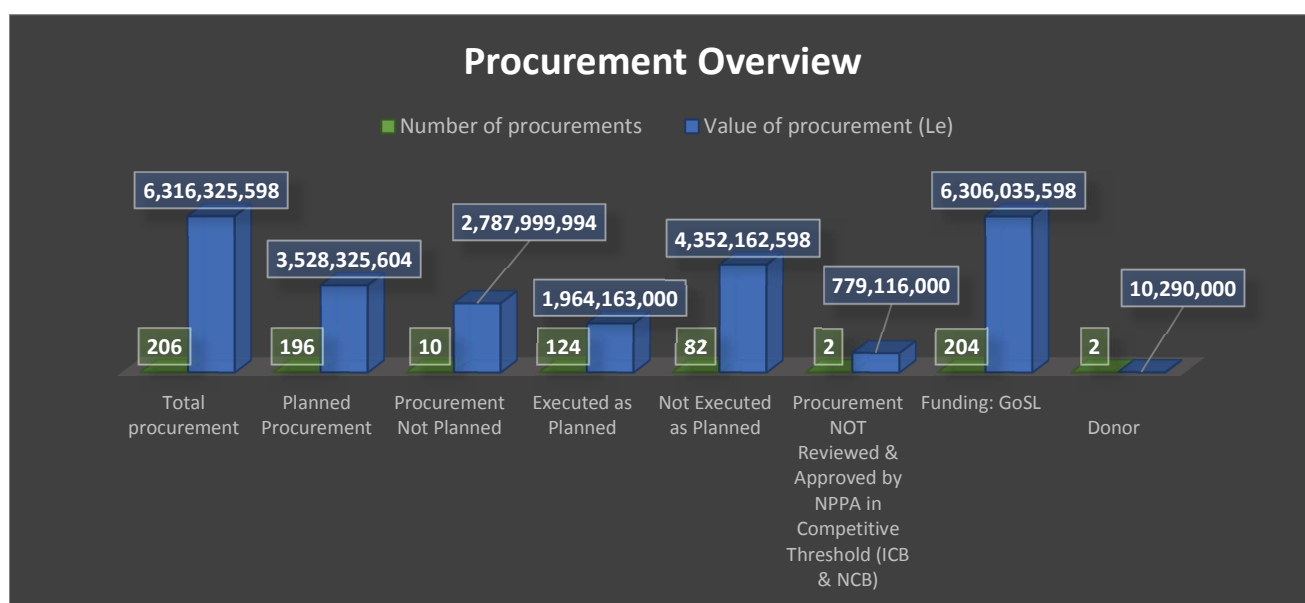
Based on the documents presented for our review, the entity implemented two hundred and six (206) procurement activities with a total value of six billion three hundred and sixteen million, three hundred and twenty-five thousand, five hundred and ninety-eight Leones (Le6,316,325,598). The total value of procurement activities undertaken using GOSL funds amounted to Le6,306,035,598 (99.8%) and the remaining 0.2% was funded using donor funds to the value of Le10,290,000.

196 procurement activities to the value of Le3,528,325,604 (56%) executed by the entity were reported as planned and the remaining 10 activities amounting to Le2,787,999,994 (44%) were unplanned thereby contravening section 29 of the Public Procurement Act of 2016. The level of procurement splitting observed during the review does not support the entity's claim that most of its activities were planned. Further, two (2) of the procurement activities amounting to Le779,116,000 which were above the threshold for open competitive bidding were executed without submitting the documents to the Authority for review.

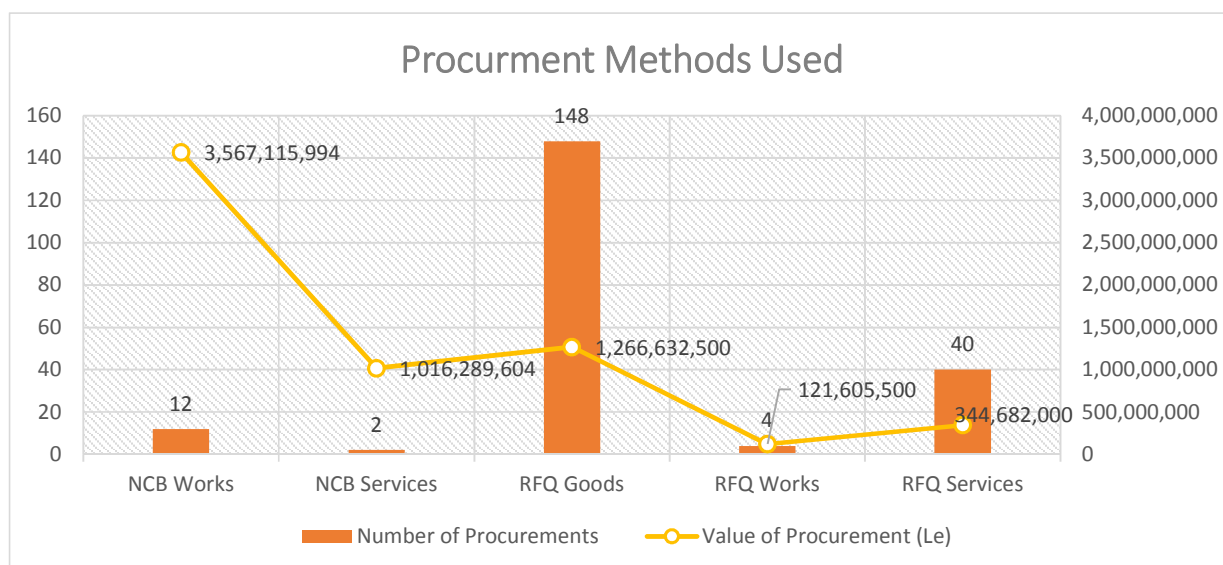
The categories procured under were goods, works and services. The values for goods amounted to Le1,266,632,500 being 20% of the entity's total expense using 148 activities; the value for works was Le3,688,721,494 (58%) through 16 activities and services Le1,360,971,604 (22%) using 42 activities.

Of the 206 procurement activities implemented during the year under review, 14 were implemented using open competitive methods whereas the rest were carried out using RFQ. In terms of value, on the other hand, these 14 activities accounted for 73% of the value of all activities undertaken and totaled Le4,583,405,598. Use of RFQ accounted for Le1,732,920,000 for 192 activities. The entity could have enhanced the opportunity for open competitive bidding by aggregating the values of frequently purchased items and using framework contracts. The table and chart below provide a summary of activities and their corresponding values for the entity:

| Activities | Number of procurements | Percentage (%) Number of Procurement | Value of procurement (Le) | Percentage (%) Value of Procurement |
|---|------------------------|--|------------------------------|---|
| Total procurement | 206 | | 6,316,325,598 | |
| Planned Procurement | 196 | 95% | 3,528,325,604 | 56% |
| Procurement Not Planned | 10 | 5% | 2,787,999,994 | 44% |
| Executed as Planned | 124 | 60% | 1,964,163,000 | 31% |
| Not Executed as Planned | 82 | 40% | 4,352,162,598 | 69% |
| Procurement NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 2 | 1% | 779,116,000 | 12% |
| Category: Goods | 148 | 72% | 1,266,632,500 | 20% |
| Works | 16 | 8% | 3,688,721,494 | 58% |
| Services | 42 | 20% | 1,360,971,604 | 22% |
| Funding: GoSL | 204 | 99% | 6,306,035,598 | 99.8% |
| Donor | 2 | 1% | 10,290,000 | 0.2% |
| Methods: NCB | 14 | 7% | 4,583,405,598 | 73% |
| RFQ | 192 | 93% | 1,732,920,000 | 27% |



The graph below provides details of the categories for which procurement activities were undertaken. NCB works accounted for the highest value of procurement whereas RFQ goods accounted for the highest number of activities as shown below:



The below table with the corresponding details further confirms the level of procurement splitting the entity. For example, 32 procurement activities were used for procurement of stationery whose accumulated value met the threshold for the use of NCB on framework contract basis:

| Activities | Number of Procurements | Value of Procurement (Le) |
|---------------------------------|------------------------|---------------------------|
| Office Stationery | 32 | 252,095,000 |
| Catering & Hall Rental | 20 | 98,800,000 |
| Vehicle Hire | 17 | 259,480,000 |
| Office Equipment | 13 | 247,902,000 |
| Vehicle Spares & Maintenance | 13 | 104,908,000 |
| Motor Bike Spares & Maintenance | 12 | 44,249,000 |
| Road Maintenance | 12 | 3,685,702,796 |
| Agricultural Inputs | 9 | 62,262,000 |
| Desk Top & Laptop Computers | 9 | 84,388,000 |
| Motor Bikes | 8 | 67,329,000 |
| Printing Services | 8 | 63,928,000 |
| Agricultural Seeds & Crops | 7 | 78,192,000 |
| Agricultural Tools | 6 | 25,680,000 |
| Generator Spares & Maintenance | 6 | 40,796,000 |
| Borehole Rehabilitation | 4 | 137,783,000 |
| Computer Consumables | 4 | 9,345,000 |
| Furniture & Fittings | 3 | 42,100,000 |
| Office Equipment Maintenance | 3 | 3,995,000 |
| Agro Chemicals | 2 | 11,540,000 |
| Building Materials | 2 | 2,318,000 |
| Consultancy Services | 2 | 12,000,000 |
| Generators | 2 | 29,960,000 |
| Medical Supplies | 2 | 10,000,000 |
| Safety Gears | 2 | 8,340,000 |
| Vehicle & Motor Bike License | 2 | 2,000,000 |
| Veterinary Drugs & Consumables | 2 | 17,980,000 |

Other Key Observations and Recommendations

We noted that SPF1 was used and made available for all the activities reported but most other relevant documents were not available. Important file management systems such as contract register, vote service ledger, supplier database, etc are not being maintained by Council. Other missing documents in the files included advanced payment guarantees, completion reports, completion certificates, delivery notes, etc. This shows poor records management by the Council.

We also found out that the key NPPA documents from SPF2 to SPF6, standard bidding documents, standard contract documents/LPOs for some RFQs activities were not used by the entity in execution of their procurement processes as they could not be produced during the review.

We observed further that some procurement activities were planned but not carried out as planned. There was great variance in the amount stated as the estimated value in the procurement plan in comparison to the estimated value in the SPF 1. The procurement methods differed also from the approved plan. For most of their contracts, the contract awarded value and estimated costs are the same amount. Some activities were planned as NCB but were later executed as RFQ thereby resulting in the splitting of many activities of similar nature that should otherwise have been aggregated.

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|---|-------------|-----------------------|---------------|-------------------------|
| MOTOR BIKE | | | | |
| Pro. & supply of 1 ZT125 TVS, press starter Motor Bike with License & Insurance (MAF) | NCB | Le 120,000,000 | RFQ | |
| | | | | Le 10,000,000 |
| Pro. of 1 Motor Bike licenses & insurance(DHMT) | NCB | Le 120,000,000 | RFQ | Le 10,000,000 |
| Pro.& supply of 1 ZT TVS press starter Motor Bikes with license & Insurance(MAF) | NCB | Le 120,000,000 | RFQ | Le 10,000,000 |
| Office Equipment | | | | |
| Procurement & supply of 1 Deskjet printer (ADMIN) | NCB | 169,000,000 | RFQ | 1,500.00 |
| | | | | |
| Pro.& supply of cartridge & Tonner(ADMIN) | NCB | 169,000,000 | RFQ | Le 3 200,000 |
| Pro. & supply of 2 toner cartridge/ink (ADMIN) | NCB | 169,000,000 | RFQ | Le 1,950,000 |
| Pro. & supply of swivel chair and laptop computer(SWM) | NCB | 169,000,000 | RFQ | Le 23,000,000 |
| Pro. of Desk top computer & printer for (SWM) | NCB | 169,000,000 | RFQ | Le 4,344,000 |
| Procurement and supply of assorted Office equipment & stationery to crop Division | NCB | 169,000,000 | RFQ | 7,700,000 |
| Pro. of office Refrigerator for (SWM) | NCB | 169,000,000 | RFQ | Le 5,000,000 |
| Proc. & supply of one Laptop computer (Dell) for (MAF) | NCB | 169,000,000 | RFQ | Le 5,970,000 |
| Procurement of office equipment for AED Division (MAF) | NCB | 169,000,000 | RFQ | 10,000,000 |
| Procurement and supply of Projector & Accessories for waste Management (SWM) | NCB | 169,000,000 | RFQ | 5,980,000 |
| Proc. & supply of desktop computer and printer (SWM) | NCB | 169,000,000 | RFQ | 5,985,000 |
| Proc. & supply of 1 Laptop computer & maintenance of office computer (RWS) | NCB | 169,000,000 | RFQ | 9,439,000 |
| Upgrading of Computer Equipment (Admin.) | NCB | 169,000,000 | RFQ | 9,600,000 |
| Proc. & supply of Assorted office equipment & stationery(MAF) | NCB | 169,000,000 | RFQ | 7,650,000 |

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|--|-------------|----------------|---------------|-------------------------|
| Office furniture | | | | |
| Furnishing of Deputy Chief Administrator's office | NCB | 169,400,000 | RFQ | 9,850,000 |
| Procurement and supply of swivel chair and Laptop Computers | NCB | 169,400,00 | RFQ | 23,000,000 |
| OFFICE STATIONERIES | | | | |
| Proc. of Assorted stationery (ADMIN) | NCB | 124,142,418 | RFQ | 17,255,000 |
| Proc. & supply of office stationeries for education.(ADMIN) | NCB | 124,142,418 | RFQ | 5,940,000 |
| Proc. & supply of office stationery | NCB | 124,142,418 | RFQ | 1,494,000 |
| Proc. & supply of Assorted Stationery (DHMT) | NCB | 124,142,418 | RFQ | 20,000,000 |
| Proc.& supply of stationery for Admin (DHMT) | NCB | 124,142,418 | RFQ | 10,000,000 |
| Proc. & supply of office stationery (RWS) | NCB | 124,142,418 | RFQ | 3,185,000 |
| Proc.& supply of stationery for RMFA (ADMIN) | NCB | 124,142,418 | RFQ | 4,405,000 |
| Proc.& supply stationery & printing of T-Shirts for National Fire force (NFF) | NCB | 124,142,418 | RFQ | 2,740.00 |
| Proc. & supply of Assorted stationeries for Livestock Division (MAF) | NCB | 124,142,418 | RFQ | 2,078,000 |
| Proc.& supply Assorted office equipment & stationery (MAF) | NCB | 124,142,418 | RFQ | 7,650,000 |
| Proc. & supply of stationery (ADMIN) | NCB | 124,142,418 | RFQ | 5,460,000 |
| Proc. &supply of office stationery for (RWS) | NCB | 124,142,418 | RFQ | 3,145,000 |
| Proc. & supply of Assorted stationery (ADMIN) | NCB | 124,142,418 | RFQ | 20,788,500 |
| Supply of Assorted stationery for office use (MAF/ADMIN) | NCB | 124,142,418 | RFQ | 2,397,000 |
| Proc. & supply of Assorted stationery (MAF) | NCB | 124,142,418 | RFQ | 1,490,000 |
| Proc. & supply of Assorted stationery & Printing (MEST) | NCB | 124,142,418 | RFQ | 22,000,000 |
| BUILDING MATERIALS | | | | |
| Procurement and supply of Building materials, Air Conditioner, Installation of Intercom to KDC | UNPLANNED | 94,000,000 | NCB | 94,000,000 |
| Procurement of Jute bags seed for rice loan Recovery and distribution for division of MAFF | UNPLANNED | 16,499,00 | RFQ | 16,499,000 |
| CATERING SEVICES Refreshment for consultative meeting with key stakeholders (MAF) | NCB | 417,745,000 | RFQ | 1,980,000 |
| Food & drinks (MSWGCA) | NCB | 417,745,000 | RFQ | 7,500,000 |
| Provision of food items for Gender Based Violence victims(MSWGCA) | NCB | 417,745,000 | RFQ | 2,170,000 |
| Refreshment for community sensitization on Gender & Child Protection(MSWGCA) | NCB | 417,745,000 | RFQ | 10,930,000 |
| Refreshment to Participants for the conduction of farmers exchange visit (MAF) | NCB | 417,745,000 | RFQ | 3,994,000 |
| Provision of refreshment for 60 Participant (NFF) | NCB | 417,745,000 | RFQ | 3,840,000 |
| Food and Drinks (MEST) | NCB | 417,745,000 | RFQ | 2,000,000 |
| Provision of Refreshment (food & drinks) for 6months for MAF M&E Division, Kenema District | NCB | 417,745,000 | RFQ | 3,960,000 |

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|--|--------------------|------------------------|----------------------|--------------------------------|
| SPARE PARTS | | | | |
| Proc. of Spare parts & Maintenance of Generator & Bikes (RWS) | Unplanned | 3,965,000 | RFQ | 3,965,000 |
| Proc. of Spare Parts & maintenance of (2) two TVS Motor Bikes (ADMIN) | Unplanned | 1,995,000 | RFQ | 1,995,000 |
| Proc. of Spare Parts & Maintenance of (1) one Official Vehicle (NFF) | unplanned | 9,480,000 | RFQ | 9,480,000 |
| Supply of Spare Parts for the maintenance of (2) two Official Vehicle (ADMIN) | Unplanned | 17,540,000 | RFQ | 17,540,000 |
| Proc. of Spare Parts & Maintenance of (1) one Official Vehicle (NFF) | Unplanned | 9,480,000 | RFQ | 9,480,000 |
| Procurement and supply of outer Tyres for chief Administrator Reg AMC 367 | UNPLANNED | 6,570,000 | RFQ | 6,570,000 |
| Procurement of Assorted Agricultural implement for establishment of community tree for crop | RFQ | 28,500,000 | RFQ | 13,250,000 |
| Procurement of supply of Agricultural implements for Development & utilization and inland valley for swamp | RFQ | 3,610,000 | RFQ | 3,610,000 |
| MAINTENANCE | | | | |
| Maintenance of Office Motor Bikes (RWS) | NCB | 306,100,000 | RFQ | 2,985,000 |
| Maintenance of (3) three DHMT Motor Bikes (DHMT) | NCB | 306,100,000 | RFQ | 4,995,000 |
| Maintenance of (2) two DHMT Stand By Generators (DHMT) | NCB | 306,100,000 | RFQ | 5,995,000 |
| Maintenance of office Computer & Accessories (MAF) | NCB | 306,100,000 | RFQ | 1,995,000 |
| Maintenance of (1) one Tricycle & (2) two Motor Bikes for Operations (SWM) | NCB | 306,100,000 | RFQ | 4,344,000 |
| Maintenance of (1) one Vehicle (SWM) | NCB | 306,100,000 | RFQ | 4,880,000 |
| Maintenance of MAF official Bikes (MAF) | NCB | 306,100,000 | RFQ | 8,000,000 |
| Maintenance of DAO Official Vehicle (MAF) | NCB | 306,100,000 | RFQ | 10,494,000 |
| Maintenance of (4) four Motor Bikes (Education) | NCB | 306,100,000 | RFQ | 1,800,000 |
| Maintenance of Office equipment (MEST) | NCB | 306,100,000 | RFQ | 1,000,000 |
| Maintenance of (1) one official vehicle (MEST) | NCB | 306,100,000 | RFQ | 3,880,000 |
| Maintenance of 22.5 KVA Generator (ADMIN) | NCB | 306,100,000 | RFQ | 12,428,000 |
| Maintenance of Extension Division Official Motor Bikes | NCB | 306,100,000 | RFQ | 2,290,000 |
| Maintenance of (1) one Official Vehicle (NFF) | NCB | 1,500,000 | RFQ | 5,000,000 |
| ACTIVITY | PLAN METHOD | ESTIMATED VALUE | ACTUAL METHOD | ACTUAL COMPLETION VALUE |
| WORKS | | | | |
| Maintenance of road (13.2km) Hunch & Maintenance of Double Box Culvert 1 Barrel (6mx1.5mx1.5m) Linking Senduime to Joi Village(LOT1) | NCB | 266,437,653.93 | NCB | 266,437,653.93 |
| Maintenance of road (14.2km) & construction of (1) one Box culvert (6mx1.5mx1.5m) 1 No. Box Barrel No. Box (6mx2mx1.5m) 7 No. (6mx1mx1m) Linking Senduime to Gandohun (LOT2) | NCB | 367,733,829 | NCB | 367,733,829 |
| Maintenance of road (23.2km) & construction of 9 No. Box Culvert (6mx2mx2m) Linking Blama to Senduime (LOT3) | NCB | 262,573,865.84 | NCB | 262,573,865.84 |
| Construction of 6No. Box Culverts (6mx1mx1m) 5No. Box Culverts (6mx1.5mx1.5m) Linking Blama to Senduime (LOT4) | NCB | 279,413,398.19 | NCB | 279,413,398.19 |
| Construction of 2No -6m and 1No -8m Span, Bridges at Diame Linking Dama to Guara Chiefdom | NCB | 390,560,000 | RFQ | 389,558,000 |
| Maintenance of Road (9.3km) Ganohun to Yabaima (5.3km) Niawa & Langrama (4.8 km) Palima to Langrama (4.8Km).Construction of 3No. Box culvert (6mx1mx1m) (RMFA) | NCB | 217,841,252,.16 | NCB | 217,841,252,.16 |
| Maintenance of Ten (10) PHUS & the Installation of Solar Panels in (10) PHUS in Chiefdoms under kenema District | NCB | 508,144,802 | NCB | 508,144,802 |

Recommendations:

That Council should ensure its activities are strictly implemented in line with their approved procurement plans and where necessary, seek approval and update their plans with unplanned activities before implementation.

Ensure the use of open competitive method becomes the default procurement method to enhance transparency, accountability and fairness in public procurement landscape

Ensure values of frequently purchased items of similar nature are aggregated, open competitive methods are used to sign framework contracts to save cost and time.

Koidu New Sembehun City Council (KNSCC)

The National Public Procurement Authority conducted procurement processes and procedures review at the KNSCC in compliance with Authority's statutory mandate enshrined in section 14(2)(m) of the Public Procurement Act of 2016 for the 2019 financial year. As per documents presented for our review, KNSCC executed one hundred and twenty (120) procurement activities that amounted to a total value of four billion, three hundred and thirty-two million, nine hundred and sixteen thousand, one hundred and sixty Leones (Le4,332,916,160). All the activities were 100% funded by the Government of Sierra Leone.

87% of the activities to the value of Le3,843,243,360 (being 89% by value) were reported as planned and the 13% of the activities to the tune of Le 489,672,800 (being 11% by value) were unplanned activities executed by the entity.

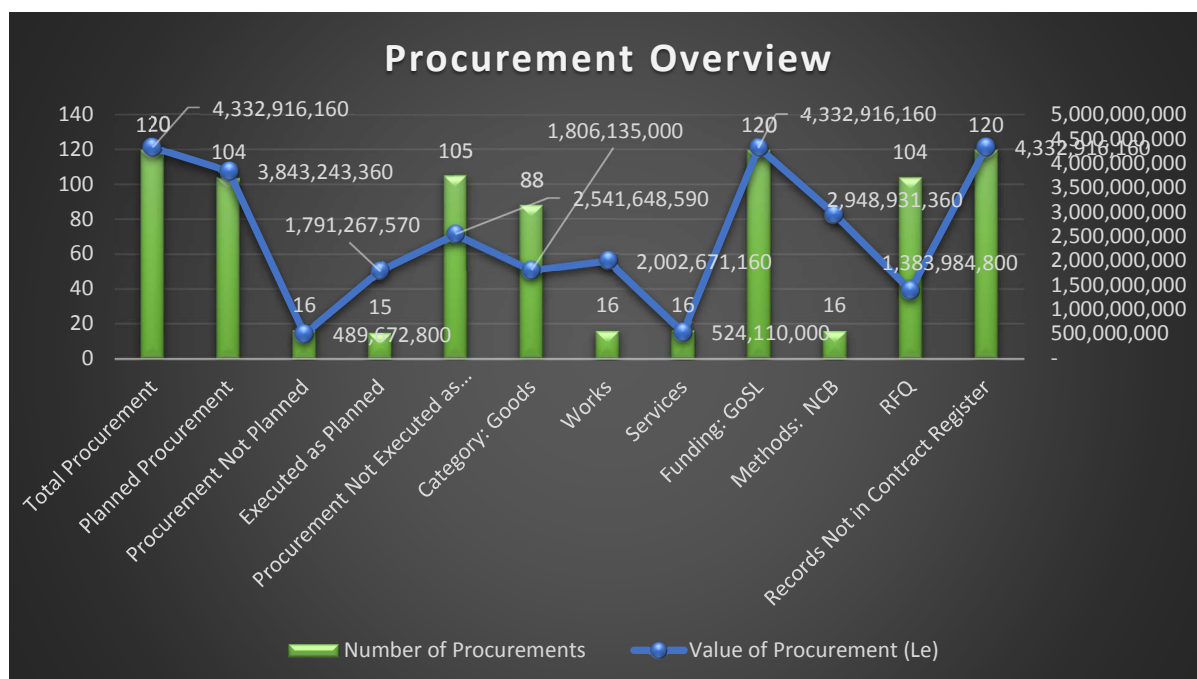
From the review, only 15 activities to the value of Le1,791,267,570 (being 41% of the value) were executed in conformity with the entity's procurement plan. However, 105 activities to the value of Le2,541,648,590 (being 59% of the value) were not implemented in accordance with the plan. In essence, this creates doubt that an approved procurement plan was utilized by the entity in the conduct of its procurement processes.

The categories procured under were goods, works, and services. Procurement of goods amounted to 42% of the value using 88 procurement activities, whilst procurement of works accounted for 46% of the value implemented through 16 activities and procurement of services amounted to 12% of the value executed through 16 activities.

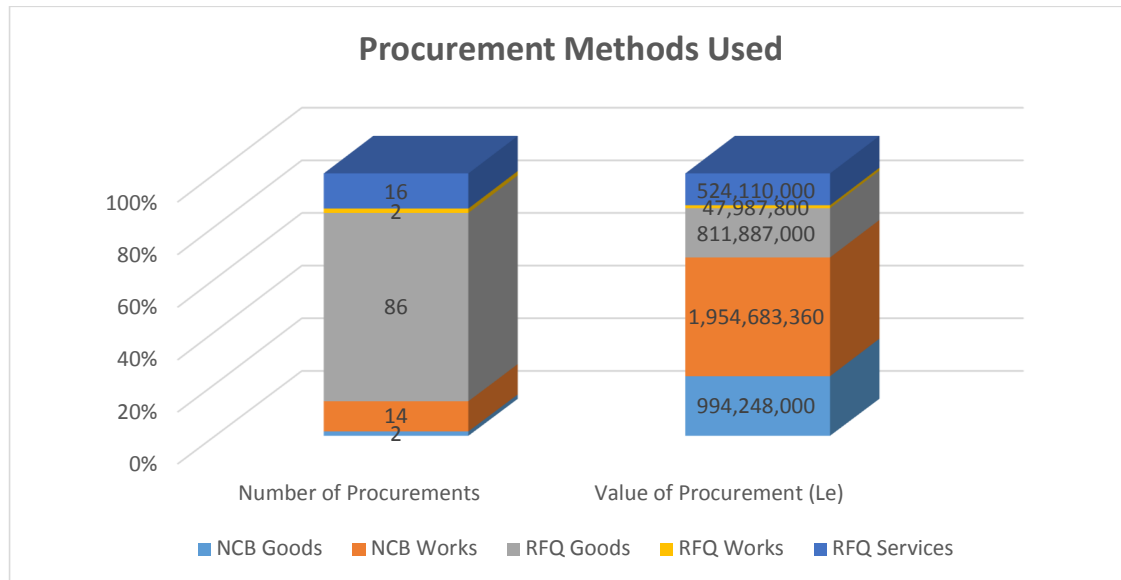
NPPA discovered during the reviews that 16 activities amounting to Le2,948,931,360 of the value were implemented using NCB method. 104 activities to the tune of Le1,383,984,800 were executed using RFQ.

The below table and graph provide summary information of all procurement activities by the entity:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 120 | | 4,332,916,160 | |
| Planned Procurement | 104 | 87% | 3,843,243,360 | 89% |
| Procurement Not Planned | 16 | 13% | 489,672,800 | 11% |
| Executed as Planned | 15 | 13% | 1,791,267,570 | 41% |
| Procurement Not Executed as Planned | 105 | 88% | 2,541,648,590 | 59% |
| Category: Goods | 88 | 73% | 1,806,135,000 | 42% |
| Works | 16 | 13% | 2,002,671,160 | 46% |
| Services | 16 | 13% | 524,110,000 | 12% |
| Funding: GoSL | 120 | 100% | 4,332,916,160 | 100% |
| Methods: NCB | 16 | 13% | 2,948,931,360 | 68% |
| RFQ | 104 | 87% | 1,383,984,800 | 32% |
| Records Not in Contract Register | 120 | 100% | 4,332,916,160 | 100% |



The graph below provides details of the various procurement methods employed by the entity in implemented of its procurement activities during the year under review. Based on the records, NCB works accounted for the highest value of activities whereas RFQ goods accounted for the high number of activities as shown in the graph:



Other Key Observations and Recommendations

- i. The Procurement Officer was asked for copies of relevant documents that were listed in the notification letter communicated to all entities almost two months in advance to be made available upon arrival to aid the assessment process. Unfortunately, we were only able to get the copy of the approved and updated 2019 Procurement Plan, a ledger with names of bidders who purchased and submitted bid documents for NCB’s procurement activities and not for RFQ’s of which he assumes as is the contract register.

All other required documents like the Contract Register, Vote Service Ledger, records of delivery and contract Completion Reports and certificate, Payment Records and SPF 1 Form were not available. Some of the procurement activities were initiated without using the SPF1 form, some minutes of evaluation reports and bid opening were not signed and dated by the procurement committee members and some delivery notes were not made available for review.

- ii. It was also noted that some activities did not have completion dates and some activities were planned and estimated as NCB but implemented using RFQ.
- iii. Records management at KNSCC was very poor as documents were not filed per activity.

- i. We also observed that the Council was not making use of the various Standard Procurement Forms as required that includes SPF1 (Requisition Form), SPF2 (Submission to Procurement Committee for Approval), SPF3(Procurement Committee), SPF4 (Evaluation Report/Least Cost Selection), SPF5 (Evaluation Report/Quality & Cost Based Selection), SPF6 (Monthly Procurement Report to NPPA), Standard Contract Documents/LPOs for all the activities were not produced for review.
- ii. There were instances of artificial splitting by the entity to avoid the use of open competitive and resort to RFQ instead. The values of some activities when accumulated generate values that would have required the use of open competitive methods. The entity is advised to sign framework contracts that seeks to reduce costs, turnaround time and ensure value for money is achieved.

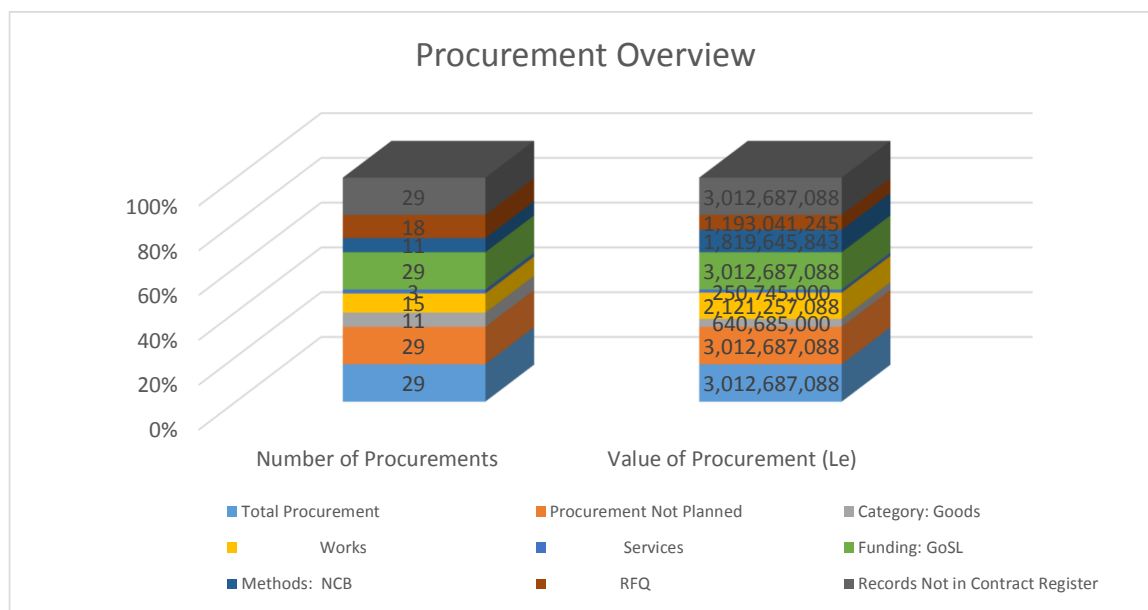
Koinadugu District Council (KDC)

During the 2019 financial year, the Koinadugu DC carried out twenty-nine (29) procurement activities to the value of three billion, and twelve million, six hundred and eight-seven thousand, and eight-eight Leones (Le3,012,687,088) based on records presented to the National Public Procurement Authority team for review. The activities were 100% funded by the Government of Sierra Leone and were all reported as unplanned activities. Implementation of unplanned and unapproved procurement activities contravenes section 29 (1 & 2) of the Public Procurement Act of 2016.

The categories of procurement were for goods, works and services implemented using NCB and RFQ methods. The value of goods procured amounted to Le640,685,000 (being 28% of the value) executed using 11 activities, and the value of works amount to Le2,121,257,088 (being 70% of the value) implemented using 15 activities whereas the value of services accounted for Le250,745,000 (being 2% of the value) through 3 procurement activities. NCB procurement accounted for Le1,819,684,845 (being 60% of the value) whilst RFQ accounted for Le1,193,041,245 (40% of the value).

The table and graph below provide overview of the procurement activities implemented and their corresponding values.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|----------------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 29 | | 3,012,687,088 | |
| Procurement Not Planned | 29 | 100% | 3,012,687,088 | 100% |
| Category: Goods | 11 | 38% | 640,685,000 | 21% |
| Works | 15 | 52% | 2,121,257,088 | 70% |
| Services | 3 | 10% | 250,745,000 | 8% |
| Funding: GoSL | 29 | 100% | 3,012,687,088 | 100% |
| Methods: NCB | 11 | 38% | 1,819,645,843 | 60% |
| RFQ | 18 | 62% | 1,193,041,245 | 40% |
| Records Not in Contract Register | 29 | 100% | 3,012,687,088 | 100% |



Key Observations and Recommendations

- i. Non-submission of relevant required documentations like the approved 2019 Procurement Plan, Contract Register, Records of Delivery and Contract Completion, Procurement Plan, Bidding documents, Bid Evaluation Reports, Procurement

Committee minutes, Standard Contract Document/LPO, payment records etc as stated in the letter of notification to ensure detailed review of all procurement activities undertaken by the entity.

The unavailability of the above documents in any procurement proceedings signifies that there is no functioning procurement committee. It seems as if procurement is undertaken by one untrained and unqualified individual. The entity is requested to immediately correct these anomalies.

- ii. **Non-use of SPFs:** We also observe that key NPPA documents (Standard Procurement Forms) were not used by the entity.
- iii. We observed that there is no file for stationery, catering services, fuel and lubricants in the procurement unit but payments were done for them from the payment voucher.
- iv. Artificial splitting of procurement activities to deliberately use non-competitive methods. KDC is encouraged to make full use of framework contracts by aggregating values of frequently purchased items of similar nature.
- v. Execution of unplanned and approved procurement activities contravenes Section 29 of the Public Procurement Act 2016 thereby exposing government to unplanned liabilities. KDC is recommended to strictly ensure procurement activities are planned and execution is in line with the approved plan to achieve value for money.

Kono District Council

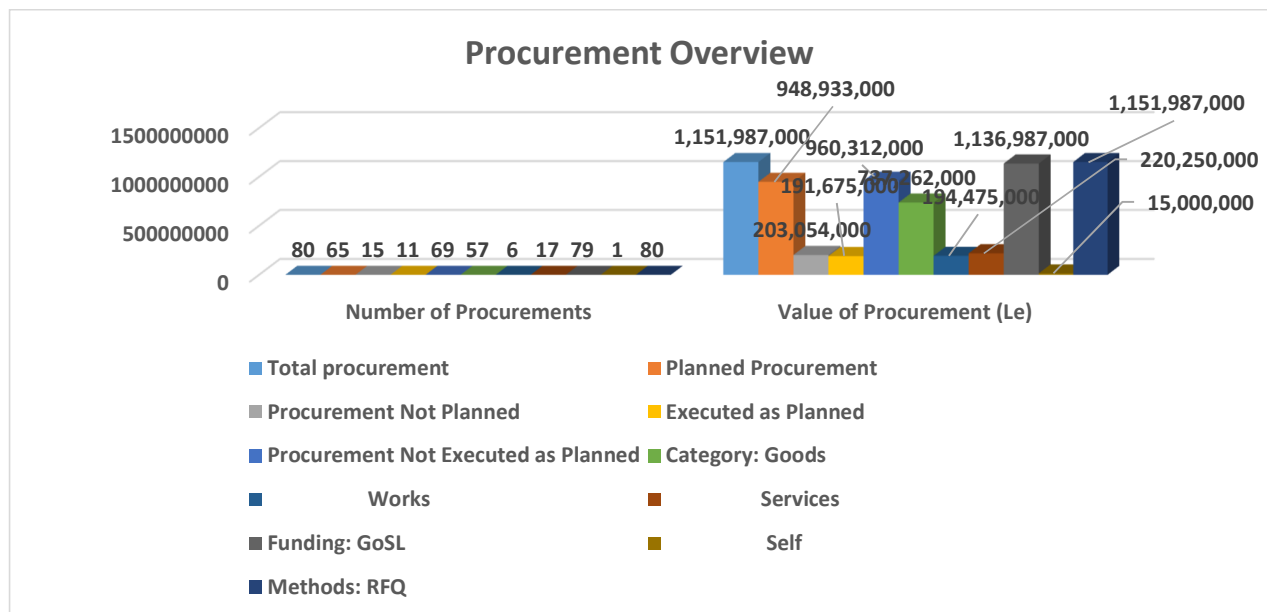
During 2019 financial year, the Kono District Council undertook eighty (80) procurement activities with a total value of one billion, one hundred and fifty-one million nine hundred and eighty-seven thousand Leones (Le1,151,987,000) based on record presented for review. 65 of the activities executed to the value of Le948,933,000 were reported as planned and the remaining 15 activities executed with a total sum of Le 203,054,000 were unplanned procurement activities. Only 17% of the value of procurement undertaken using 11 activities were executed as planned, whereas 83% of the value through 69 activities were executed contrary to the approved plan. 99% (Le1,136,987,000) the entity's activities were funded by the Government of Sierra Leone and the remaining 1% (Le15,000,000) were financed from internally generated funds.

The procurement categories were goods, works and services. Procurement of goods accounted for 64% of the value of procurement implemented through 57 activities whereas procurement of services accounted for 19% of the value of procured executed through 17 procurement activity and works accounts for 17% of the value implemented through 6 activities.

All the activities undertaken were implemented using RFQ. Execution of procurement activities through non-competitive methods shows lack of proper planning by the entity and

that serious splitting occurred in the execution of these procurement activities contrary to section 37 (2) of the 2016 Public Procurement Act. The entity should have aggregated the values of frequently purchased items and use open competitive methods that seek to promote transparency, accountability, fairness, value for money in the public procurement landscape. The table and chart below provide summary information of all procurement activities by the entity:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total procurement | 80 | | 1,151,987,000 | |
| Planned Procurement | 65 | 81% | 948,933,000 | 82% |
| Procurement Not Planned | 15 | 19% | 203,054,000 | 18% |
| Executed as Planned | 11 | 14% | 191,675,000 | 17% |
| Procurement Not Executed as Planned | 69 | 86% | 960,312,000 | 83% |
| Category: Goods | 57 | 71% | 737,262,000 | 64% |
| Works | 6 | 8% | 194,475,000 | 17% |
| Services | 17 | 21% | 220,250,000 | 19% |
| Funding: GoSL | 79 | 99% | 1,136,987,000 | 99% |
| Self | 1 | 1% | 15,000,000 | 1% |
| Methods: RFQ | 80 | 100% | 1,151,987,000 | 100% |



We observed that procurement activities for the year under review were under reported. The Procurement Officer provided a ledger with names of bidders who purchased and submitted bid documents for NCB procurement activities but failed to present the files for review to the team.

Some required documents like the contract register, vote service ledger, records of delivery and contract completion reports and certificate, payment records were not made available to the team for review. We also observed that some purported minutes of evaluation reports and bid opening minutes were not signed and dated by the procurement committee members and some delivery notes and agreements were not made available for review. The Procurement Officer also failed to provide payment records for review.

Kono District Council is encouraged to always make full use of the various SPF forms from 1-6 for all procurement activities.

Law Officers Department

For the financial year 2019, records shows that Law Officers Department undertook eleven (11) procurement activities amounting to five hundred and eight million, nine hundred and twenty-five thousand Leones (Le508,925,000).

The activities were reported as 100% planned but none of the activity were executed as planned which makes the claim that activities were planned doubtful. All activities executed were 100% funded by the Government of Sierra Leone. The categories of procurement were goods and works. Procurement of goods accounted for Le 58,925,000 implemented through ten (10) activities whereas works accounted for Le50,000,000 executed through 1 procurement activity using request for quotation (RFQ) method. Below table is a summary of activities and their corresponding values by the entity:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|---------------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 11 | | 508,925,000 | |
| Planned | 11 | 100% | 508,925,000 | 100% |
| Not Executed as Planned | 11 | 100% | 508,925,000 | 100% |
| Category: Goods | 10 | 91% | 458,925,000 | 90% |
| Works | 1 | 9% | 50,000,000 | 10% |
| Funding: GoSL | 11 | 100% | 508,925,000 | 100% |
| Methods: RFQ | 11 | 100% | 508,925,000 | 100% |
| Procurement above RFQ threshold | 2 | 18% | 200,000,000 | 39% |

Recommendations

The National Public Procurement Authority (NPPA) give the following recommendations which should be considered by this procuring entity for subsequent actions:

1. Ensure the entity implements its procurement activities in line with its approved procurement plan and schedule to avoid splitting of activities in contravention of the 2016 NPPA.
2. Executions of activities should conform to the plan.
3. Aggregate values of procurement of frequently purchased items of similar nature and use open competitive methods and adopt signing of framework contracts.

4. Ensure the use of open competitive methods becomes their default procurement methods to enhance transparency, accountability and fairness in public procurement landscape.
5. Entity should always make full use of the various SPF forms from 1-6 for all procurement activities in order to be in conformity with the Public Procurement Regulations and Act of 2016
6. Must improve on their procurement records management to enhance proper monitoring and detailed reporting of all procurement activities.

Law Reform Commission (LRC)

In 2019 financial year, the National Public Procurement Authority reviewed seventy-five (75) procurement activities undertaken by the LRC amounting to a total of three hundred and forty-nine million, two hundred and seventy-nine thousand, seven hundred and sixty-three Leones (Le349,279,763).

Seventy-one (71) of the activities to the value of Le320,995,763 were financed by the Government of Sierra Leone whereas the remaining four (4) to the value of Le28,295,000 were donor funded. Forty-nine (49) of the activities implemented were for the procurement of goods totaling Le203,857,763, one (1) activity was for works with a value of Le 750,000 and the remaining 25 activities were for the procurement of Services with a total value of Le 144,683,000.

Below table is a summary of activities and their corresponding values by the entity:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 75 | | 349,290,763 | |
| Planned | 46 | 61% | 245,970,170 | 70% |
| Not Planned | 29 | 39% | 103,320,593 | 30% |
| Procurement Executed as Planned | 23 | 31% | 106,988,068 | 31% |
| Not Executed as Planned | 52 | 69% | 242,302,695 | 69% |
| Category: Goods | 49 | 65% | 203,857,763 | 58% |
| Works | 1 | 1% | 750,000 | 0% |
| Services | 25 | 33% | 144,683,000 | 41% |
| Funding: GoSL | 71 | 95% | 320,995,763 | 92% |
| Donor | 4 | 5% | 28,295,000 | 8% |
| Methods: OTHERS (Direct Sourcing, Proforma Invoice etc) | 75 | 100% | 349,290,763 | 100% |

Key Findings and Recommendations

- i. We observed during the reviews that the entity is without a professional and substantive procurement officer as an Admin Officer was assigned to undertake procurement activities.
- ii. The Admin Officer did not make available to the team during the review relevant documents requested. He only provided to the team an unsigned copy of a procurement plan. The contract register provided had no supplier or contract details as required.
- iii. We also observed that the key NPPA documents are not used by the entity in execution of their procurement processes as they were unable to provide them during the review.

- iv. It was realized that NPPA approved procurement processes and procedures were not followed by the entity during execution. For instance, for RFQ, instead of sending three (3) quotations to different suppliers to do comparison, they always resort direct purchase. Payment records were not produced during the review process.
- v. Splitting of procurement activities for frequently procured items of similar nature by the entity.
- vi. That this entity should record all signed contract in their contract register
- vii. That NPPA bidding documents (SBDs) should be used for all procurement activities within the RFQ and NCB threshold
- viii. Ensure the values of frequently purchased items of similar nature are aggregated, open competitive methods used to sign framework contracts to save cost and time.
- ix. Ensure the use of open competitive methods become the default procurement methods to enhance transparency, accountability and fairness in public procurement landscape.

Legal Aid Board

Legal Aid Board undertook thirteen (13) procurement activities with an aggregated value of one hundred and twenty-nine million, one hundred and ninety-nine thousand, seven hundred and sixty-two Leones (Le129,199,762) based on records presented for review.

All activities were conducted using RFQ. The activities were 100% funded by the Government of Sierra Leone.

The activities were for goods, works and services. Goods accounted for nine (9) activities with a value of Le203,857,763 followed by works with 1 activity and value of Le750,000 and services with twenty-five (25) and a cost of Le144,683,000 respectively.

The table and graph below provide summary details on these activities and their corresponding values:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|-------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 13 | | 129,199,762 | |
| Planned | 13 | 100% | 129,199,762 | 100% |
| Not Executed as Planned | 13 | 100% | 129,199,762 | 100% |
| Category: Goods | 9 | 69% | 31,266,750 | 24% |
| Works | 1 | 8% | 52,750,000 | 41% |
| Services | 3 | 23% | 45,183,012 | 35% |
| Funding: GoSL | 13 | 100% | 129,199,762 | 100% |
| Methods: RFQ | 13 | 100% | 129,199,762 | 100% |

Most of the documents requested were not available for review. An accountant was handling all procurement activities prior to a trained procurement officer being employed.

We also found out that the key NPPA documents like SPF2 (Seeking Approval), SPF3 (Approval of Procurement Committee), for some activities were not used by the entity in execution of their procurement processes.

Milton Margai College of Education and Technology (MMCET)

For the 2019 financial year, based on records presented to the National Public Procurement Authority for review, the MMCET implemented fifteen (15) procurement activities amounting to one billion, four hundred and sixty million, nine hundred and fifty-six thousand, four hundred and fifty Leones (Le1,460,956,450). The activities were 100% funded by the Government of Sierra Leone.

All the procurement activities implemented were reported as planned but were not executed in accordance with the. The level of procurement splitting observed during the review makes it harder to believe that the activities were planned as claimed. Further, a procurement activity amounting to Le804,560,000 being 55% of the value in competitive threshold was executed using international competitive bidding without submitting the documents to the Authority for review in contravention of the Public Procurement Act of 2016.

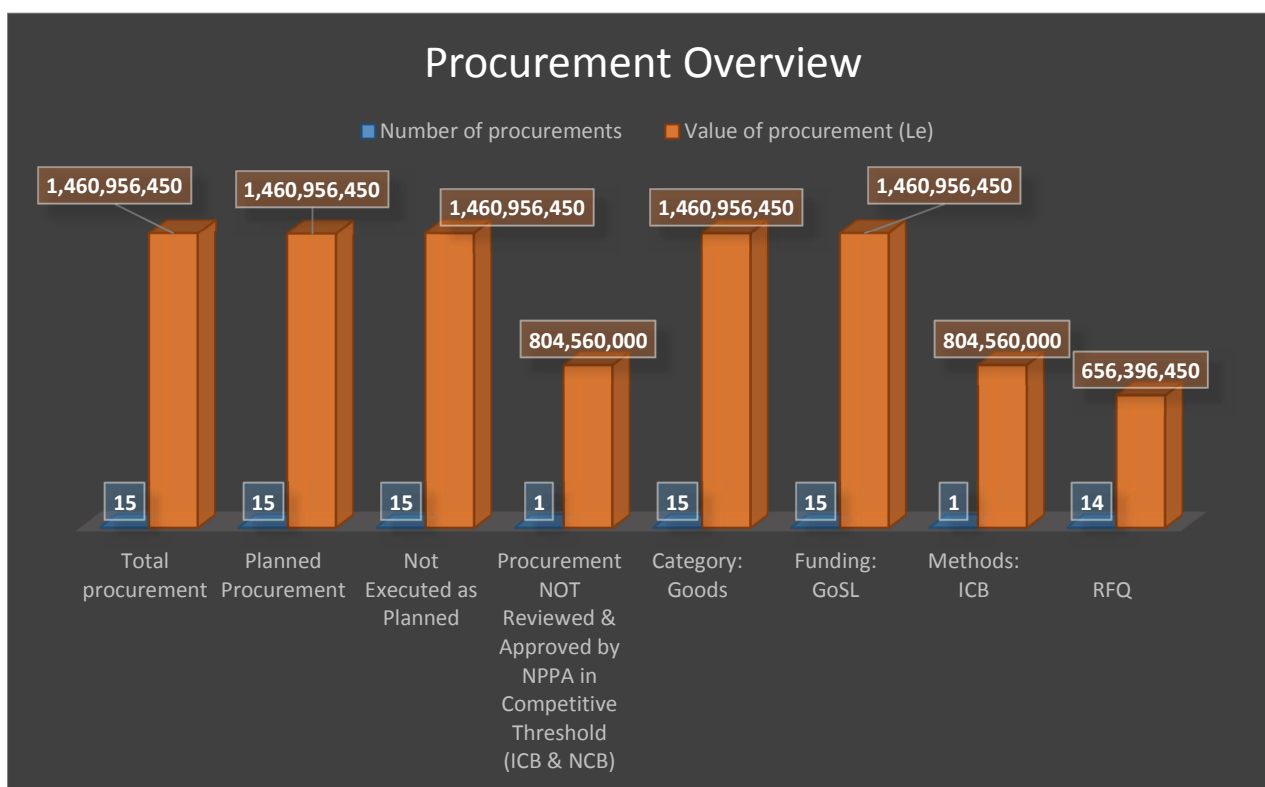
All the 15 activities reported for 2019 were for the procurement of goods.

A one-page write-up was provided by the Procurement Officer as the Contract register for the various procurement activities executed by the entity. Records of payments, evaluation reports, Vote Service Ledger and other relevant documents requested were not made available for review thereby constricting the scope of the review.

Of the 15 procurement activities implemented during the year under review, only 1 was implemented using open competitive method of ICB. The other fourteen activities were carried out using RFQ. ICB accounted for 55% of the value of procurement. ICB accounted for Le804,560,000 through one activity and RFQ accounted for the remaining fourteen activities with a total value of Le656,396,450. The unnecessary use of RFQ by the entity indicates serious splitting occurred in the execution of these procurement activities.

The below table and graph provide summary analysis of all procurement activities executed by the entity and their financial impact for the year under review:

| Activities | Number of procurements | Percentage (%) Number of Procurement | Value of procurement (Le) | Percentage (%) Value of Procurement |
|---|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total procurement | 15 | | 1,460,956,450 | |
| Planned Procurement | 15 | 100% | 1,460,956,450 | 100% |
| Not Executed as Planned | 15 | 100% | 1,460,956,450 | 100% |
| Procurement NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 1 | 7% | 804,560,000 | 55% |
| Category: Goods | 15 | 100% | 1,460,956,450 | 100% |
| Funding: GoSL | 15 | 100% | 1,460,956,450 | 100.0% |
| Methods: ICB | 1 | 7% | 804,560,000 | 55% |
| RFQ | 14 | 93% | 656,396,450 | 45% |



The review further revealed that the values of certain procurement activities, which if aggregated, would have produced amounts leading to the use of open competitive bidding methods:

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|-------------------|-------------|----------------|---------------|-------------------------|
| Stationary | ICB | 1,750,000,000 | RFQ | 135,840,000 |
| Furniture | ICB | 1,250,000,000 | RFQ | 118,934,950 |
| Cleaning Material | NCB | 250,000,000 | RFQ | 93,332,000 |
| Vehicle | NCB | 590,000,000 | RFQ | 849,560,000 |
| CCTV Camera | N/A | N/A | RFQ | 56,160,000 |
| Protective Gear | N/A | N/A | RFQ | 195,000 |

Other Key Observations and Recommendations

During the review process, the Senior Procurement Officer was requested to provide certain key documents in line with the notification letter sent out but was unable to provide relevant documents requested such as contract register, vote service ledger, bid evaluation report (technical and financial), records of delivery and contract completion and payment records to aid and ensure a detailed review process was carried. The SPO only provided copy of the procurement plan. The absence of these documentations prevented our team from getting a clearer view on how procurement activities were carried out by the entity.

We also observed that procurement activities were implemented without the full use of the Standard Procurement Forms.

The review further revealed that the entity was not maintaining a supplier database which raises further concerns as to how suppliers were selected for participating in RFQ contracts.

Ministry of Agriculture and Forestry (MAF)

The Ministry of Agriculture and Food Security (MAF) undertook sixty-three (63) procurement activities with a total value of two hundred and seventy-seven billion, nine hundred and fifty-three million, three hundred and five thousand, five hundred and eighty-six Leones (Le277,953,305,586). The procurement activities were 100% funded by the Government of Sierra Leone.

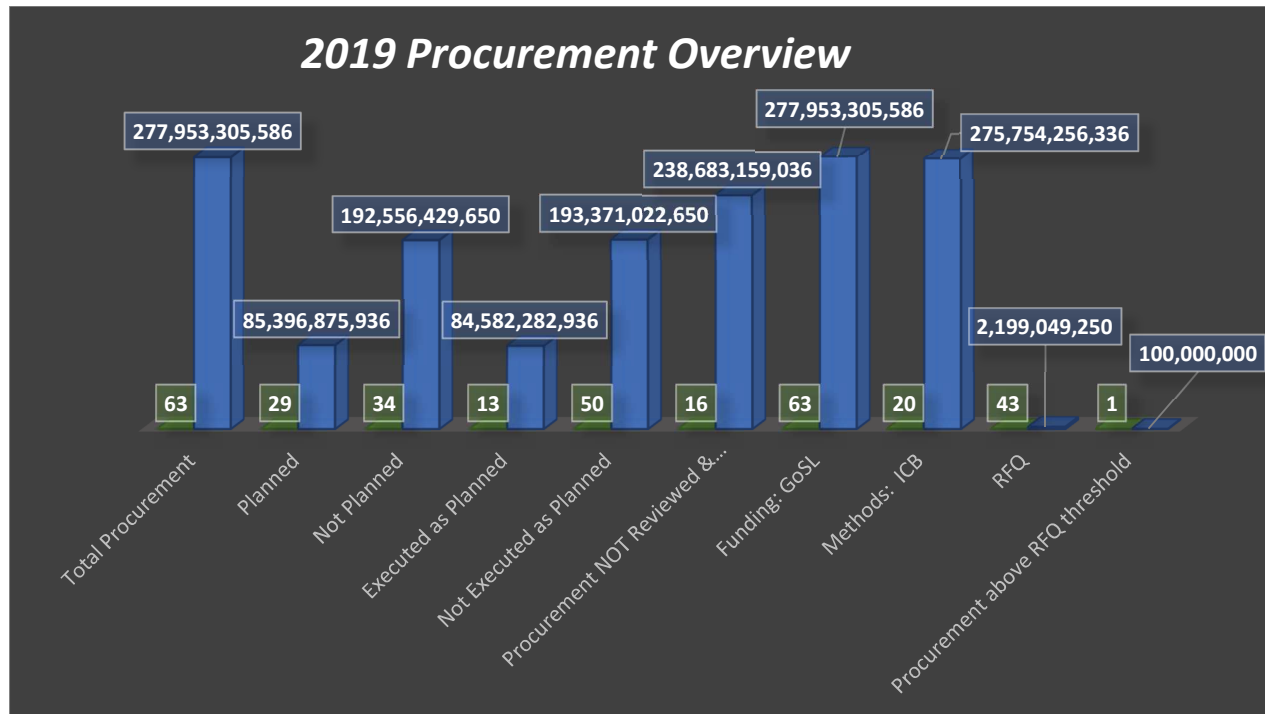
The review revealed that 29 procurement activities were reported as planned with a total value of Le85,396,875,936 (being 31% of the value procurement); whereas 34 activities were reported as unplanned but executed procurement activities which accounted for 69% (Le192,556,429,650) of the value of procurement. It was further observed that only 30% of the value of procurements were executed in line with the approved procurement plan whilst the other 70% were not. We also noted serious splitting and the overuse of RFQs. Such actions do not support the entity's claim that it had put in place an approved procurement plan, as otherwise, these repetitive activities would have been aggregated and open competitive methods employed had they been planned.

The activities were executed using ICB and RFQ methods. Open competitive method of ICB accounted for 86% of the value of activities whilst RFQ accounted for the highest number (68%) of procurement activities

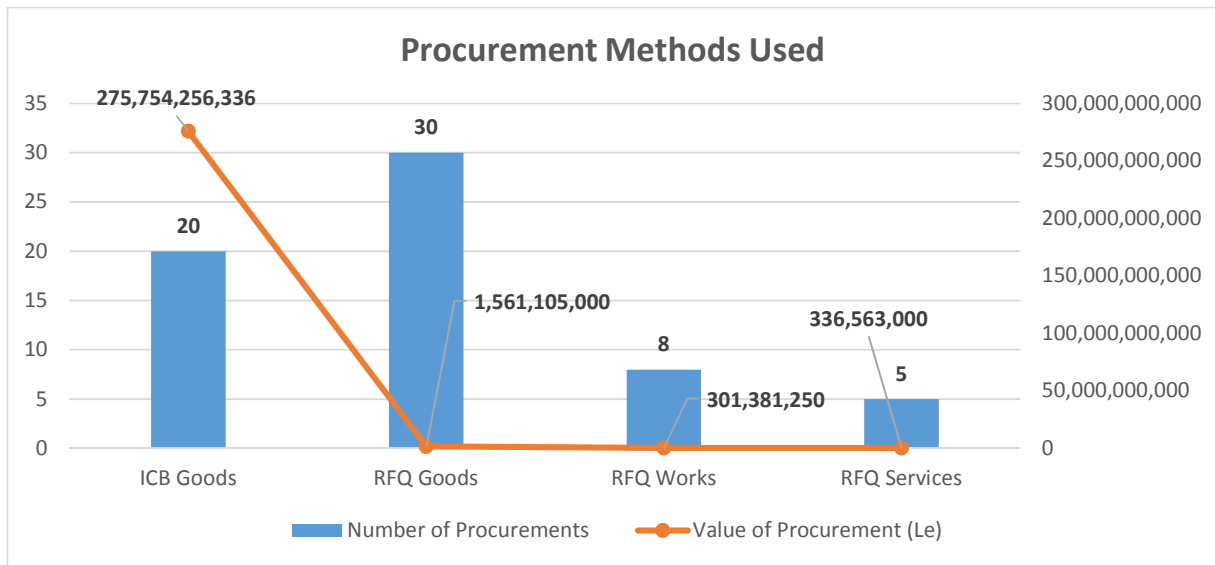
We also observed that 79% of the value of procurement activities were for the procurement of goods using 50 activities and the remaining 21% of the value was for works and services respectively using 13 activities in total. Based on values, the use of open competitive method injects transparency, accountability and ensures value for money in the public procurement landscape. However, the splitting of activities to excessively use RFQ will undermine the efforts of the Ministry. MAFS is encouraged to aggregate values of frequent requirements and base on the threshold employ open competition and sign contract using framework which will help reduce costs, time etc.

The below table and graph provide summary analysis of all procurement activities carried out by MAF:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 63 | | 277,953,305,586 | |
| Planned | 29 | 46% | 85,396,875,936 | 31% |
| Not Planned | 34 | 54% | 192,556,429,650 | 69% |
| Executed as Planned | 13 | 21% | 84,582,282,936 | 30% |
| Not Executed as Planned | 50 | 79% | 193,371,022,650 | 70% |
| Procurement NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 16 | 25% | 238,683,159,036 | 86% |
| Category: Goods | 50 | 79% | 277,315,361,336 | 100% |
| Works | 8 | 13% | 301,381,250 | 0% |
| Services | 5 | 8% | 336,563,000 | 0% |
| Funding: GoSL | 63 | 100% | 277,953,305,586 | 100% |
| Methods: ICB | 20 | 32% | 275,754,256,336 | 99% |
| RFQ | 43 | 68% | 2,199,049,250 | 1% |
| Procurement above RFQ threshold | 1 | 2% | 100,000,000 | 0.04% |



The below graph provides details of the various procurement methods used by MAF to execute the procurement activities for goods, works and services. From the below, ICB goods accounted for the highest value of procurement whereas RFQ goods accounted for the highest number of activities as shown:



Non-conformity to procurement plan by the entity was another serious issue identified during the review as some procurement activities were planned but not executed as planned as the amounts stated as the estimated value differ from the executed amount and procurement methods used differ from what was stated in the plan. The below table provides examples of some of the activities:

| Activity | Plan Method | Estimated Value (Le) | Actual Method | Actual Completion Value (Le) |
|---|-------------|----------------------|---------------|------------------------------|
| Supply and Delivery of Stationery (Toner Cartridge) | NCB | 375,000,000 | RFQ | 50,000,000 |
| Procurement of Stationery items, computer inks and photocopier toners for the financial year 2019 | NCB | 375,000,000 | RFQ | 51,925,000 |
| Procurement of Stationery Items, computer inks and photocopiers Toners | NCB | 375,000,000 | RFQ | 47,231,000 |
| Supply and Delivery of Safety Gears to the Ministry of Agriculture | NCB | 275,000,000 | RFQ | 42,750,000 |
| Procurement of Safety Boots for Drivers | NCB | 275,000,000 | RFQ | 44,000,000 |
| Supply and Delivery of Sundries to the Ministry of Agriculture and Forestry | NCB | 275,000,000 | RFQ | 50,000,000 |
| Supply and Delivery of Stationery Toner Cartridges | NCB | 375,000,000 | RFQ | 50,000,000 |
| Supply and Delivery of Stationery to the Ministry of Agriculture and Forestry | NCB | 375,000,000 | RFQ | 41,940,000 |
| Supply and Delivery of Stationery to the Ministry of Agriculture and Forestry | NCB | 375,000,000 | RFQ | 47,842,000 |
| Procurement of Stationery items, Computer Ink and Photocopier toners for Q2 financial year 2019 | NCB | 375,000,000 | RFQ | 57,150,000 |
| Supply and Delivery of Stationery items, computer inks and photocopier toners | NCB | 375,000,000 | RFQ | 59,600,000 |
| Supply and Delivery of Sundries | NCB | 275,000,000 | RFQ | 53,155,000 |
| Supply and Delivery of Rain Gears | NCB | 275,000,000 | RFQ | 61,600,000 |
| Supply and Delivery of Stationery (Toner Cartridges) to the Ministry of Agriculture | NCB | 375,000,000 | RFQ | 48,700,000 |
| Supply and Delivery of Office Stationery to the Ministry of Agriculture and Forestry | NCB | 375,000,000 | RFQ | 56,000,000 |

We further observed that some procurement of various activities that were planned and awarded in 2018 were carried over to 2019 and are yet to be completed due to lack of funds even though advance payments have been made on some. The need to expedite payments and ensure completion cannot be over emphasized. The Ministry has responsibility to monitor these activities and if there changes in requirements leading to cancellation of contracts for which advance have been paid, the Ministry should ensure recovery.

| No | Title of Procurement | No. of Lots | Awarded Value (Le) | Advance Payment Made |
|----|--|-------------|-----------------------------|---------------------------|
| 1 | Supply & Delivery of Fertilizer | Three (3) | Lot 1 - \$1,117,500 | Yes - \$335,250 |
| | | | Lot 2 - \$1,261,000 | No |
| | | | | Yes- \$323,400 |
| | | | Lot 3 - \$1,078,000 | |
| 2 | Supply & Delivery of Various Veterinary Drugs and Vaccines | One (1) | \$264,726.10 | No |
| 3 | Supply and Delivery of Farm tools (IVS) and Equipment | One (1) | SLL 1,289,078,000 | No |
| 4 | Supply and Delivery of Agricultural Machinery Implements and Ancillary | Seven (7) | Lot 1- SLL72,054,612,234 | Yes- SLL10,808,191,835 |
| | | | | No |
| | | | Lot 2- SLL33,492,272,179.34 | No |
| | | | | |
| | | | Lot 3- SLL25,508,658,354.3 | Yes- SLL14,416,852,867.56 |
| | | | | Yes- SLL3,859,687,632 |
| | | | Lot 4- SLL48,027,105,535.2 | No |
| | | | | |
| | | | | |
| | | | Lot 5- SLL12,868,625,440 | No |
| | | | | |
| | | | Lot 6- SLL6,468,548,302.6 | |
| | | | | |
| | | | Lot 7- SLL6,440,611,369.5 | |
| 5 | Supply and Delivery of Assorted Seed Rice | Four (4) | Lot 1- SLL3,675,000,000 | Yes- SLL1,102,500,000 |
| | | | | Yes- SLL2,820,000,000 |
| | | | Lot 2- SLL9,400,000,000 | Yes- SLL225,000,000 |
| | | | | |
| | | | Lot 3- SLL750,000,000 | Yes- SLL276,000,000 |
| | | | | |
| | | | Lot 4- SLL920,000,000 | |
| 6 | Supply and Delivery of Agro-Chemical/Pesticides | One (1) | SLL 23,343,008,232.06 | No |
| 7 | Supply and Delivery of Various Tree Crops | Three (3) | Lot 1- SLL2,284,181,360 | No |
| | | | | No |
| | | | Lot 2- SLL819,000,000 | No |
| | | | Lot 3- SLL7,578,086,411.2 | |

We found out that the key NPPA documents such as SPF 1 to 5 and LPOs were not seen for some of the activities listed below by this entity.

| No | Activity | Method | Procurement Number | Issues Identified |
|----|--|--------|----------------------|-------------------|
| 1 | Supply & Delivery of various fruit crops (Lot 1) | ICB | MAF/FS/ICB/2018/07-A | No SPF 1 - 4 |
| 2 | Supply & Delivery of various Ornamental plants (Lot 2) | ICB | MAF/FS/ICB/2018/07-B | No SPF 1 - 4 |
| 3 | Supply and Delivery of various tree crops (Lot 3) | ICB | MAF/FS/ICB/2018/07-C | No SPF 1 - 4 |
| 4 | Supply and Delivery of Fertilizers (Lot 1) | ICB | MAFFS/FS/ICB/2018/01 | No SPF 1 - 4 |
| 5 | Supply and Delivery of Fertilizers (Lot 2) | ICB | MAFFS/FS/ICB/2018/02 | No SPF 1 - 4 |
| 6 | Supply and Delivery of Fertilizers (Lot 3) | ICB | MAFFS/FS/ICB/2018/03 | No SPF 1 - 4 |

| | | | |
|----|--|------------------------------|---|
| 1 | Supply and Delivery of Sundries | MAF/ADMIN/RFQ/2019/07 | No LPO was seen for this activity |
| 2 | Procurement of Curing Machine bulb onion | MAF/ADMIN/RFQ/2019/60 | No LPO was seen for this activity |
| 3 | i) Procurement of GPS, | i) MAF/ADMIN/RFQ/2019/63 | No LPO was seen for these activities |
| | ii). Refurbishment of the Office of the component Manager | ii) MAF/ADMIN/RFQ/2019/09 | To determine if the activity was %base, whether APG was given for the civil works |
| | iii). Supply and Delivery of Stationery Toner Cartridges | | No completion report |
| | | iii) | |
| 4 | Rehabilitation and Operationalization of one veterinary clinic of MAF | MAF/ADMIN/RFQ/2019/46 | No Contract completion report seen To determine whether the contract was %base |
| 5 | Refurbishment of the office of the Deputy Chief Agriculture Officer (DCAO) | MAF/ADMIN/RFQ/2019/88 | To determine whether the contract was %base |
| 6 | Raising of Tree Crops Seedling for Farmers in the seven Districts | MAF/ADMIN/RFQ/2019/56 | No Contract completion report seen To determine whether the contract was %base |
| 7 | Supply and Delivery of Refurbishment of the Ag, Deputy Director and Senior Engineers | MAF/ADMIN/RFQ/2019 | No Contract completion report seen To determine whether the contract was %base |
| 8 | Refurbishment of the office of the Deputy Chief Agriculture Officer 2 (DCAO-2) | MAF/ADMIN/RFQ/2019/10 | No Contract completion report seen To determine whether the contract was %base |
| 9 | Renovation of veterinary service division, livestock division | MAF/ADMIN/RFQ/2019/53 | To determine whether the contract was %base |
| 10 | Refurbishment of the office of the Procurement Unit | MAF/ADMIN/RFQ/2019/72 | No Contract completion report seen |
| 11 | Refurbishment of the office of the Executive Officer | MAF/ADMIN/RFQ/2019/75 | No Contract completion report seen To determine whether the contract was %base |
| 12 | Window Curtain & Carpet to the human Resources Officer | MAF/ADMIN/RFQ/2019/85 | No Contract completion report seen |

During our review, we observed that a series of activities was undertaken but no documents were provided to aid their review. The below table provides a detailed list of these activities.

| No. | Method | Procurement Number | Amount (Le) | Contract Awarded to |
|-----|--------|-----------------------|-------------|---|
| 1 | RFQ | MAF/ADMIN/RFQ/2019/93 | 51,995,000 | Hariama Enterprise |
| 2 | RFQ | MAF/ADMIN/RFQ/2019/81 | 50,275,000 | Naniya Enterprise |
| 3 | RFQ | MAF/ADMIN/RFQ/2019/59 | 53,655,000 | Feskam Enterprise |
| 4 | RFQ | MAF/ADMIN/RFQ/2019/74 | 32,900,000 | Alphmai Enterprise |
| 5 | RFQ | MAF/ADMIN/RFQ/2019/11 | 50,000,000 | Danfa Enterprise |
| 6 | RFQ | MAF/ADMIN/RFQ/2019/08 | 51,032,000 | Naniya Enterprise |
| 7 | RFQ | MAF/ADMIN/RFQ/2019/52 | 57,660,000 | Mac and Partners |
| 8 | RFQ | MAF/ADMIN/RFQ/2019/31 | 55,800,000 | Y.P.K Investment |
| 9 | RFQ | MAF/ADMIN/RFQ/2019/79 | 59,336,000 | Naniya Enterprise |
| 10 | RFQ | MAF/ADMIN/RFQ/2019/57 | 50,330,000 | E.J & Co. Limited |
| 11 | RFQ | MAF/ADMIN/RFQ/2019/46 | 55,740,000 | Ess Bee International SL Ltd. |
| 12 | RFQ | MAF/ADMIN/RFQ/2019/29 | 98,400,000 | Asadco Trading Eng. Const. Pro. & Logistics Company |
| 13 | RFQ | MAF/ADMIN/RFQ/2019/10 | 55,400,000 | Amie Sorie Enterprise |
| 14 | RFQ | MAF/ADMIN/RFQ/2019/45 | 42,350,000 | Asadco Trading Eng. Const. Pro. & Logistics Company |
| 15 | RFQ | MAF/ADMIN/RFQ/2019/84 | 37,060,000 | Mac and Partners |

| | | | | |
|----|-----|------------------------|------------|---|
| 16 | RFQ | MAF/ADMIN/RFQ/2019/66 | 55,010,000 | Okar Agency |
| 17 | RFQ | MAF/ADMIN/RFQ/2019/67 | 51,995,000 | Sandru Enterprise |
| 18 | RFQ | MAF/ADMIN/RFQ/2019/98 | 14,100,000 | Barama Jam Logistics & General Supplies |
| 19 | RFQ | MAF/ADMIN/RFQ/2019/70 | 71,300,000 | Another Door Enterprise |
| 20 | RFQ | MAF/ADMIN/RFQ/2019/100 | 23,886,250 | Asadco Investment |
| 21 | RFQ | MAF/ADMIN/RFQ/2019/124 | 99,700,000 | Ess Bee International SL Ltd. |
| 22 | RFQ | MAF/ADMIN/RFQ/2019/144 | 92,517,500 | Liverpool Investment Company Ltd. |
| 23 | RFQ | MAF/ADMIN/RFQ/2019/125 | 99,000,000 | Dasse Enterprises |
| 24 | RFQ | MAF/ADMIN/RFQ/2019/139 | 99,268,000 | Hayat Auto Spares |
| 25 | RFQ | MAF/ADMIN/RFQ/2019/157 | 92,162,491 | Eddie K Enterprise |
| 26 | RFQ | MAF/ADMIN/RFQ/2019/152 | 87,965,500 | Hayat Auto Spares |
| 27 | RFQ | MAF/ADMIN/RFQ/2019/154 | 86,537,500 | Hayat Auto Spares |
| 28 | RFQ | MAF/ADMIN/RFQ/2019/157 | 35,420,000 | Hayat Auto Spares |
| 29 | RFQ | MAF/ADMIN/RFQ/2019/114 | 98,400,000 | Battis Interior Home Office Decor |
| 30 | RFQ | MAF/ADMIN/RFQ/2019/159 | 30,000,000 | Tamdel Investment |
| 31 | RFQ | MAF/ADMIN/RFQ/2019/137 | 92,126,500 | Hayat Auto Spares |
| 32 | RFQ | MAF/ADMIN/RFQ/2019/141 | 95,622,500 | Hayat Auto Spares |
| 33 | RFQ | MAF/ADMIN/RFQ/2019/145 | 85,134,500 | Hayat Auto Spares |
| 34 | RFQ | MAF/ADMIN/RFQ/2019/149 | 86,606,500 | Hayat Auto Spares |
| 35 | RFQ | MAF/ADMIN/RFQ/2019/146 | 79,568,500 | Hayat Auto Spares |
| 36 | RFQ | MAF/ADMIN/RFQ/2019/143 | 32,602,500 | Hayat Auto Spares |
| 37 | RFQ | MAF/ADMIN/RFQ/2019/142 | 97,600,500 | Hayat Auto Spares |
| 38 | RFQ | MAF/ADMIN/RFQ/2019/99 | 67,900,000 | Ten Phine Investment |
| 39 | RFQ | MAF/ADMIN/RFQ/2019/118 | 86,700,000 | Modern Moving & Construction Services |
| 40 | RFQ | MAF/ADMIN/RFQ/2019/158 | 65,000,000 | Tamdel Investment |
| 41 | RFQ | MAF/ADMIN/RFQ/2019/134 | 94,500,000 | Legal Capital Investment |
| 42 | RFQ | MAF/ADMIN/RFQ/2019/151 | 80,488,500 | Hayat Auto Spares |
| 43 | RFQ | MAF/ADMIN/RFQ/2019/140 | 89,481,500 | Hayat Auto Spares |
| 44 | RFQ | MAF/ADMIN/RFQ/2019/145 | 85,134,500 | Hayat Auto Spares |
| 45 | RFQ | MAF/ADMIN/RFQ/2019/123 | 99,500,000 | Yei Seibatu General Enterprises |
| 46 | RFQ | MAF/ADMIN/RFQ/2019/007 | 98,250,000 | Echo Construction Enterprise |

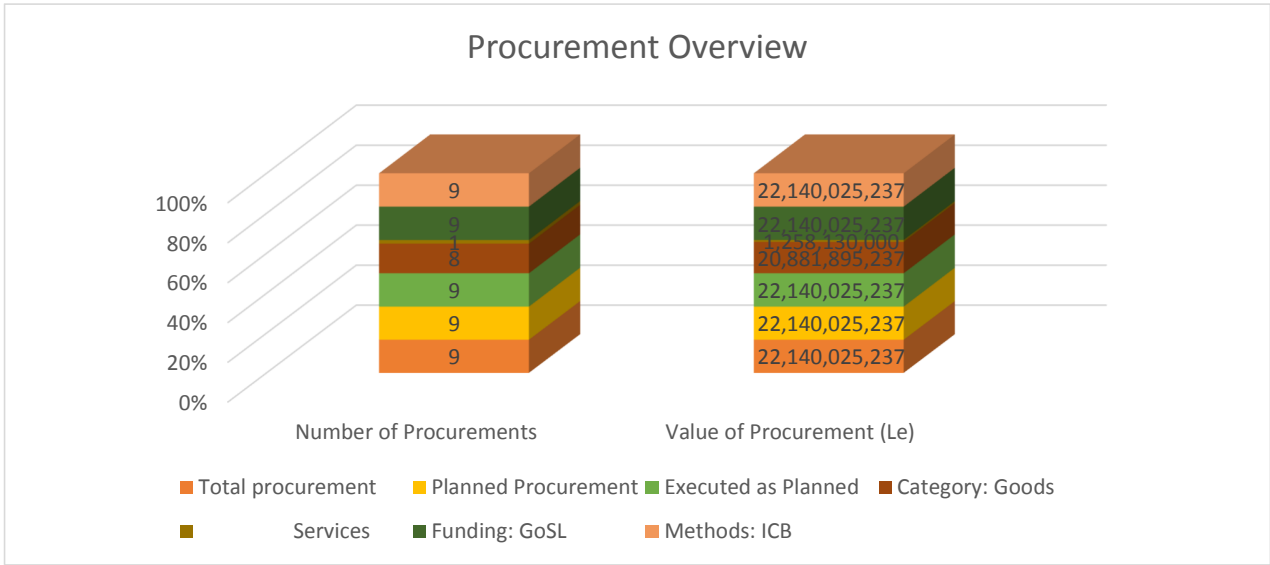
Ministry of Basic and Senior Secondary Education (MBSSE)

The National Public Procurement Authority conducted annual procurement assessment review at the MBSSE for the 2019 financial year. Based on documents presented for review, it was established that MBSSE implemented nine (9) procurement activities to the value of twenty-two billion one hundred and forty million twenty-five thousand two hundred and thirty-seven Leones (Le22,140,025,237). All the activities were 100% financed by the Government of Sierra Leone. The records show that all 9 activities were planned and executed in conformity with the plan.

From the review, procurement of goods and services were the categories of procurement activities procured by the entity in 2019. Procurement of goods using 8 activities accounted for Le20,881,895,237 being 94% of the value and the remaining 6 activities accounted for Le1,258,130,000 being 6% of the value. The records show that all 9 procurement activities were executed using open competitive bidding of ICB.

The table and graph below provide summary analysis of all procurement activities undertaken by the entity and their financial impact.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total procurement | 9 | | 22,140,025,237 | |
| Planned Procurement | 9 | 100% | 22,140,025,237 | 100% |
| Executed as Planned | 9 | 100% | 22,140,025,237 | 100% |
| Category: Goods | 8 | 89% | 20,881,895,237 | 94% |
| Services | 1 | 11% | 1,258,130,000 | 6% |
| Funding: GoSL | 9 | 100% | 22,140,025,237 | 100% |
| Methods: ICB | 9 | 100% | 22,140,025,237 | 100% |



Based on our review, it was discovered that the entity under reported its procurement activities for the year under the review. The Senior Procurement Officer failed to present for review files relating to the procurement of items such as stationery, provisions, etc. Also, no RFQ process or activities financed under donor funded projects were made available to the review team. Efforts to get the support of the Senior Procurement Officer proved futile as he was not cooperative. The below list of activities were all the files presented by the Senior Procurement Officer to the team for review entailing the 9 activities reported:

| Activities | Value of Procurement (Le) |
|--|----------------------------------|
| Procurement Of Public Private Partnership Unit | 1,258,130,000.00 |
| Supply Of Motorcycles And Helmets | 11,623,425,000.00 |
| Supply Of Diets To Seven (7) Government Boarding Home Schools- Bo School | 2,237,069,440.00 |
| Supply Of Diets To Seven (7) Government Boarding Home Schools - Lot Two Kenema School | 987,528,000.00 |
| Supply Of Diets To Seven (7) Government Boarding Home Schools - Lot Three | 1,643,468,000.00 |
| Supply Of Diets To Seven (7) Government Boarding Home Schools - Lot Four Magburaka Boys | 1,651,164,000.00 |
| Supply Of Diets To Seven (7) Government Boarding Home Schools - Lot Five Mathura School | 1,438,723,200.00 |
| Supply Of Diets To Seven (7) Government Boarding Home Schools - Lot Six Madina School | 279,541,597.12 |
| Supply Of Diets To Seven (7) Government Boarding Home Schools - Lot Seven Koyeima School | 1,020,976,000.00 |
| Total | 22,140,025,237.12 |

Due to incomplete submission by the ministry, the team was limited in its review to ascertain whether procurement activities were in full compliance with the processes and procedures enshrined in the Public Procurement legal framework.

Some of the relevant documents requested during the review that would have enabled a detailed review process like contract register, vote service ledger, bid evaluation reports, contract completion reports, and payment records were not provided except the approved procurement plan.

It was also observed that the Standard Procurement forms (SPF 1-6) were not used by the entity in the execution of some procurement activities as they were not presented to the team during the review process.

The entity is encouraged to make full disclosure of their procurement activities whenever they are requested as it will keep policy makers informed of government expenditures and guide them to make rational decisions.

Ministry of Defence (MoD)

The National Public Procurement Authority as provided for in the Public Procurement Act, 2016 reviewed forty-five (45) procurement activities amounting to twenty-two billion, seven hundred million, two hundred and eighty-three thousand, four hundred and eleven Leones (Le22,700,283,411) for the 2019 financial year being activities executed by MOD. The activities were 100% funded by the Government of Sierra Leone under the Consolidated Revenue Fund.

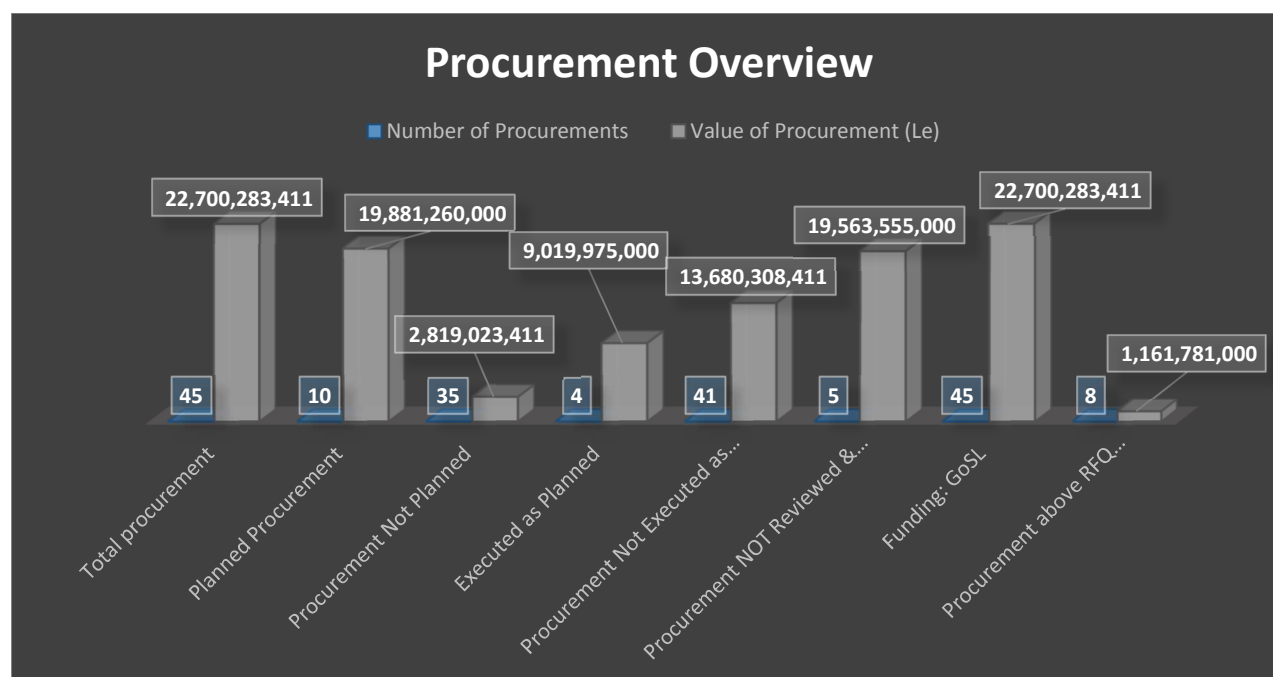
The review further revealed that 88% of the value of procurement executed amounting to Le19,881,260,000 using 10 activities were reported as planned whereas the remaining 12% with a value of Le2,819,023,411 through 35 activities were unplanned procurement activities. However, only 40% of the value of procurement were implemented in conformity with the approved 2019 plan.

We also observed that 5 activities with a sum of Le19,563,555,000 and with values within open competitive threshold were implemented by the entity without submitting the documents to the NPPA for technical review and endorsement as required by law. Also, 8 activities to the sum of Le1,161,781,000 with values above RFQ threshold were executed by the entity using RFQ in complete breach of the legal framework on Public Procurement. The rampant use of RFQ and direct sourcing methods by the confirms that serious splitting occurred in the entity which shows lack of discipline in procurement planning. This further throw doubts as to whether the entity's activities were actually planned as claimed because of the high level of non-conformity to the plan and splitting of procurement requirements.

The categories of procurement were for goods, works and services implemented using international competitive bidding, national competitive bidding, request for quotation and proforma invoice/direct purchase. The value of goods procured amounted to Le21,085,885,000 being 93% of the value executed using 26 activities, and the value of works amounted to Le787,130,000 being 3% implemented using 9 activities whereas the value of services accounted for Le827,268,411 being 4% of the value through 10 procurement activities.

The table and graph below provide overview of the procurement activities implemented and their corresponding financial values by MOD in the year under review:

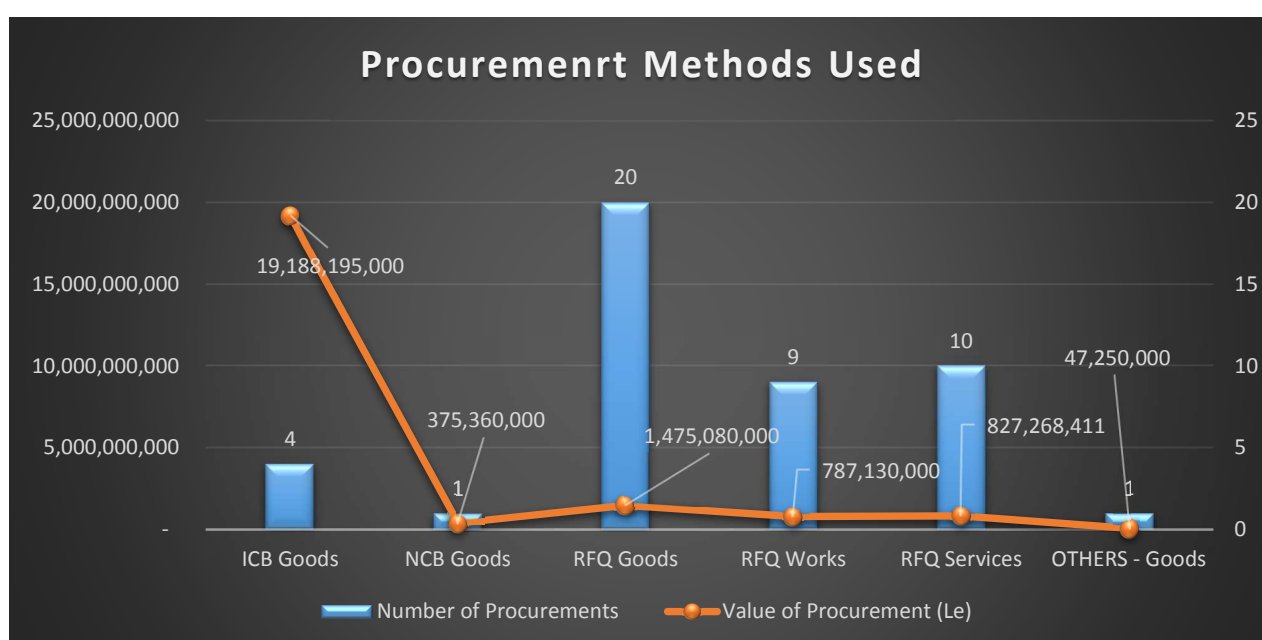
| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|---|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total procurement | 45 | | 22,700,283,411 | |
| Planned Procurement | 10 | 22% | 19,881,260,000 | 88% |
| Procurement Not Planned | 35 | 78% | 2,819,023,411 | 12% |
| Executed as Planned | 4 | 9% | 9,019,975,000 | 40% |
| Procurement Not Executed as Planned | 41 | 91% | 13,680,308,411 | 60% |
| Procurement NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 5 | 11% | 19,563,555,000 | 86% |
| Category: Goods | 26 | 58% | 21,085,885,000 | 93% |
| Works | 9 | 20% | 787,130,000 | 3% |
| Services | 10 | 22% | 827,268,411 | 4% |
| Funding: GoSL | 45 | 100% | 22,700,283,411 | 100% |
| Methods: ICB | 4 | 9% | 19,188,195,000 | 85% |
| NCB | 1 | 2% | 375,360,000 | 2% |
| RFQ | 39 | 87% | 3,089,478,411 | 14% |
| OTHER Methods (Direct Sourcing, Proforma Invoice etc) | 1 | 2% | 47,250,000 | 0.2% |
| Procurement above RFQ threshold | 8 | 18% | 1,161,781,000 | 5% |



ICB procurement amounted to Le19,188,195,000 (85%) using 4 activities, NCB accounted for Le375,360,000 (1%) of the value of procurement executed using only 2 activities, RFQ

amounted to Le3,089,478,411 (14%) of the cumulative value of activities and proforma invoice/direct purchase accounted for Le47,250,000 (0.2% of the value of activities by the entity. Open competitive methods of ICB and NCB accounted for 87% of the cumulative value being the highest methods used whereas RFQ accounted for 87% of the number of activities implemented by the entity. The use of open competitive methods is good for the Public Procurement landscape as it promotes transparency, accountability, fairness and ensure value for money is achieved. The entity is encouraged to accumulate the values of frequently procured items and use open competitive methods to sign framework contracts that seeks to reduces costs, turnaround time and ensure value for money achieved.

The below graph shows details of the various procurement methods used in the procurement of the various categories with their corresponding financial impact:



From the graph above, procurement of goods using ICB method accounted for the highest value of procurement and on the other hand, procurement of goods using RFQ accounted for the highest number of activities.

Other Key Observations/Findings and Recommendations:

- i. During the review, the team was unable to access certain key documents like the contract register, records of delivery and contract completion, standard contract documents/LPO, payment records etc despite being stated in the letter of notification sent to all entities two months in advance that would have ensured detailed review of all procurement activities undertaken by the entity. The non-availability of these documents limited the team as it could not ascertain whether full disclosure of activities implemented by the Ministry were made available.
- ii. It was also observed that MOD was not making full use of the various Standard Procurement Forms as required and also the standard contract documents/LPOs.

- These forms are designed to standardize public procurement across the public sector and enhance easy trail of procurement processes from inception to completion.
- iii. There was high level artificial splitting of procurement requirements to deliberately use non-competitive methods of RFQ by the entity. Based on the records, from the 35 activities implemented using RFQ, only 5 were in conformity with the approved plan. MOD is encouraged to ensure full compliance to procurement planning and execution in line with the plan and make full use of framework contracts by aggregating values of frequently purchased items of similar nature.
 - iv. There were long delays observed in execution of procurement activities by the entity as most of the ICB procurement activities for which bids were opened in 2018 were still pending and the contracts were yet to be signed as indicated below:
 - a. Procurement of Drugs
 - b. Procurement of Assorted Military Equipment
 - c. Procurement of Reagents
 - d. Procurement of Stationery for MoD etc.

The contracts for the Procurement of Drugs and Reagents were first signed in 2016 and later three-month addendum was signed in 2019 instead of entering into new contracts for these activities. Requests for price adjustments were made to meet the prevailing market price. The action of continually renewing a contract signed for one year by the Ministry without re-starting the process stifles competition and deprives the state from realizing competition and potential savings. MOD should ensure contracts signed for procurement activities of goods are limited to one financial year as their approved budget by the MOF is for a financial year. Multi-year contracts should be clearly stated in the bidding documents at the start and approval sought from the NPPA, MOF etc.

- v. From the records provided, it was observed that most of the contracted suppliers have fully complied with their contractual obligations by supplying the goods or services requested but yet to receive payments. We also observed that advanced payment for most of the activities were not paid and only 4% paid in the case of procurement of lubricant, procurement of stationery for JFC etc. at the time of the review.

Generally, payment delay has been a huge challenge in the procurement processes. Delays in payment reduces the confidence of the suppliers and additional cost to the entity due to late deliveries in some instances.

- vi. It was further observed that some of the RFQs/LPOs available were not duly signed by the entity and suppliers. Failure to sign any of these document does not guarantee validity of the contract between the entity and the suppliers thus the contract is non-binding.
- vii. It was observed that few of the business documents submitted by the recommended bidders were not valid at the time of bids opening. E.g. for the procurement of new Office equipment. Invalid business documentations automatically disqualifies a bidder from partaking in a procurement process thus, recommending a bidder with an invalid document renders the entire procurement process questionable.

- Supply of Lives Stock for Christmas – Contract awarded to Alpha Barrie Enterprise and initial contract was signed in December 2018 and was extended in December 2019. That means the same supplier supplied in 2019.
- Procurement of spare parts and servicing of senior management vehicles - the initial contract was awarded to Dokkal Enterprise and was signed in 2017 and there was no evidence of procurement process conducted leading to the award of contract.
- Procurement of generators – the initial contract was awarded to OTRAM Engineering and was first signed in 2014 and renewed annually without any procurement process preceding the renewal.

However, there was no evidence of NPPA’s concurrence for the extension of contracts or retainership between the MoD and the suppliers for the activities listed above.

viii. During the period under review and based on the documents provided, it was observed that splitting occurred for some procurement activities listed below:

- Procurement of Office Furniture – Purchased four (4) times in the year using RFQs
- Stationery – Purchased two (2) times in the year using RFQs
- Computer Consumables – Purchased two (2) times in the year using RFQs

Adding up the total values of the above procurement activities would lead to the use of NCB instead of the RFQ procurement methods.

Ministry of Energy (MoE)

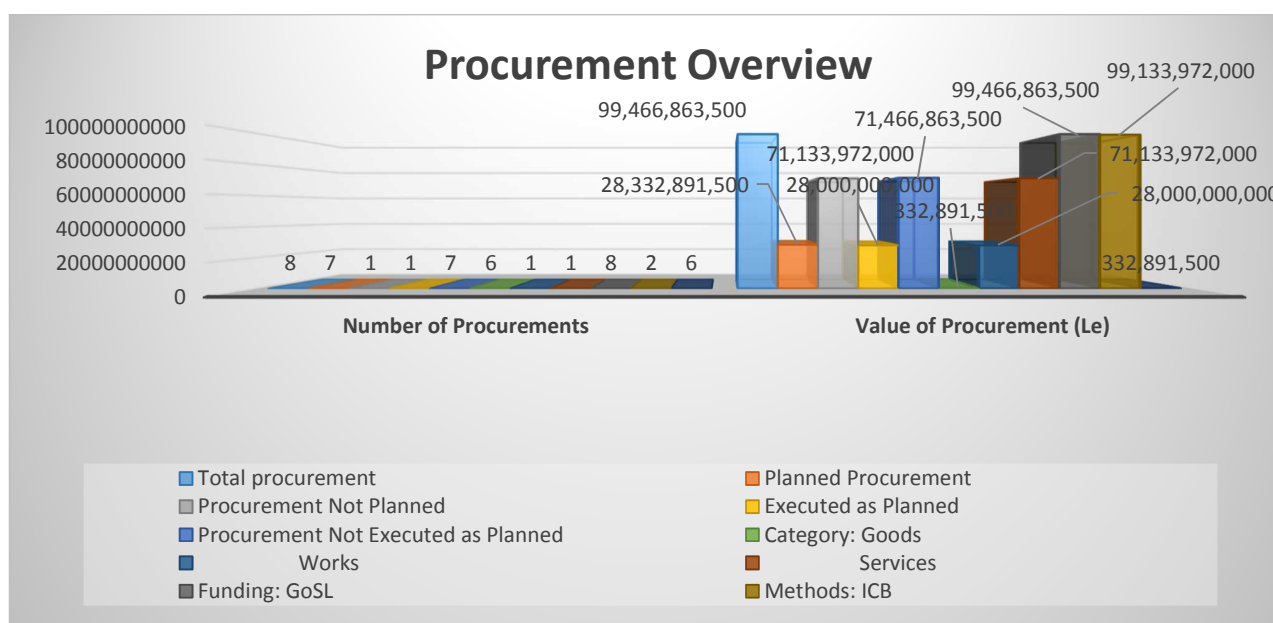
For the fiscal year under review, the Ministry of Energy reported 8 procurement activities to the National Public Procurement Authority based on records presented for review that amounted to ninety-nine billion, four hundred and sixty-six million, eight hundred and sixty-three thousand, five hundred Leones (Le99,466,863,500). 88% of the activities to the value of Le28,332,891,500 being 28% were reported as planned.

From the review, only one activity to the value of Le28,000,000,000 was executed in conformity with the entity’s approved plan. The bulk of the activities to the value of Le71,466,863,500 were executed in contradiction to the approved plan.

The categories procured under were goods, works, and services. Procurement of goods amounted to Le332,891,500 using 6 procurement activities, whilst procurement of Works to the value of Le28,000,000,000 using one activity and procurement of services amounted to Le71,133,972,000 through one activity.

During the review, NPPA discovered that the activities were implemented using ICB and RFQ methods. Le99,133,972,000 (99.7%) of the value of procurement were executed using open competitive method of ICB which is good for public procurement landscape and 0.3% (Le 332,891,500) of the value was executed using RFQ through 6 activities. The table and graph below provide summary information of all procurement activities by the entity:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total procurement | 8 | | 99,466,863,500 | |
| Planned Procurement | 7 | 88% | 28,332,891,500 | 28% |
| Procurement Not Planned | 1 | 13% | 71,133,972,000 | 72% |
| Executed as Planned | 1 | 13% | 28,000,000,000 | 28% |
| Procurement Not Executed as Planned | 7 | 88% | 71,466,863,500 | 72% |
| Category: Goods | 6 | 75% | 332,891,500 | 0.3% |
| Works | 1 | 13% | 28,000,000,000 | 28% |
| Services | 1 | 13% | 71,133,972,000 | 72% |
| Funding: GoSL | 8 | 100% | 99,466,863,500 | 100% |
| Methods: ICB | 2 | 25% | 99,133,972,000 | 99.7% |
| RFQ | 6 | 75% | 332,891,500 | 0.3% |



During the review, we observed that procurement activities by the Ministry were under reported by the Procurement Officer. Initial files presented to the review team comprised only three activities as follows:

1. Vendor Financing of Consignment stock of single and three phase prepaid meters
2. Rehabilitation of electricity & Installation of Lift
3. IPP for the supply of 10MW Electricity for Bo and Kenema (Later cancelled)

However, a report obtained from the Ministry of Finance on payments made on behalf of the Ministry of Energy showed that there were many more activities undertaken by MoE than were reported (though the SPO mentioned that not all activities on the report were undertaken. Some, he claimed, were only committed activities whilst others were undertaken by EDSA but captured under Ministry of Energy). Further probe with the support of the Ministry of Finance payment report saw the reporting of 5 more activities:

- 1) Procurement of Sundry items
- 2) Procurement of rain boots, coats and uniforms
- 3) Procurement of Office Equipment
- 4) Procurement of Office Printer
- 5) Procurement of Toners

There were other activities on the said report that the MoE claimed to have no knowledge of as they could not provide files to the team for review as shown below:

| Activity | Estimate Value | Quarter 1 payment | Quarter 3 payment | Quarter 4 Payment |
|-----------------------------------|----------------|-------------------|-------------------|-------------------|
| Office store/Supplies | 195,000,000 | 60,000,000 | 75,000,000 | 60,000,000 |
| Computer Running Cost | 235,000,000 | 80,000,000 | 95,000,000 | 60,000,000 |
| Furniture, office Equipment, safe | 77,500,000 | 77,500,000 | | |
| Computer and Ancillary Equipment | 50,000,000 | | 50,000,000 | |
| Generator Running cost | 19,352,384,217 | | 19,352,384,217 | |

The below list of activities were the 8 activities confirmed to have been implemented by the Ministry of Energy through the SPO which the NPPA believes are not exhaustive and does not show the true picture of the entity's use of public funds:

| Procurement Activity / Contract Title | Name of Company/Business | Value of Procurement |
|--|---------------------------------|-----------------------|
| Procurement Of Sundry Items | Yoni Commercial Enterprises | 59,190,000 |
| Procurement Of Rain Coat, Boot & Uniform | Kam Enterprises | 46,500,000 |
| Procurement Of Office Equipment | Nalramph Enterprise | 59,000,000 |
| Procurement Of Office Printers | Donchris Enterprise | 50,000,000 |
| Procurement Of Tonners | Yoni Commercial Enterprises | 60,000,000 |
| Procurement Of Stationery | Eddie-K Enterprises | 58,201,500 |
| Rehabilitation Of Electricity & Installation Of Lift | Centurion Engineering & Alic | 28,000,000,000 |
| Machine Rental For Generation And Supply Of Power To Bo & Kenema | Emco Construction & Logistic Co | 71,133,972,000 |
| Total | | 99,466,863,500 |

Under reporting of procurement activities continues to be one of the biggest challenge in the procurement landscape. This continues to undermine the efforts of the NPPA to show full details of government spend analysis.

As a requirement, NPPA requested submission of various relevant documents to the review team in a letter of notification sent to all entities two months in advance in a bid to ensure effective review process is performed. However, the entity only provided approved and updated 2019 Procurement Plan. All other requested documents to aid the review process were not provided that includes bid evaluation reports (technical and financial), contract register, payment records and records of delivery and completion report, vote service ledger etc. The non-availability of these documents limited the scope of the review process.

Accordint to the Procurement Officer, information on payment was not submitted because all payments for activities undertaken by the Ministry are made by the Ministry of Finance therefore maintaining records for those payments is challenging.

It was further observed that the Standard Procurement Forms 1,2 3, and 6 are not effectively used. The Ministry is mostly making use of the SPF4 & 5 for Evaluation purposes. These forms are designed to standardize public procurement across all MDAs and enhance easy trail of procurement processes from inception to completion.

Ministry of Finance (MoF)

During the 2019 financial year, the Ministry of Finance implemented sixty-four (64) procurement activities to the value of five billion, seven hundred and seventy million and twenty-seven thousand one hundred and eighty-five Leones (Le5,770,027,185) based on records presented to the National Public Procurement Authority team for review. All the activities were 100% funded by the Government of Sierra Leone and were claimed to be planned activities. However, all 64 activities were executed contrary to the approved procurement plan of the Ministry which dispel the claim that the activities were planned.

The review further revealed that 3 procurement activities amounting to Le2,747,010,285 being 48% of the value in open competitive threshold of ICB and NCB were executed by the Ministry without submitting the relevant documents to the NPPA for technical review and endorsement as required by law. It was also noted that 4 activities totaling Le2,862,010,285 with values above RFQ and would have required the use of open competitive methods were implemented by the Ministry using RFQ method. Twelve (12) activities amounting to Le826,281,000 were implemented using proforma invoice/direct sourcing. The use of proforma invoice does not constitute a binding contract.

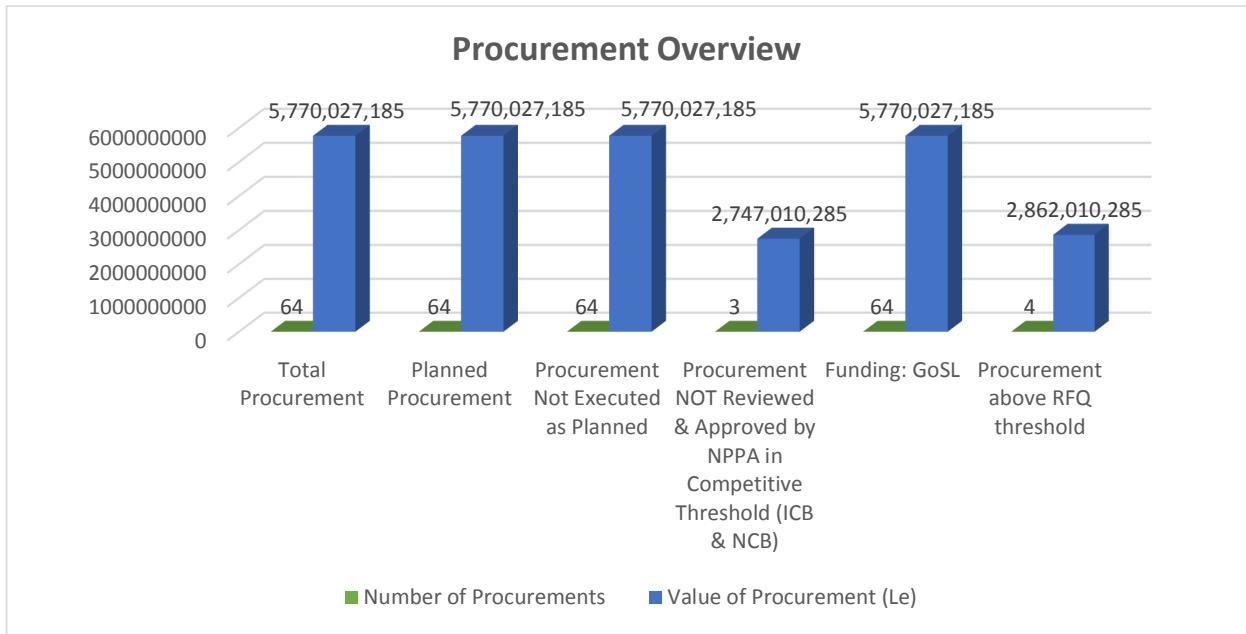
The categories of procurement were goods and services. Procurement of goods implemented through 33 procurement activities to the sum of Le4,038,140,285 being 70% of the value accounted for the highest value and number of activities followed by the procurement of services executed through 31 procurement activities amounting to Le1,731,886,900 being 30% of the value.

The methods of procurements used by the entity were NCB, RFQ and proforma invoicing/direct purchase.

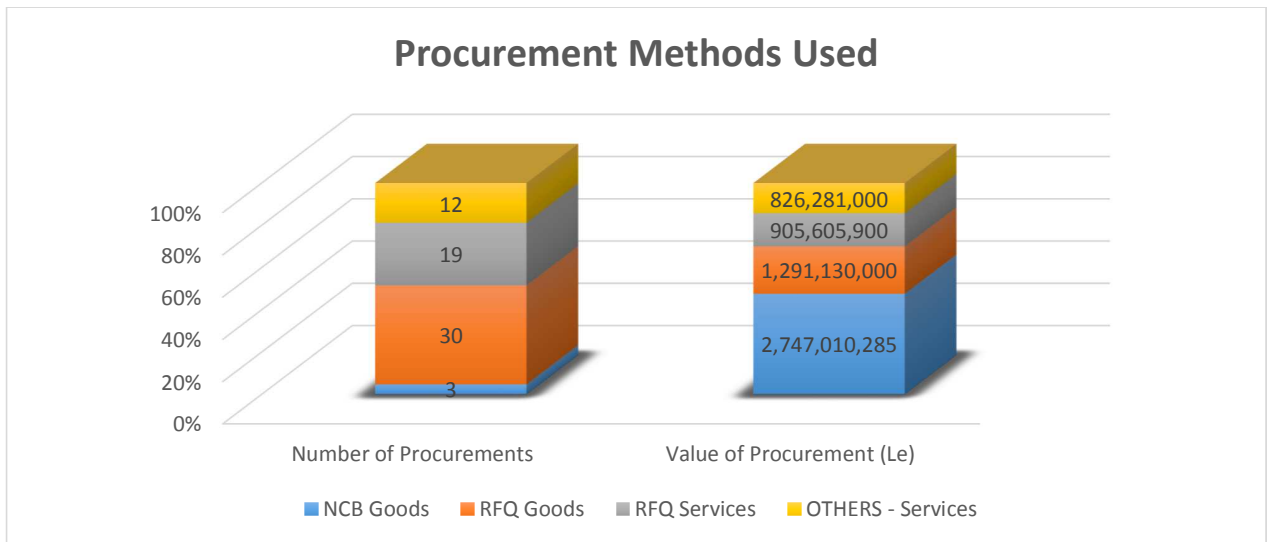
NCB procurement accounted for Le2,747,010,285 implemented through 3 activities, RFQ accounted for Le2,196,735,900 executed using 49 activities and proforma invoicing/direct purchase accounted for Le826,281,000 using 12 procurement activities. The entity should have aggregated values of procurement of similar items that are frequently procured and use open competitive methods based on thresholds to sign framework contracts.

The table and graph below provide summary details of the entity's activities and their corresponding financial values for the year under review:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--|---------------------------------|---|
| Total Procurement | 64 | | 5,770,027,185 | |
| Planned Procurement | 64 | 100% | 5,770,027,185 | 100% |
| Procurement Not Executed as Planned | 64 | 100% | 5,770,027,185 | 100% |
| Procurement NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 3 | 5% | 2,747,010,285 | 48% |
| Category: Goods | 33 | 52% | 4,038,140,285 | 70% |
| Services | 31 | 48% | 1,731,886,900 | 30% |
| Funding: GoSL | 64 | 100% | 5,770,027,185 | 100% |
| Methods: NCB | 3 | 5% | 2,747,010,285 | 48% |
| RFQ | 49 | 77% | 2,196,735,900 | 38% |
| OTHER Methods (Direct Sourcing, Proforma Invoice etc) | 12 | 19% | 826,281,000 | 14.3% |
| Procurement above RFQ threshold | 4 | 6% | 2,862,010,285 | 50% |



The graph below shows information of the various methods of procurement used for each category by the Ministry. Based on the records, procurement of goods using NCB accounted for the highest value of activities and procurement of goods using RFQ accounted for the highest number of activities as shown below:



Other Key Observations and Recommendations

1. Despite an instruction by the Deputy Financial Secretary of Administration to the Senior Procurement Officer (SPO) to make available all documents listed in the notification letter sent almost two months in advance and discussed during the entrance meeting, only a copy of the approved and updated 2019 Procurement Plan was readily available to the team.

Various documents required like contract register, vote service ledger, bid evaluation reports, records of delivery and contract completion and payment records to ensure detailed review of procurement activities executed by the entity in the year under review were not made available for review.

2. We observed during the review that the Ministry's filing system of procurement records was very poor as access to requested documents was always very difficult. The Ministry should immediately ensure effective filing system of all procurement activities.
3. The review revealed that MOF was not making full use of the various SPFs as required by the law in the execution of their procurement activities.
4. We observed during the review that most of the RFQ procurements executed were not in full compliance with the provisions of the law as only one supplier was issued with the RFQ document instead of three (3) minimum suppliers and some of the RFQs that were sent to suppliers do not have date of issues, no dates of closing and opening.
5. We observed that there were framework contracts for some activities based on the documents provided but the actual completion cost cannot be determined due to poor records management.
6. We also observed that procurement numbering system was very poor by the Ministry.
7. We recommend that the MOF must comply strictly with the approved procurement plan and ensure that the procurement plan is updated accordingly as this will guide disbursement and help save Government funds to a larger extent.
8. Execution of procurement activities in conformity with the approved plan and full compliance with the legal framework should be followed by the Ministry of Finance. The use of non-approved procurement methods must stop immediately.

Ministry of Fisheries & Marine Resources (MFMR)

The National Public Procurement Authority undertook an assessment at the Ministry of Fisheries & Marine Resources in compliance with NPPA's statutory mandate as enshrined in section 14(2)(m) of the Public Procurement Act of 2016. Based on documents provided for our review, MFMR executed fifty-nine (59) procurement activities with a total value of nine billion, four hundred and forty-five million, seven hundred and sixty-six thousand, seven hundred and thirty-five Leones (Le 9,445,766,735). 56 (95%) of the entity's procurement activities executed were planned to the value of Le9,434,088,565 being 99.8% of the value of procurement activities and the remaining 3 activities implemented to the value of 0.2% (Le 21,678,170) were not planned. Further, the review showed that 100% of the Ministry's procurement activities were not implemented in accordance with their approved procurement plan thereby violating section 29 of the Public Procurement Act of 2016. The activities were funded by the Government of Sierra Leone and Donor partners. The bulk of the activities (58) to the tune of Le 9,443,566,735 were funded by the Government of Sierra Leone from the Consolidated Revenue Fund and the remaining Le12,200,000 was funded by donor partners.

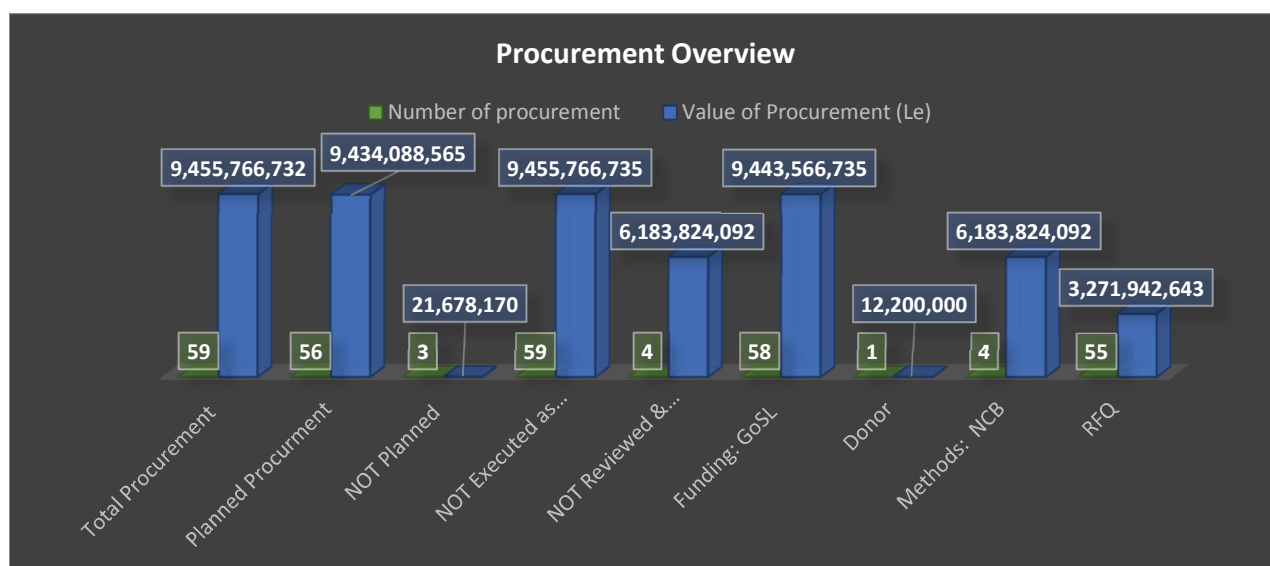
The review also revealed that 4 of the activities executed to the value of Le6,183,824,092 being 65% of the value of procurement were not submitted to the NPPA for review and authorization even though they fell within competitive threshold of ICB & NCB and were executed through National Competitive Bidding method. There was serious level of procurement splitting by the Ministry in their deliberate attempt to avoid the use of open competitive methods and employ RFQ in the execution of these procurement activities contrary to section 37 (2) of the public procurement Act by the Ministry. The entity should have aggregated the values of frequently purchased items and used open competitive methods that seek to promote transparency, accountability, fairness, value for money and confidence by the citizenry in public procurement landscape thereby ensuring value for money is achieved.

| Procurement Activity | Date of Issuing RFQ to Suppliers | Amount Per Activity (LE) | Total Value (LE) |
|-----------------------|----------------------------------|--------------------------|--------------------|
| Provision | 25/9/2019 | 90,926,600 | |
| | 21/11/2019 | 89,000,000 | |
| | 19/09/2019 | 92,840,000 | 272,766,600 |
| Computers | 12/6/2019 | 23,000,000 | |
| | 8/11/2019 | 39,500,000 | |
| | 2/8/2019 | 100,000,000 | 162,500,000 |
| Office Equipment | 2/4/2019 | 73,350,000 | |
| | 14/8/2019 | 40,400,000 | 113,750,000 |
| Stationery | 25/7/2019 | 10,000,000 | |
| | 26/11/2019 | 87,000,000 | |
| | 18/3/2019 | 57,000,000 | |
| | 30/11/2019 | 84,000,000 | |
| | 22/8/2019 | 59,820,000 | 297,820,000 |
| Aluminum Shelf | 25/9/2019 | 34,850,000 | |
| | 1/11/2019 | 45,000,000 | 79,850,000 |
| Fumigation | 29/7/2019 | 447,975,000 | |
| | 19/3/2019 | 84,995,000 | 129,970,000 |
| Food-Stuff | 19/2/2019 | 14,400,000 | |
| | 26/7/2019 | 25,250,000 | 39,650,000 |
| Electrical Appliances | 11/9/2019 | 96,715,000 | |
| | 11/7/2019 | 32,200,000 | |
| | 25/11/2019 | 12,300,000 | 141,215,000 |
| Vehicle Maintenance | 18/4/2019 | 18,210,000 | |
| | 20/3/2019 | 26,550,000 | |
| | 20/3/2019 | 22,550,000 | |
| | 20/3/2019 | 9,840,000 | |
| | 3/7/2019 | 44,130,000 | 121,280,000 |
| Tilling | 25/2/2019 | 120,419,438 | |
| | 18/10/2019 | 185,359,645 | 305,779,083 |

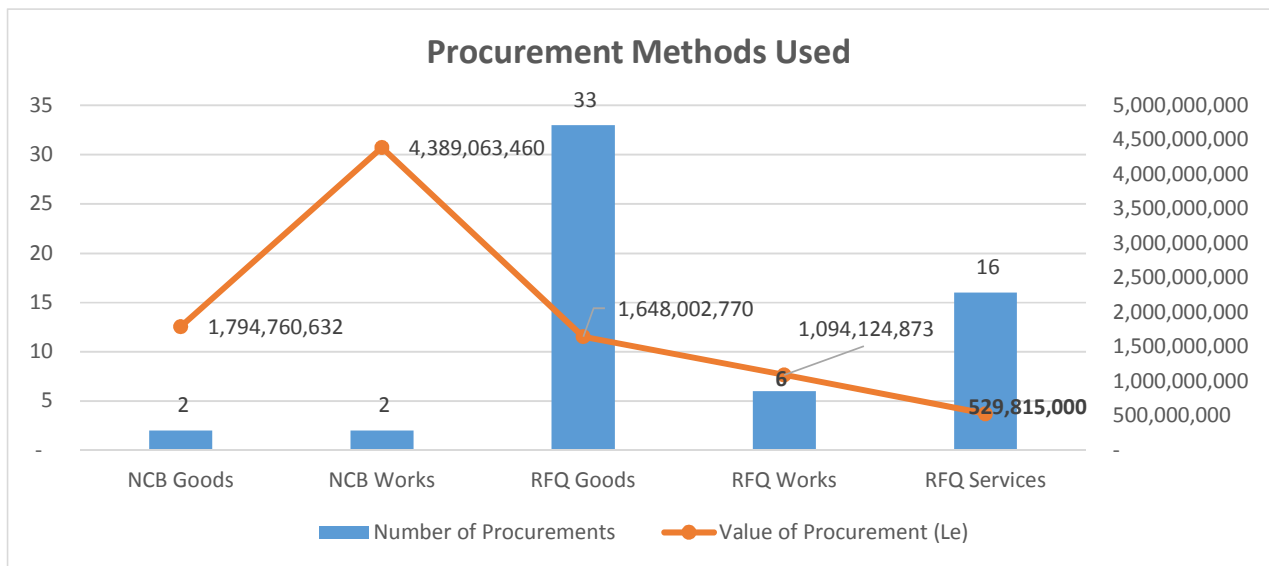
The categories of procurement executed by the Ministry for 2019 were goods, works and services. Procurement of works executed through 8 procurement activities to the tune of Le5,483,188,333 being 58% accounted for the highest value of procurement followed by procurement of goods implemented through 35 procurement activities amounting to Le3,442,763,402 being 36% and procurement of services executed through 16 procurement activities amounting to Le529,815,000 being 6% respectively. The methods of procurement used by the Ministry were National Competitive Bidding and Request for Quotation methods. NCB accounted for the highest value of procurement whereas RFQ accounted for the highest number of procurement activities. 65% of the value of procurement were implemented using NCB and 35% of the value of procurement implemented using RFQ.

The table below provides summary analysis of all procurement activities and their financial impact:

| Activities | Number of procurement | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|-----------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 59 | | 9,455,766,732 | |
| Planned Procurement | 56 | 95% | 9,434,088,565 | 99.8% |
| NOT Planned | 3 | 5% | 21,678,170 | 0.2% |
| NOT Executed as Planned | 59 | 100% | 9,455,766,735 | 100% |
| NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 4 | 7% | 6,183,824,092 | 65% |
| Funding: GoSL | 58 | 98% | 9,443,566,735 | 99.9% |
| Donor | 1 | 2% | 12,200,000 | 0.1% |
| Category: Goods | 35 | 59% | 3,442,763,402 | 36% |
| Works | 8 | 14% | 5,483,188,333 | 58% |
| Services | 16 | 27% | 529,815,000 | 6% |
| Methods: NCB | 4 | 7% | 6,183,824,092 | 65% |
| RFQ | 55 | 93% | 3,271,942,643 | 35% |



The graph below shows details of the various procurement methods used by MFMR for each category of procurement. Procurement of works using NCB accounted for the highest value of procurement whereas procurement of goods through RFQ accounted for the highest number of procurement as shown:



Comparing the details of 2019 to annual assessment review findings and its recommendations, the Ministry has not improved its procurement execution as many of the recommendations were ignored. The splitting of procurement activities and overuse of the request for quotation continued. There has also not been any improvement in the average time between the issuing of the request for quotation (RFQ) and the date of submission as it is still maintained by the Ministry at three days thereby preventing bidders sufficient time to prepare and submit their bids. Records management is abysmally poor as we observed that the Ministry do not maintain documents of all procurement activities carried out especially the use of request for quotation.

The team was unable to access most of the required documentations to enable them drill deep into the procurement activities undertaken by the Ministry and whether they conform to processes and procedures as enshrined in the legal framework on public procurement in the country. We were provided with copy of the approved and updated 2019 procurement plan, copies of some bids evaluation report, copies of some records of delivery and contract completion, payment records for few activities and a one page write up which the Procurement Officer referred to as contract register maintained by the Ministry.

Key Findings/Observations and Recommendations

1. **Key Documents not available to ensure detailed review** – contrary to NPPA's request for submission of key documents to the reviewer on the first day, the Ministry failed to provide the contract register, vote service ledger and payment records document to the staff during the whole review process. These documents would have offered a clear view on how procurement activities were carried out and government monies expended by the entity thereby throwing serious doubt in the records management culture of the entity.

2. **Non-use of Standard Procurement Forms** – It was also noted that the Ministry only used the SPF1 Form out of the key NPPA documents that are supposed to be used by the entity.
3. **Non-conformity to procurement plan** - We further noted that the procurement activities were planned but not carried out as planned. The procurement methods differed from the methods in the procurement plan and there were lists of unplanned activities undertaken by the entity contrary to the provisions of the Act. Nonconformity to procurement plans leads to mis-procurement.
4. **Splitting of Procurement Activities** – Our review revealed splitting of procurement activities of frequently purchased items of similar nature into smaller values to deviate from the use of open competitive methods by the entity.
5. Poor records management by the entity as they were unable to produce records of some procurement activities to the reviewers.
6. Under reporting of procurement activities by the Ministry as some procurement activities reported in the SPF-6 were not presented for review and the documents not provided when requested.

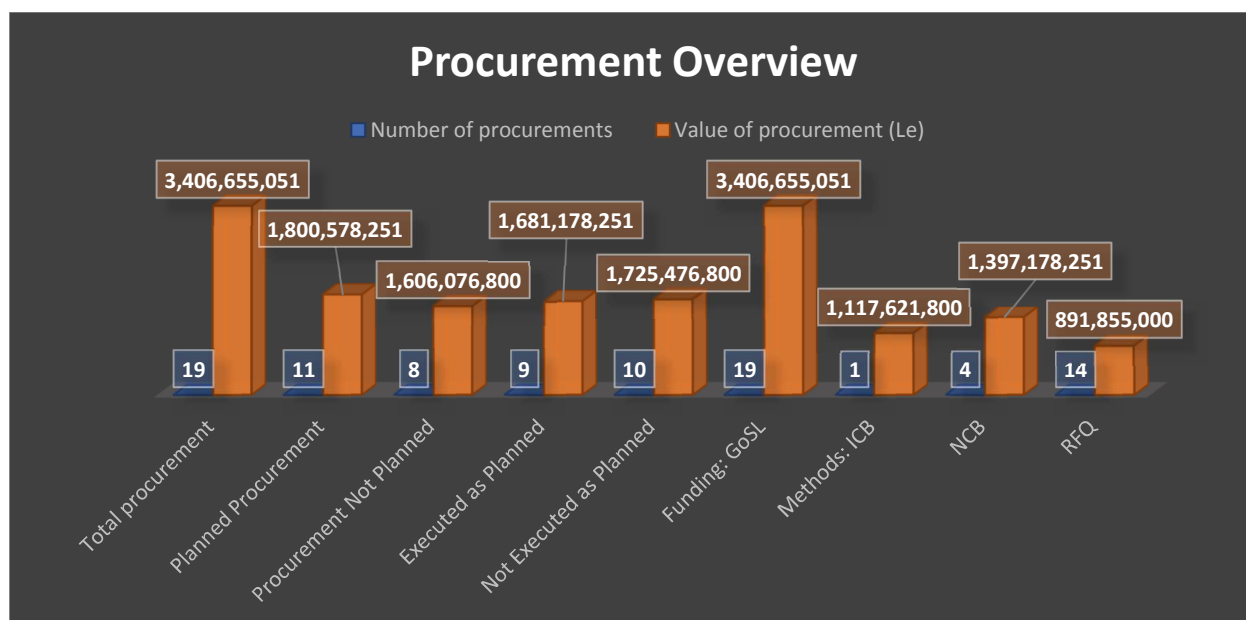
Ministry of Foreign Affairs and International Corporation (MFAIC)

For the financial year under review, MFAIC presented for review to the National Public Procurement Authority a total of nineteen (19) procurement activities amounting to three billion, four hundred and six million, six hundred and fifty-five thousand and fifty-one leones (Le3,406,655,051). Le1,800,578,251 (53%) of the value of procurement with a total of 11 activities were reported as planned and the remaining Le 1,606,076,800 (47%) of the value with a total of 8 activities were reported as unplanned activities executed by the entity. The activities were 100% funded by the Government of Sierra Leone from the Consolidated Revenue Fund.

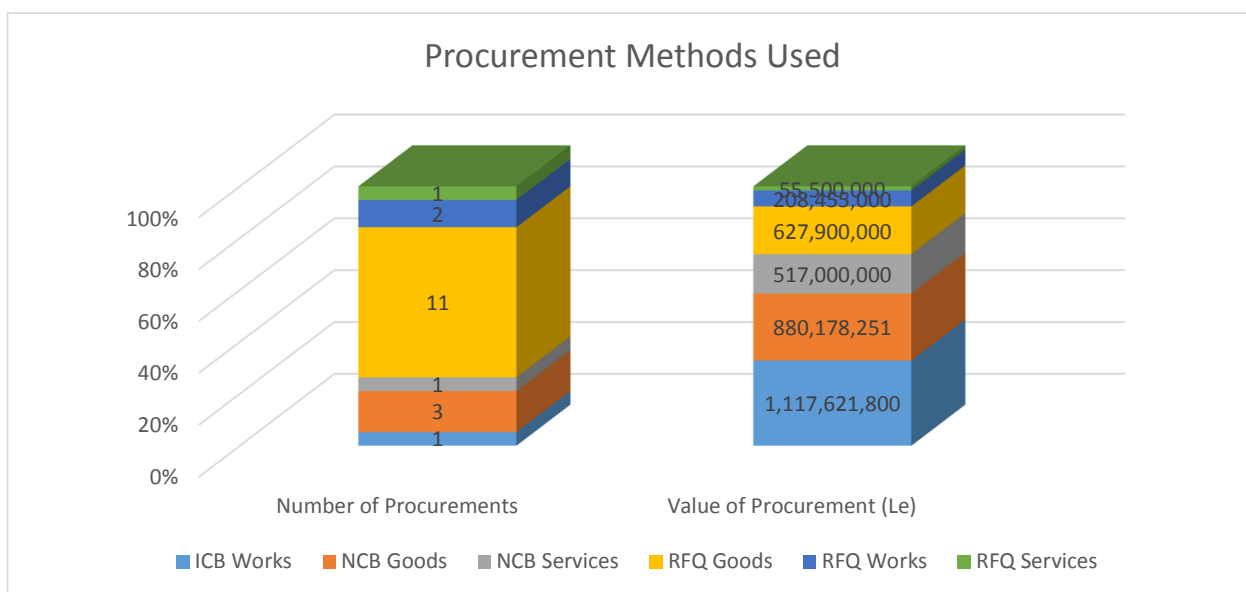
The review shows that 49% of the value of activities were executed in conformity whilst 51% of the activities were executed contrary to the approved plan. 74% of the value of activities were implemented using open competitive methods of international competitive bidding and national competitive bidding. The use of open competitive methods in execution of activities is good for public procurement landscape. ICB accounted for Le1,117,621,800 being 33% of the value using 1 activity, NCB accounted for Le1,397,178,251 being 41% of the value using 4 activities and RFQ accounted for Le891,855,000 being 26% executed through 14 activities.

The categories of procurement are goods, works and services. Procurement of Goods accounted for Le1,508,078,251 of the value implemented through 14 activities followed by works to the tune of Le 1,326,076,800 of the value using 3 activities and procurement of services accounts for Le 572,500,000 of the value using 2 activities. The below table and graph provide summary information of all procurement activities by the entity:

| Activities | Number of procurements | Percentage (%) Number of Procurement | Value of procurement (Le) | Percentage (%) Value of Procurement |
|--------------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total procurement | 19 | | 3,406,655,051 | |
| Planned Procurement | 11 | 58% | 1,800,578,251 | 53% |
| Procurement Not Planned | 8 | 42% | 1,606,076,800 | 47% |
| Executed as Planned | 9 | 47% | 1,681,178,251 | 49% |
| Not Executed as Planned | 10 | 53% | 1,725,476,800 | 51% |
| Category: Goods | 14 | 74% | 1,508,078,251 | 44% |
| Works | 3 | 16% | 1,326,076,800 | 39% |
| Services | 2 | 11% | 572,500,000 | 17% |
| Funding: GoSL | 19 | 100% | 3,406,655,051 | 100% |
| Methods: ICB | 1 | 5% | 1,117,621,800 | 33% |
| NCB | 4 | 21% | 1,397,178,251 | 41% |
| RFQ | 14 | 74% | 891,855,000 | 26% |



The graph below provides details of the various procurement methods used to procure by the entity. Procurement of goods using RFQ accounted for the highest number of procurement whereas procurement of goods using NCB accounted for the highest value of procurement method used:



During the reviews, NPPA observed that some procurement activities were planned but not carried out as planned and some executed activities were also unplanned. The amount stated as the estimated value differ from the executed amount and procurement methods differ from plan.

The table below shows details of some unplanned procurement activities executed by the entity:

| Activity | Executed Method | Estimated Value | Actual completion Value |
|---|-----------------|------------------|-------------------------|
| Construction of Residential Building at the Lungi International Airport | NCB | Le 1,346,552,250 | Le 1,117,621,800 |
| Construction and Installation of 40x8ft sign board | RFQ | Le 55,500,000 | Le 55,500,000 |
| Purchase of Desktop computer | RFQ | Le 31,500,000 | Le 31,500,000 |
| Purchase of Computer and UPS | RFQ | Le 54,000,000 | Le 54,000,000 |
| Purchase of centre carpet | RFQ | Le 39,500,000 | Le 39,500,000 |
| Partitioning of office space | RFQ | Le 60,511,500 | Le 60,511,500 |
| Supply of assorted communication and ICT equipment | RFQ | Le 99,500,000 | Le 99,500,000 |
| Partitioning of office space in the 3rd and 4th floor | RFQ | Le 161,390,000 | Le 150,000,000 |

The Senior Procurement Officer was requested to provide copies of various key documents listed in the notification letter communicated two months advance to aid the review process.

Unfortunately, among the documents requested, only a copy of the approved and updated 2019 Procurement Plan and some records of delivery notes were made available. All other requested documents that include Contract Register, Vote Service Ledger, Bid Evaluation Report (Technical and Financial) for some activities, Lease Purchase Order (LPO), Records of Delivery for some activities and Contract Completion, Payment Records were not produced during the review process despite several requests. The non-availability of these documentations prevented our team from undertaken indept reviews into the procurement activities of the entity and whether they comply with the relevant legal framework.

We also observed that MAFAIC was not making use of the various standard procurement forms (SPF 1-6) in execution of its procurement processes as required by law. Standard procurement forms like SPF (Requisition), SPF2 (Seeking Approval), SPF3 (Approval of Procurement Committee), SPF4 (Evaluation Report), Standard Bidding Documents, Standard Contract Documents/LPOs for some RFQs activities were not used by the Ministry in execution of some of their procurement processes.

Ministry of Health and Sanitation (MoHS)

During the 2019 financial year, the MoHS presented eighty (80) procurement activities for review to the National Public Procurement Authority which amounted to a total value of thirteen billion seven hundred and twenty-nine million, eight and eighty-two thousand and thirty-nine Leones (Le13,729,882,039). The review revealed that 80% (Le11,050,995,962) of the value of procurement using 27 activities were reported as planned activities whereas the 20% (Le2,678,886,077) of the value through 53 activities were not in the plan largely due to emergency procurement as a result of the Corona virus outbreak. The entity should have reviewed and updated the procurement plan to reflect the activities implemented as execution of unplanned and unapproved procurement activities shows complete lack of discipline by the Ministry.

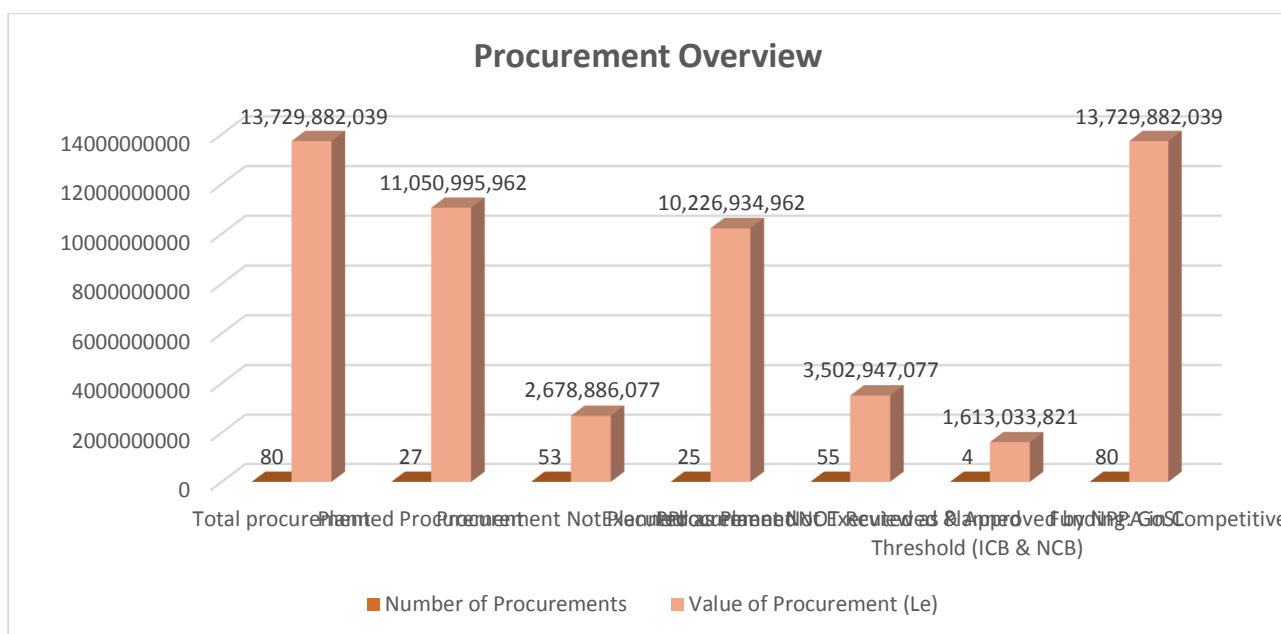
Based on the records reviewed, 25 activities amounting to Le10,226,934,962 being 74% of the value were executed in conformity with the plan whilst 55 activities valued at Le 3,502,947,077 being 26% were executed contrary to the approved plan. In addition, 4 activities amounting to Le1,613,033,821 with values above RFQ threshold were implemented without being reviewed and endorsed by the NPPA as required by the National Public Procurement Act, 2016. 60% (48) of the activities were executed using request for quotation method. The entity should have aggregated the values of frequently purchased items of similar nature and used open competitive methods to sign framework contracts.

The procurement activities were 100% funded by the Government of Sierra Leone from the Consolidated Revenue Fund. The activities were executed using ICB, NCB and RFQ methods. Open competitive methods of ICB and NCB accounted for 94% of the values which is the highest value, whereas RFQ accounted for the highest number of activities. The use of open competitive method is good for the Public Procurement landscape as it seeks to promote transparency, accountability, fairness and ensure value for money is achieved in full compliance with the legal framework. ICB procurement accounted for 5% of the value through one activity, NCB accounted for 89% of the value executed using 31 activities and RFQ accounts for 6% of the value executed through 48 activities.

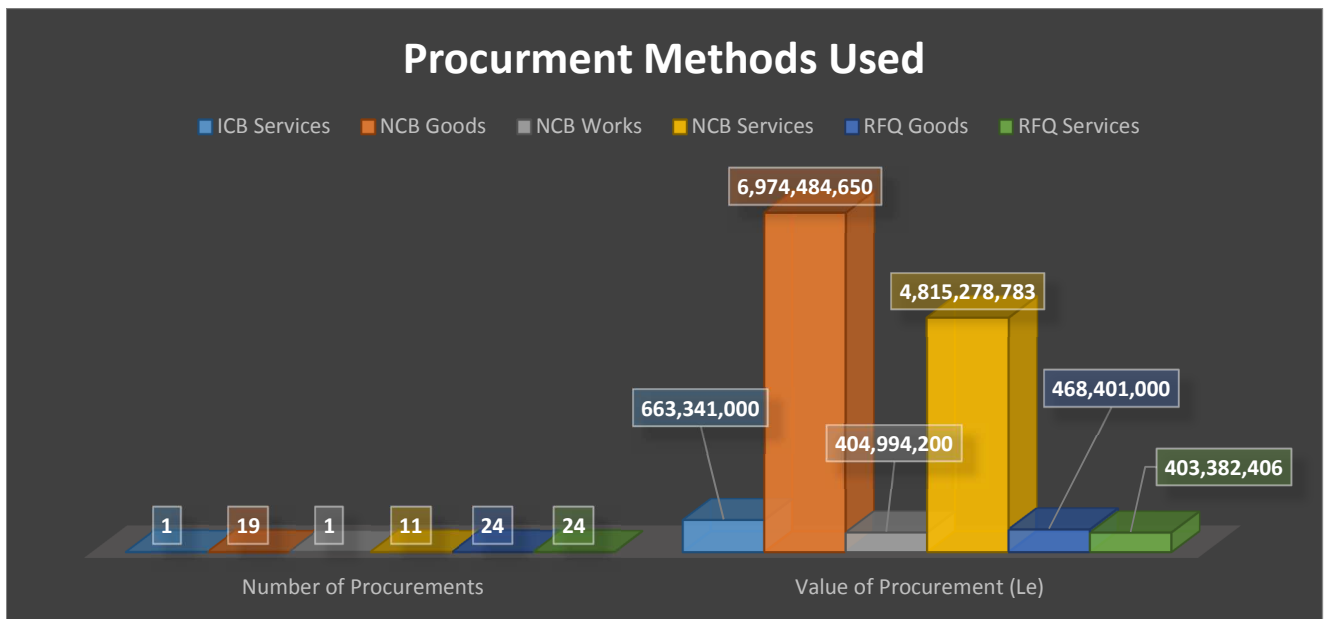
The categories involved were goods, works and services. Procurement of goods accounted for 43 of the activities with a value of Le7,442,885,650 followed by procurement of services with 36 activities amounting to the sum of Le5,882,002,189 whereas procurement of works using one activity accounted for Le404,994,200 of the value.

The summary of procurement activities is shown in the table and graph below:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|---|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total procurement | 80 | | 13,729,882,039 | |
| Planned Procurement | 27 | 34% | 11,050,995,962 | 80% |
| Procurement Not Planned | 53 | 66% | 2,678,886,077 | 20% |
| Executed as Planned | 25 | 31% | 10,226,934,962 | 74% |
| Procurement Not Executed as Planned | 55 | 69% | 3,502,947,077 | 26% |
| Procurement NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 4 | 5% | 1,613,033,821 | 12% |
| Category: Goods | 43 | 54% | 7,442,885,650 | 54% |
| Works | 1 | 1% | 404,994,200 | 3% |
| Services | 36 | 45% | 5,882,002,189 | 43% |
| Funding: GoSL | 80 | 100% | 13,729,882,039 | 100% |
| Methods: ICB | 1 | 1% | 663,341,000 | 5% |
| NCB | 31 | 39% | 12,194,757,633 | 89% |
| RFQ | 48 | 60% | 871,783,406 | 6% |



The graph below shows details of the various methods of procurement used by the entity to procure for each category. Procurement of goods using NCB accounted for the highest value of activity followed by procurement of services using NCB whereas RFQ goods and services accounted for the highest number of activities by Ministry in the year under review:



We also found out that the key NPPA documents were not used by the Ministry of Health and Sanitation for most of the Request for Quotation (RFQ) in the execution of their procurement.

The review further revealed that some of the procurement activities that were executed were not planned. Below are some of the activities:

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|---|-------------|----------------|---------------|-------------------------|
| Stationery for Health Education Division | N/A | N/A | RFQ | Le 2,319,000 |
| Stationery for Health Education Division | N/A | N/A | RFQ | Le 5,920,000 |
| Catering Services for Food and Nutrition | N/A | N/A | RFQ | Le 28,450,000 |
| Procurement of Stationery | N/A | N/A | RFQ | Le 2,700,000 |
| Catering Services | N/A | N/A | RFQ | Le 9,800,000 |
| Catering Services for Child Health/EPI | N/A | N/A | RFQ | Le 17,400,000 |
| Printing Service for Food and Nutrition Directorate | NCB | Le 270,600,000 | RFQ | Le 11,300,000 |
| Catering Service for Food and Nutrition Directorate | N/A | N/A | RFQ | Le 51,000,000 |
| Spare Parts for Maintenance of Generator | N/A | N/A | RFQ | Le 99,240,000 |
| Stationery for Environmental Health and Sanitation | N/A | N/A | RFQ | Le 11,500,000 |
| Catering Services for Child Health/EPI Programme | N/A | N/A | RFQ | Le 10,400,000 |
| Stationery for National Aids Control Programme | N/A | N/A | RFQ | Le 2,270,000 |
| Catering Services for National Aids Control Programme | N/A | N/A | RFQ | Le 2,400,000 |

| | | | | |
|---|-----|------------------|-----|----------------|
| Office Consumables for HIV/AIDS Manager | N/A | N/A | RFQ | Le 8,620,000 |
| Vehicle Rental Service for Directorate of Policy Planning and Information | N/A | N/A | RFQ | Le 16,800,000 |
| Catering Services for the Directorate of Policy Planning and Information | N/A | N/A | RFQ | Le 13,220,000 |
| Spare Parts for Maintenance of Generator | N/A | N/A | RFQ | Le 20,000,000 |
| Stationery for Directorate of Drugs and Medical Supply | N/A | N/A | RFQ | Le 29,250,000 |
| Vehicle Rental Service | N/A | N/A | RFQ | Le 9,800,000 |
| Toners for Operational use | N/A | N/A | RFQ | Le 2,250,000 |
| Toiletries for Operational use | N/A | N/A | RFQ | Le 1,655,000 |
| Catering Services for Child Health/EPI Programme | N/A | N/A | RFQ | Le 6,895,000 |
| Spare Parts for Generator for Child Health/EPI Programme | N/A | N/A | RFQ | Le 2,400,000 |
| Equipment and Materials for Vector/Rodent Control | N/A | Le 270,600,000 | RFQ | Le 38,200,000 |
| Catering Services for Vector/Rodent Control | N/A | N/A | RFQ | Le 3,600,000 |
| Catering Services for Environmental Health and Sanitation | N/A | N/A | RFQ | Le 10,320,000 |
| Stationery for Operational Use | N/A | N/A | RFQ | Le 3,000,000 |
| Transport services | N/A | N/A | RFQ | Le 52,252,406 |
| Office equipment | N/A | N/A | RFQ | Le 23,150,000 |
| Catering Services | N/A | N/A | RFQ | Le 17,245,000 |
| Aluminum door and access control installation | N/A | N/A | RFQ | Le 18,500,000 |
| Generator maintenance services | N/A | N/A | RFQ | Le 50,000,000 |
| Hall refreshment and rental with catering | N/A | N/A | RFQ | Le 21,600,000 |
| Catering services | N/A | N/A | RFQ | Le 9,000,000 |
| Stationery | N/A | N/A | RFQ | Le 3,880,000 |
| Stationery | N/A | N/A | RFQ | Le 2,600,000 |
| Purchase and installation of internet connectivity | N/A | N/A | RFQ | Le 18,300,000 |
| Supply of vehicle spare parts, generator, and air conditioner | N/A | N/A | NCB | Le 327,935,000 |
| Supply of thirty five air conditioners and one 30kva generator | N/A | N/A | NCB | Le 285,200,650 |
| Mechanized cleaning services | ICB | Le 5,400,000,000 | NCB | Le 426,660,000 |
| Mechanized cleaning services | ICB | Le 5,400,000,000 | NCB | Le 397,401,000 |
| Stationery | N/A | N/A | RFQ | Le 58,935,000 |
| Stationery | N/A | N/A | RFQ | Le 5,000,000 |
| Rehabilitation of four medical stores | N/A | N/A | NCB | Le 404,994,200 |
| Mechanized cleaning services | ICB | Le 5,400,000,000 | NCB | Le 441,408,000 |
| Mechanized cleaning services | ICB | Le 5,400,000,000 | NCB | Le 344,089,000 |
| Mechanized cleaning services | ICB | Le 5,400,000,000 | ICB | Le 663,341,000 |
| Mechanized cleaning services | ICB | Le 5,400,000,000 | NCB | Le 513,131,666 |
| Catering services | N/A | N/A | N/A | Le 15,450,000 |
| Stationery and provision | N/A | N/A | RFQ | Le 15,000,000 |
| Procurement of Computers | N/A | N/A | RFQ | Le 57,000,000 |
| Procurement of sundries | N/A | N/A | RFQ | Le 57,475,000 |
| Refreshment/ catering services | N/A | N/A | RFQ | Le 1,950,000 |
| Vehicle maintenance | N/A | N/A | RFQ | Le 2,000,000 |
| Catering services | N/A | N/A | RFQ | Le 4,000,000 |
| Stationery and office equipment | N/A | N/A | RFQ | Le 12,160,000 |

Recommendations:

The National Public Procurement Authority recommends the following for all subsequent activities by the Ministry of Health and Sanitation:

1. Ensure their activities continues to be in line with the relevant legal framework of public procurement.
2. The values of frequently purchased items of similar nature should be aggregated and open competitive methods used and signing of framework contracts adopted.
3. That the entity implements its procurement activities in line with its approved procurement plan to avoid splitting of activities above the threshold as this is in contravention of Section 37(1) of the 2016 Public Procurement Act.
4. Ensure that activities within competitive threshold are submitted to the NPPA for review and endorsement to ensure they are technically correct before finalization.
5. Make full use of the various standard procurement forms (SPF 1-6), develop and manage a detailed supplier database etc.

Ministry of Information and Communications (MIC)

In 2019 financial year, based on records presented for our review, the Ministry of Information & Communications undertook thirty-five (35) procurement activities with a total amount of five billion five hundred and thirty-two million one hundred and seventy-nine thousand three hundred and thirty-one Leones (Le5,532,179,331) all funded by the Government of Sierra Leone from the consolidated account.

From the reviews, 45% of the value of procurement implemented were reported as planned and 55% of the value of activities executed were not planned and all the activities implemented were not in accordance with the approved plan. The review further showed that two of the activities to the value of Le1,588,464,331 with thresholds above RFQ were implemented by the entity without submitting the documents to the NPPA for review as required. It was also observed that one procurement activity to the tune of Le199,700,000 that would have required the use of NCB was implemented by the Ministry using RFQ. 31% of the value of activities using 31 activities were executed using non-competitive method of RFQ and direct sourcing. The use of proforma invoice/direct sourcing coupled with the high level of procurement splitting observed during the review further dispel the claims that the activities were planned. Direct sourcing does not constitute binding contract.

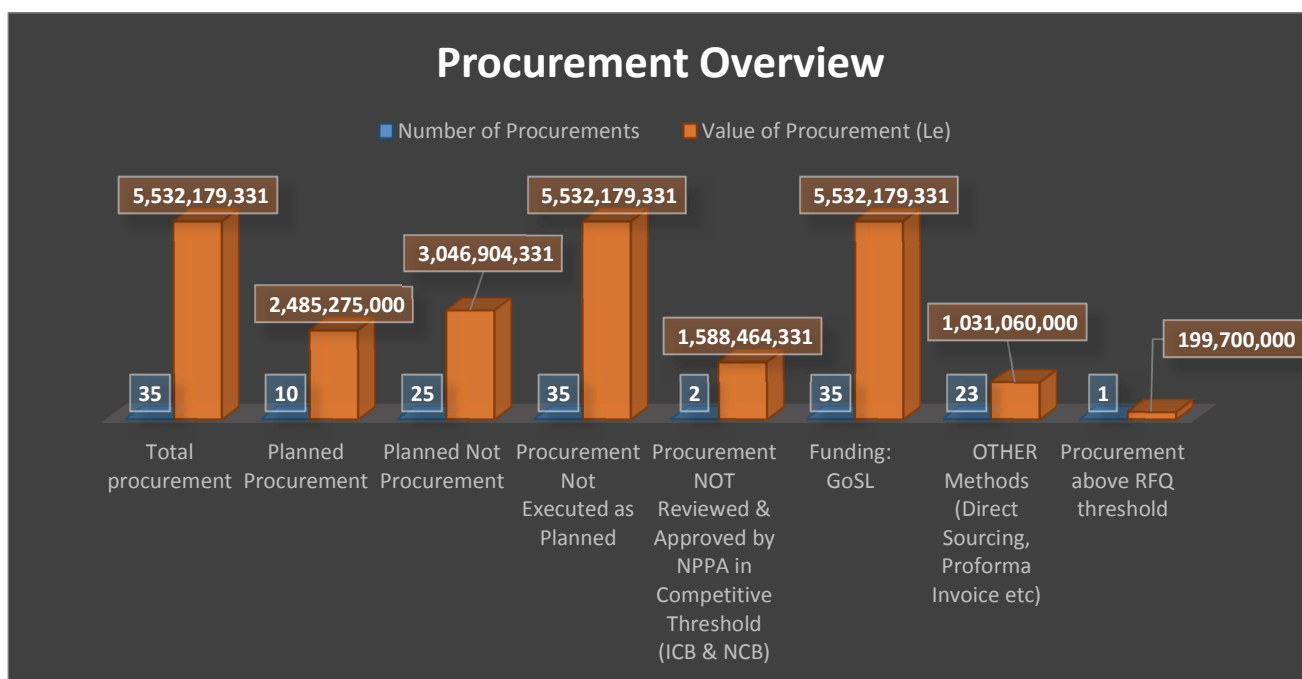
The categories of procurement were goods, works, and services. Procurement of services accounted for Le3,017,965,000 (55%) using thirteen (13) activities, followed by procurement of goods amounted to Le2,460,634,331 (44%) through twenty-one (21) procurement activities whereas procurement of works amounted to Le53,580,000 (1%) through 1 activity.

The methods of procurement used by the entity were NCB, RFQ and direct sourcing. NCB accounted for 69% of the value of procurement using 3 activities whereas proforma

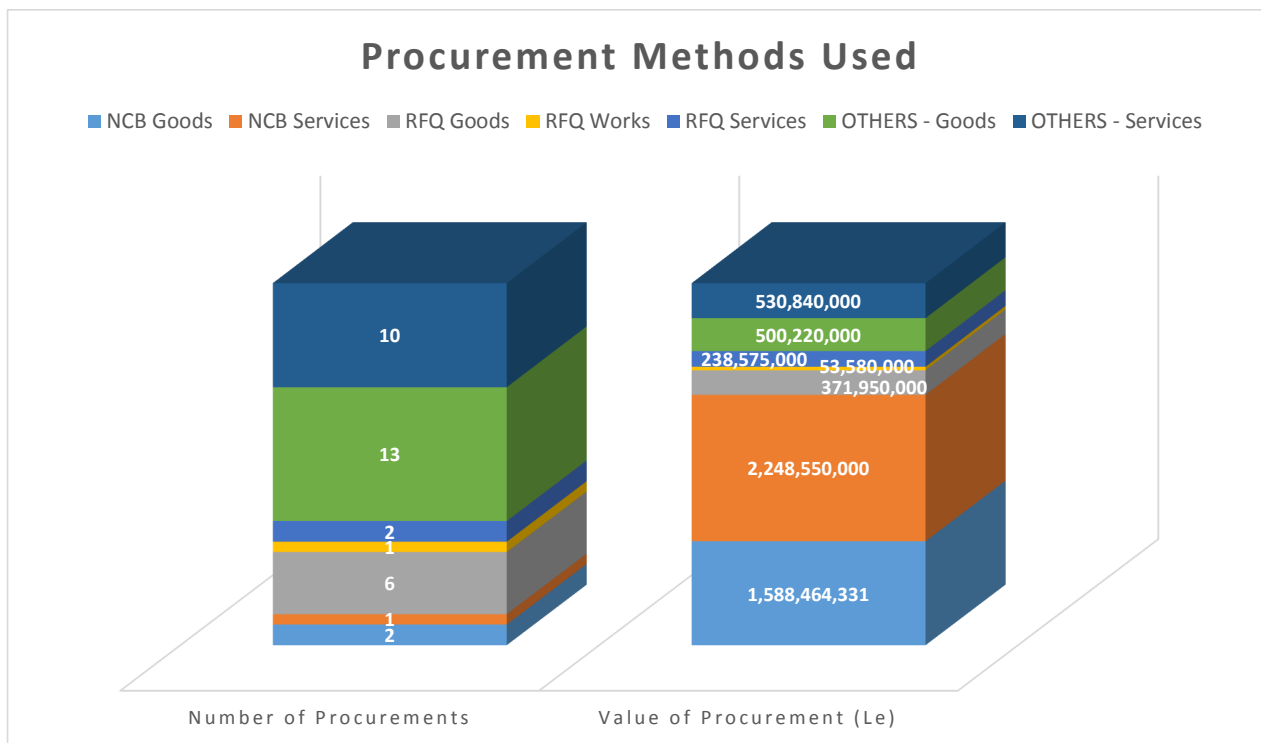
invoice/direct sourcing accounted for 19% of the value through 19 activities and RFQ accounted for 12% of the value of procurement using 9 procurement activities.

The below table and graph provide summary details of activities of this entity:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|---|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total procurement | 35 | | 5,532,179,331 | |
| Planned Procurement | 10 | 29% | 2,485,275,000 | 45% |
| Planned Not Procurement | 25 | 71% | 3,046,904,331 | 55% |
| Procurement Not Executed as Planned | 35 | 100% | 5,532,179,331 | 100% |
| Procurement NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 2 | 6% | 1,588,464,331 | 29% |
| Category: Goods | 21 | 60% | 2,460,634,331 | 44% |
| Works | 1 | 3% | 53,580,000 | 1% |
| Services | 13 | 37% | 3,017,965,000 | 55% |
| Funding: GoSL | 35 | 100% | 5,532,179,331 | 100% |
| Methods: NCB | 3 | 9% | 3,837,014,331 | 69% |
| RFQ | 9 | 26% | 664,105,000 | 12% |
| OTHER Methods (Direct Sourcing, Proforma Invoice etc) | 23 | 66% | 1,031,060,000 | 19% |
| Procurement above RFQ threshold | 1 | 3% | 199,700,000 | 4% |



The below graph provides information of the various methods of procurement used for each category of activity by the entity. From the graph, procurement of services using NCB accounted for the highest value item followed by procurement of goods using NCB whereas procurement of services using proforma invoice/direct sourcing accounted for the highest number of activities as shown below:



During the reviews, we observed that some of the RFQs have no closing/opening date. Most of the activities for the various categories of procurement of goods, works and service were combined under a single procurement heading which made it very difficult to determine the estimate cost from the plan. Most of the activities were spilt and some LPOs had no written information about effective date and completion date.

Some of the documents stated above which were not seen among others are contract register, bid evaluation reports for RFQs, payment vouchers, etc.

Also, most of the activities claimed to be RFQ due to the availability of proforma invoices/ invoices were virtually not backed up with the RFQs and LPOs. It was discovered that no reports were written for the completion of each activity.

It was further observed that the Standard Procurement forms (SPF 1-6) required by law for the execution of procurement activities were not used by the Ministry in execution of its procurement activities as they not presented to the team during the review process despite several requests.

We observed that there is overuse of RFQ and Proforma Invoice considered as direct purchase method by MIC contrary to the methods approved in the procurement plan. The use of proforma invoice could limit relevant information leading to the selection and award of contract.

Recommendations:

The National Public Procurement Authority recommends the following for all subsequent activities by the Ministry of Information & Communications:

1. Ensure the use of open competitive methods becomes their default procurement methods to enhance transparency, accountability and fairness in public procurement landscape
2. Ensure their activities are in line with the relevant legal frameworks on public procurement
3. Ensure values of frequently purchased items of similar nature are aggregated, open competitive methods are used to sign framework contracts to save cost and time.
4. That the entity desists from implementing activities using direct purchase.
5. Aggregate values of frequently purchased items of similar nature and use open competitive methods and adopt signing of framework contracts

Ministry of Lands, Country Planning, and the Environment (MLCPE)

The National Public Procurement Authority as provided for in the 2016 Act reviewed eighteen (18) procurement activities amounting to six hundred and ninety-one million one hundred and eighty thousand five hundred Leones (Le 691,180,500) were carried out by the Ministry of Lands, Country Planning & the Environment for the 2019 financial year based on records presented. All procurement activities were 100% funded by the Government of Sierra Leone and were reported as planned activities. However, 10 activities to the tune of Le408,400,000 being 59% of the value were executed in conformity with the approved plan and the remaining 8 activities to the value of Le282,780,500 being 49% of the value were not implemented in accordance with the approved plan.

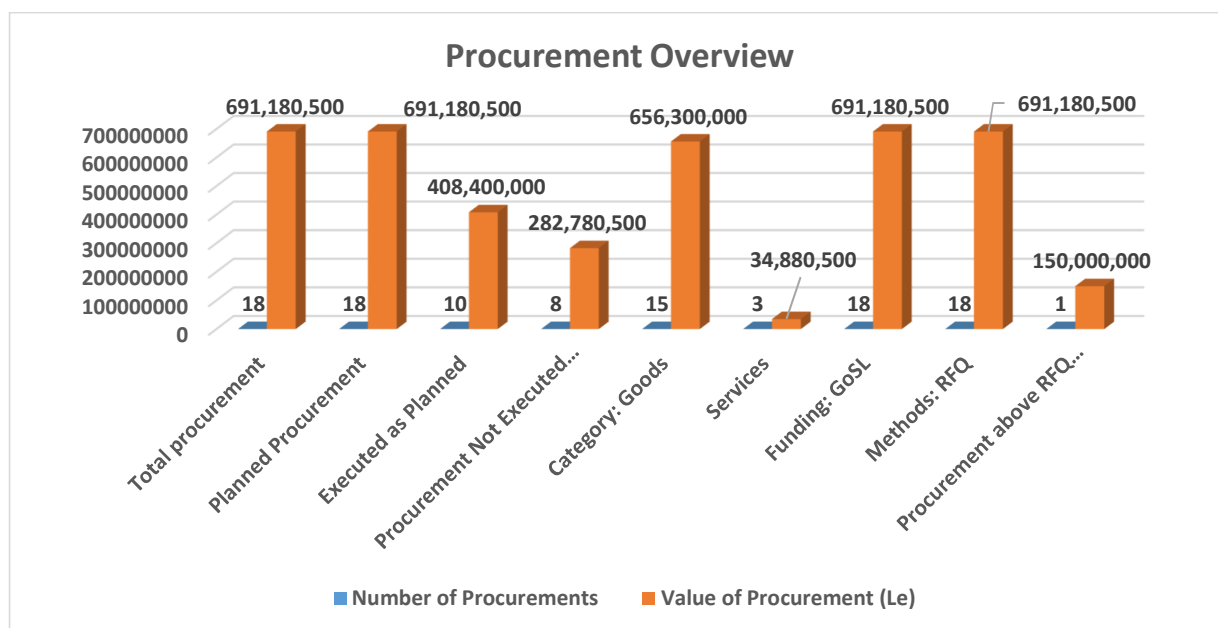
The review shows that all the activities were executed using Request for Quotation and one activity to the value of Le 150,000,000 that would have required the use of NCB was implemented using RFQ by the entity.

The categories of procurement executed by the Ministry for 2019 were goods and services. The procurement of goods executed through 15 procurement activities to the tune Le656,300,000 being 95% accounted for the highest number and value of procurement followed by the procurement of services implemented through 3 procurement activities

amounting to Le 34,880,500 being 5% of the value. open competition in public procurement landscape.

The below table and graph provide summary information of all procurement activities by the entity:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total procurement | 18 | | 691,180,500 | |
| Planned Procurement | 18 | 100% | 691,180,500 | 100% |
| Executed as Planned | 10 | 56% | 408,400,000 | 59% |
| Procurement Not Executed as Planned | 8 | 44% | 282,780,500 | 41% |
| Category: Goods | 15 | 83% | 656,300,000 | 95% |
| Services | 3 | 17% | 34,880,500 | 5% |
| Funding: GoSL | 18 | 100% | 691,180,500 | 100% |
| Methods: RFQ | 18 | 100% | 691,180,500 | 100% |
| Procurement above RFQ threshold | 1 | 6% | 150,000,000 | 22% |



The table below provides list of procurement activities that were planned by Ministry but executed contrary to the approved plan as the methods and values differ from the plan. Based on the plan, the activities were planned using NCB as the prescribe method, but the entity resorted to RFQ.

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|----------------------|-------------|----------------|---------------|-------------------------|
| ICT Equipment | NCB | Le 360,000,000 | RFQ | Le 29,700,000 |
| Stationery | NCB | Le 395,000,000 | RFQ | Le 45,000,000 |
| Vehicle Maintenance | NCB | Le 90,000,000 | RFQ | Le 12,000,000 |
| Office equipment | NCB | Le 489,000,000 | RFQ | Le 40,700,000 |
| Procurement of tires | NCB | Le 90,000,000 | RFQ | Le 12,000,000 |
| ICT Utilities | NCB | Le 360,000,000 | RFQ | Le 56,000,000 |

We also observed that the entity was not making full use of the various Standard Procurement Forms as required.

We recommend that the SPF forms be always used for all procurement activities as it enhances easy trail of procurement processes from inception to completion.

Ministry of Local Government and Rural Development (MLGRD)

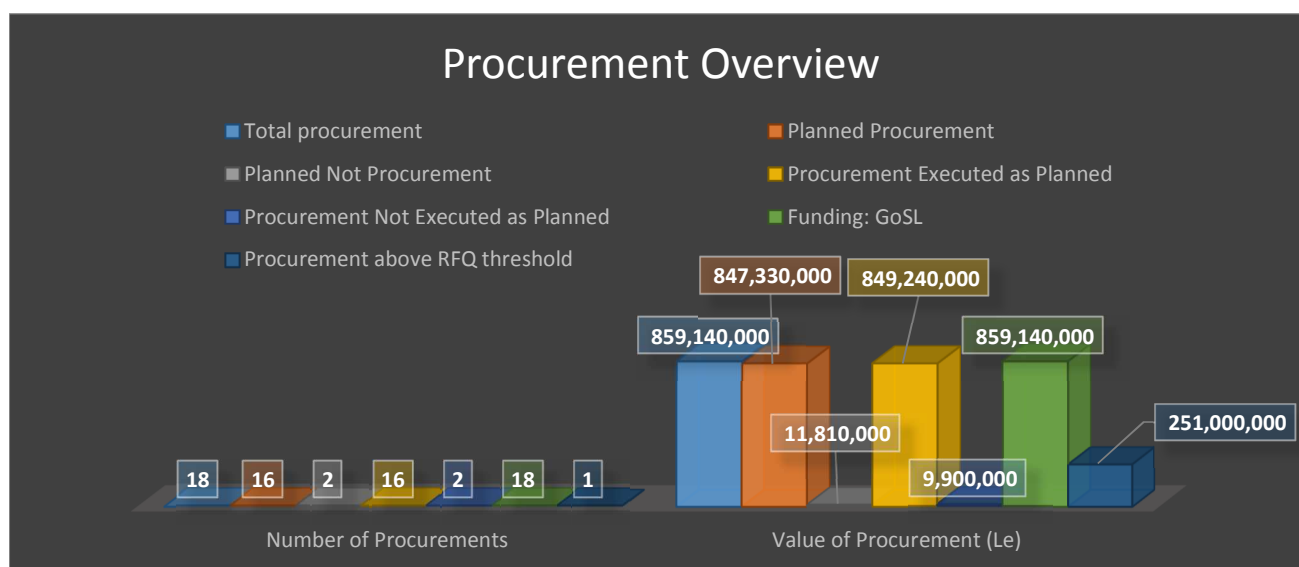
For the financial year 2019, the Ministry of Local Government and Rural Development reported a total of eighteen (18) procurement activities to the National Public Procurement Authority for review amounting to a total value of eight hundred and fifty-nine million, one hundred and forty thousand Leones (Le859,140,000). Of the 18 executed activities, 16 activities were reported as planned procurements with a value of Le 849,240,000 being 99% of the value and two (2) unplanned activities to the tune of Le9,900,000 being 1% of the value was implemented. Implementation of unplanned and unapproved procurement activities contravenes section 29 (1 & 2) of the Public Procurement Act 2016 thereby creating unplanned liabilities for government.

The review further revealed that one activity for the procurement amounting to Le251,000,000 for the procurement of assorted office equipment with values above RFQ threshold and would have required the use of open competitive method was executed using RFQ without the approval of the Authority by the Ministry. All the procurement activities were 100% financed by the Government of Sierra Leone.

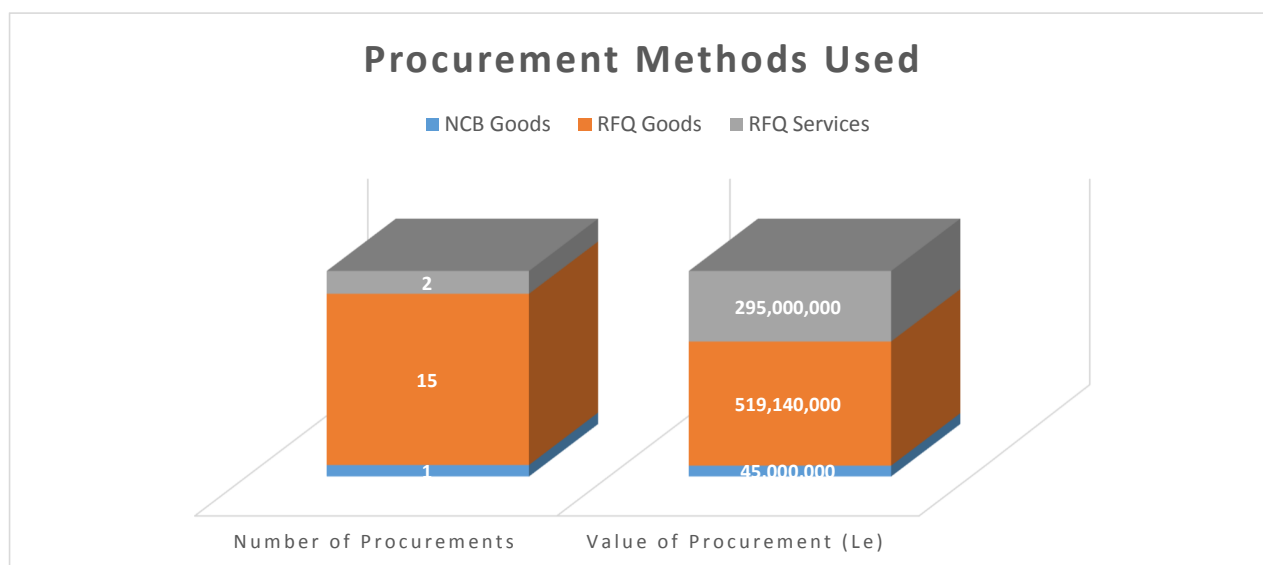
The categories of procurement were for goods and services implemented using national competitive bidding and Request for quotation methods. The value of goods procured amounted to Le564,140,000 being 66% executed using 16 activities whereas the value of services accounts for Le295,000,000 being 34% of the value through 2 procurement activities.

The below table and graph provide summary information of all procurement activities by the entity:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total procurement | 18 | | 859,140,000 | |
| Planned Procurement | 16 | 89% | 847,330,000 | 99% |
| Planned Not Procurement | 2 | 11% | 11,810,000 | 1% |
| Procurement Executed as Planned | 16 | 89% | 849,240,000 | 99% |
| Procurement Not Executed as Planned | 2 | 11% | 9,900,000 | 1% |
| Category: Goods | 16 | 89% | 564,140,000 | 66% |
| Services | 2 | 11% | 295,000,000 | 34% |
| Funding: GoSL | 18 | 100% | 859,140,000 | 100% |
| Methods: NCB | 1 | 6% | 45,000,000 | 5% |
| RFQ | 17 | 94% | 814,140,000 | 95% |
| Procurement above RFQ threshold | 1 | 6% | 251,000,000 | 29% |



We observed during the review that the activities were executed using National Competitive bidding (NCB) and Request for Quotation (RFQ) methods respectively for the procurement of goods and services. NCB goods accounted for 5% (Le 45,000,000) of the value of procurement executed using only **one** (1). RFQ goods accounted for the high number and value of activities as shown in the graph.



Other Key Observations and Recommendations

- iv. The Procurement Officer was asked for copies of relevant documents that were listed in the notification letter communicated to all entities almost two months in advance to be made available upon arrival to aid the assessment processes but only made available the 2019 procurement plan. The procurement activities were reported as planned under a broad heading making it difficult to dissect which item is for which category but were split during execution. Some were planned to use the NCB method, but used RFQ to execute. No contract register, Records of Delivery and Contract Completion, payment records etc were made available.
- v. Ensure values of frequently purchased items of similar nature are aggregated, open competitive methods are used to sign framework contracts to save cost and time.

Ministry of Planning and Economic Development (MoPED)

For the 2019 financial year, Ministry of Planning and Economic Development (MOPED) undertook ninety-six (96) procurement activities with a total value of five billion, one hundred forty-four million seventy-five thousand two hundred and fifty-five Leones (Le5,144,075,255) based on documents reviewed. The review revealed that planned procurement activities had a cumulative value of Le2,961,182,500 (58%) whilst unplanned procurement activities accounted for Le2,182,892,755. All activities were funded through state funds.

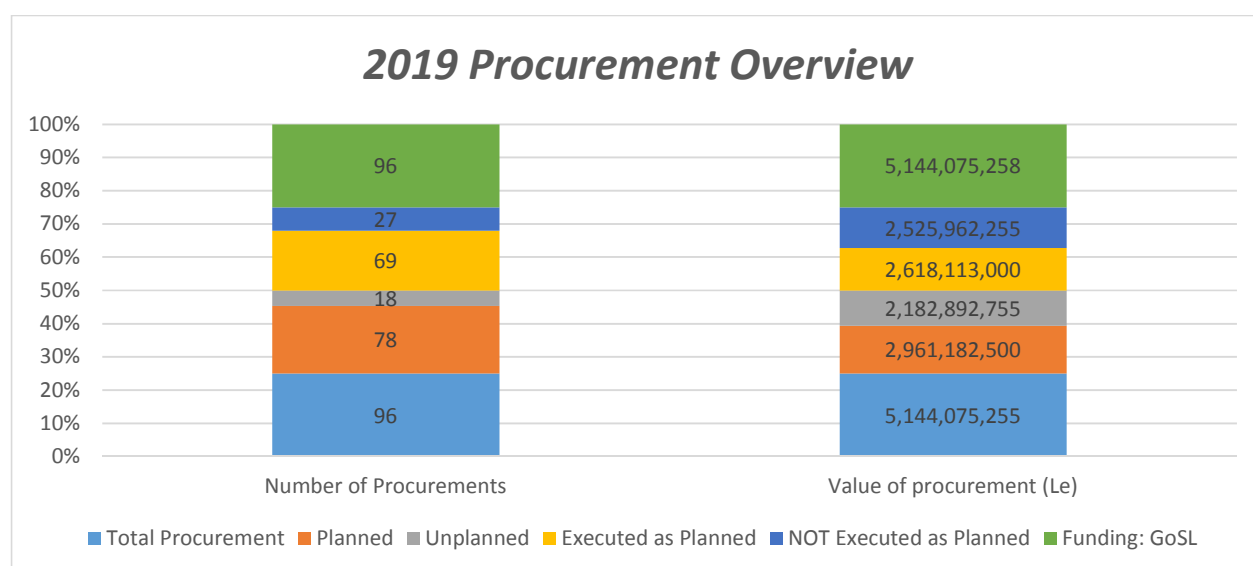
In terms of value, procurement of services had a total number of 52 activities representing 54%, whilst the procurement of goods made up 41 (43%) with works carrying the remaining 3 activities (3%). The respective values for each are Le1,653,514,755 for services, Le1,743,343,500 for goods and Le1,747,017,000 for works. NCB was used to implement only 4 procurement activities to the value Le1,805,152,000 (35%) and RFQ was used for the other

92 activities and accounting for 65% of the value of procurement activities executed by the entity. It was further noted that 49% of the value of planned procurement were not executed in line with the approved procurement plan.

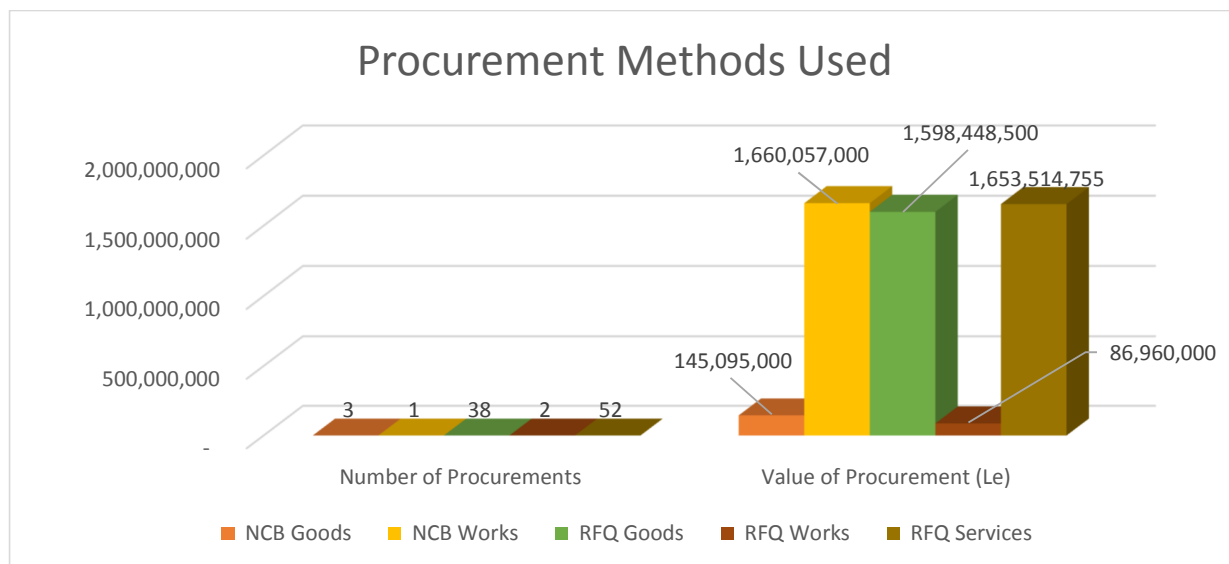
The excessive use of RFQ shows the level of procurement splitting by the entity which contravenes section 29 of the public procurement Act of 2016 as it undermines transparency, accountability, and fairness in the public procurement landscape.

The below table and graph provide summary analysis of all procurement activities and their financial impact carried out by the Ministry of Planning and Economic Development.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of procurement (Le) | Percentage (%) Value of Procurement |
|-------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 96 | | 5,144,075,255 | |
| Planned | 78 | 81% | 2,961,182,500 | 58% |
| Unplanned | 18 | 19% | 2,182,892,755 | 42% |
| Executed as Planned | 69 | 72% | 2,618,113,000 | 51% |
| NOT Executed as Planned | 27 | 28% | 2,525,962,255 | 49% |
| Category: Goods | 41 | 43% | 1,743,343,500 | 34% |
| Works | 3 | 3% | 1,747,017,000 | 34% |
| Services | 52 | 54% | 1,653,514,755 | 32% |
| Funding: GoSL | 96 | 100% | 5,144,075,258 | 100% |
| Methods: NCB | 4 | 4% | 1,805,152,000 | 35% |
| RFQ | 92 | 96% | 3,338,923,255 | 65% |



The below graph provides details of the various procurement methods used by MOPED to execute procurement activities for goods, works and services, respectively. From the data, NCB works and RFQ services accounted for 32% each of the value of procurement followed by procurement of goods using RFQ with 31%.



The below table clearly shows the level of procurement splitting by MOPED. Procurement of catering services and hall rental occurred twenty-three times and procurement of office stationery was executed nineteen times. The entity could have aggregated the values of items of similar nature and employed competitive methods leading to framework contracts.

| Items Procured | Number of Procurement Activities | Value of Procurement Activities (Le) |
|------------------------------|----------------------------------|--------------------------------------|
| Catering & Hall Rental | 23 | 456,636,000 |
| Office Stationery | 19 | 526,130,500 |
| Air Ticket | 9 | 310,195,755 |
| Consultancy Services | 9 | 524,000,000 |
| Provisions & Sundry Items | 6 | 250,205,000 |
| Printing Services | 5 | 143,128,000 |
| Vehicle Spares & Maintenance | 5 | 95,266,000 |
| Furniture & Fittings | 3 | 204,960,000 |
| ICT Equipment & Materials | 3 | 370,522,000 |
| Office Equipment | 3 | 291,450,000 |
| Building Rehabilitation | 2 | 1,720,057,000 |
| Computer Consumables | 2 | 59,400,000 |
| Office Equipment Maintenance | 2 | 45,755,000 |
| Office Refurbishment | 2 | 76,220,000 |

Key Findings and Observations

1. The institution could not produce several key documents which included the vote service ledger, contract register, payment records and the various SPFs for the procurement activities to aid a comprehensive review process despite several reminders.
2. High level of procurement splitting in order to avoid the threshold for open competitive bidding.
3. Execution of procurement activities not on the plan, thereby increasing government's liabilities.
4. We also observed that procurement activities were executed without making use of the approved standard procurement forms (SPF).
5. Excessive use of RFQ method by the entity.

Recommendations:

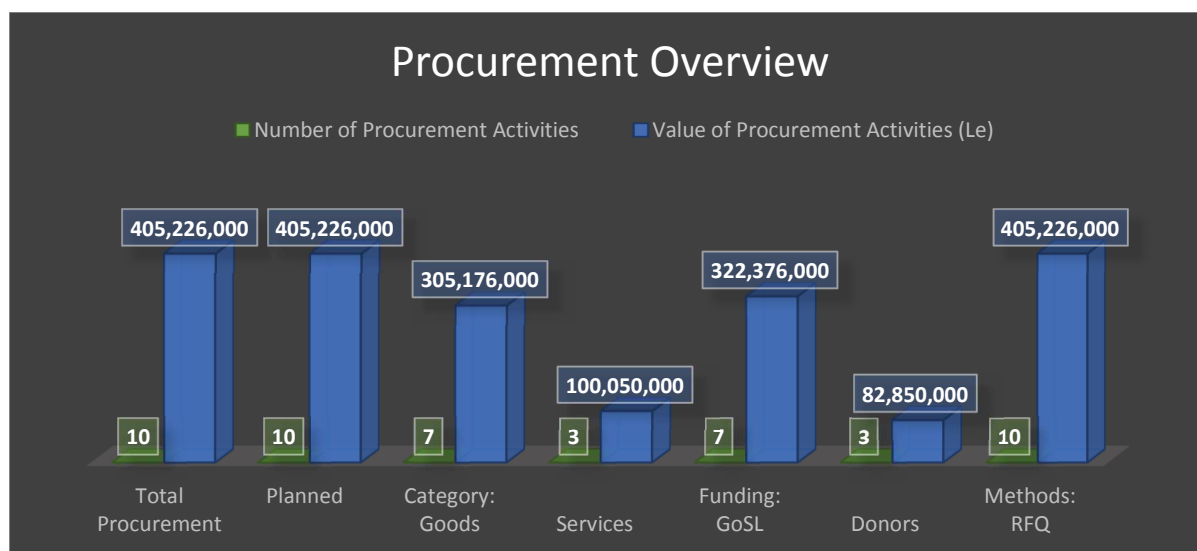
1. MOPED should ensure strict adherence to procurement planning and implementation as provided for in section 29 of the Public Procurement Act of 2016
2. Must make good use of open competitive methods that will help promote transparency, accountability and ensure value for money is achieved.
3. The relevant standard procurement forms must be used to confirm the in Always make full use of the various SPF forms from 1-6 for all procurement activities in order to be in conformity with the Public Procurement Regulations and Act of 2016
4. MOPED must always comply strictly with the approved procurement plan as this will guide disbursement and help save Government funds to a larger extent.
5. Aggregate the values of frequently procured items of similar nature and make use of framework contracts to save time, cost etc
6. Must improve on their procurement records management to enhance proper monitoring and detailed reporting of all procurement activities.

Ministry of Social Welfare Gender and Children Affairs

The National Public Procurement Authority undertook 2019 procurement process and procedure reviews at the Ministry of Social Welfare, Gender and Children's Affairs (MSWGCA). Based on the documents presented for our review, the entity implemented ten (10) procurement activities with a total value of our hundred and five million two hundred and twenty-six thousand Leones (Le405,226,000). All procurement activities were executed as planned through the Request for Quotation method. The Government of Sierra Leone funded 80% of the value of procurements amounting to Le 322,376,000 and the remaining 30% funded by Donors to the value of Le 82,850,000. It was observed that 75% of the value of procurement amounting to Le 305,176,000 were used to procure goods through RFQ and the remaining 25% to the tune of Le 100,050,000 for procurement of Services using RFQ method respectively.

The table and graph below provide summary analysis of all procurement activities and their financial impact carried out by the MSWGCA.

| Activities | Number of Procurement Activities | Percentage (%) Number of Procurement | Value of Procurement Activities (Le) | Percentage (%) Value of Procurement |
|-------------------|----------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Total Procurement | 10 | | 405,226,000 | |
| Planned | 10 | 100% | 405,226,000 | 100% |
| Category: Goods | 7 | 70% | 305,176,000 | 75% |
| Services | 3 | 30% | 100,050,000 | 25% |
| Funding: GoSL | 7 | 70% | 322,376,000 | 80% |
| Donors | 3 | 30% | 82,850,000 | 20% |
| Methods: RFQ | 10 | 100% | 405,226,000 | 100% |



Key Observations and Recommendations

1. We wish to appreciate the Ministry for their adherence to procurement planning as enshrined in the Public Procurement Act of 2016 as all the activities implemented were planned. We hope other entities will emulate this action to ensure procurement activities are strictly linked to approved budget.
2. However, the Ministry should ensure implementation of procurement activities conforms to the approved plan as we observed that some Procurement activities were planned but not executed as planned as shown in the table below.

| Activity | Planned Method | Estimated Value (Le) | Actual Method Used @ Execution | Actual Completion Value (Le) |
|------------------------------|----------------|----------------------|--------------------------------|------------------------------|
| Stationery | NCB | 126,500,000 | RFQ | 103,736,000 |
| Provisions/Catering Service | ICB | 701,250,000 | RFQ | 100,050,000 |
| Office Equipment/ Furniture | ICB | 1,850,500,000 | RFQ | 100,000,000 |
| ICT Equipment/Support | NCB | 370,000,000 | RFQ | 16,440,000 |
| Computer Running Cost/Toners | NCB | 120,000,000 | RFQ | 85,000,000 |

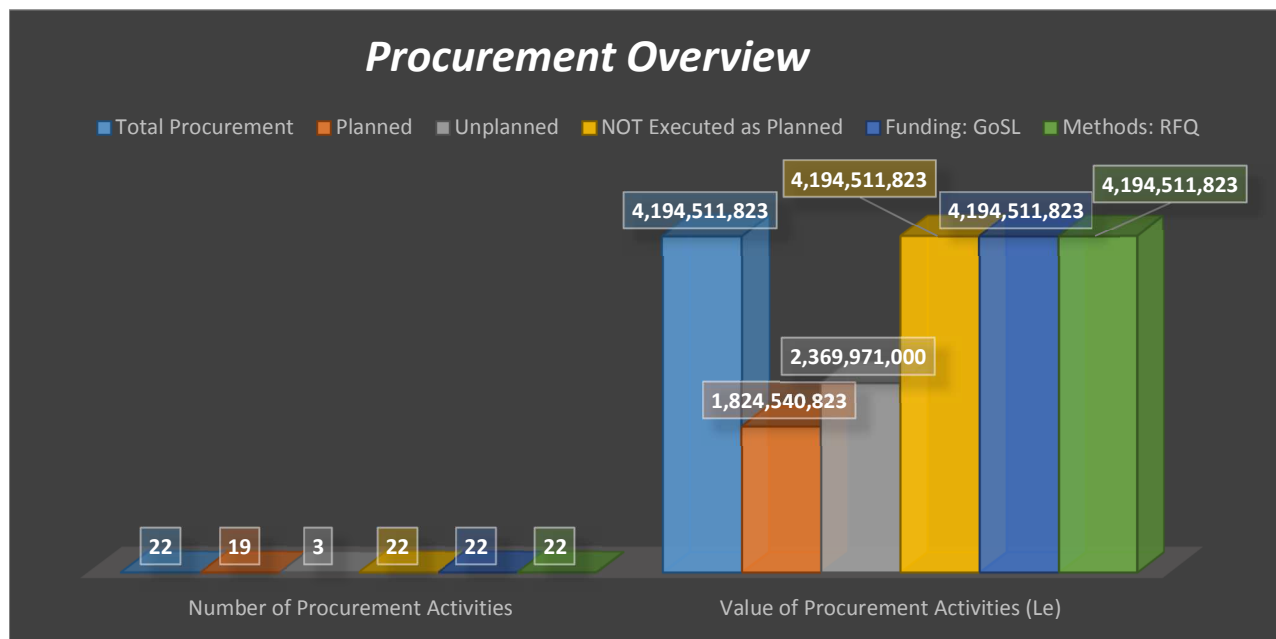
3. The Ministry must ensure proper use of all approved standard procurement forms from inception to completion of their procurement processes.
4. We observed that procurement records management were poor, and the Ministry was unable to produce relevant documents during the review that would have allowed reviewers to perform detailed reviews. The contract register, vote service ledger, records of delivery, contract completion report and payment records were not provided. We found that some LPOs were missing within the contract files therefore, some contract award and effectiveness dates could not be determined. No request for payment records was kept with the Finance department.
5. Excessive use of the Request for Quotation method by the entity.

Ministry of Sports

In 2019 financial year, based on records presented for our review, Ministry of Sports implemented twenty-two (22) procurement activities amounting to four billion one hundred and ninety-four million five hundred and eleven thousand eight hundred and twenty-three Leones (Le4,194,511,823) all 100% funded by the Government of Sierra Leone. From the review, 86% of the value of procurement activities implemented were planned but never executed in accordance with the approved plan. Procurement of services totaling Le 3,637,395,000 being 87% accounts for the highest value of procurement followed by procurement of Goods amounting to Le 442,080,823 being 11% and procurement of Works amounting to Le 115,036,000 being 3% respectively. Request for quotation method was used throughout the financial year to execute various procurement activities. Records of payments, evaluation reports, Vote Service Ledger and other relevant documents requested were not made available for review thereby constricting the scope of the review.

The table and graph below provide summary analysis of all procurement activities:

| Activities | Number of Procurement Activities | Percentage (%) Number of Procurement | Value of Procurement Activities (Le) | Percentage (%) Value of Procurement |
|-------------------------|----------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Total Procurement | 22 | | 4,194,511,823 | |
| Planned | 19 | 86% | 1,824,540,823 | 43% |
| Unplanned | 3 | 14% | 2,369,971,000 | 57% |
| NOT Executed as Planned | 22 | 100% | 4,194,511,823 | 100% |
| Category: Goods | 12 | 55% | 442,080,823 | 11% |
| Works | 1 | 5% | 115,036,000 | 3% |
| Services | 9 | 41% | 3,637,395,000 | 87% |
| Funding: GoSL | 22 | 100% | 4,194,511,823 | 100% |
| Methods: RFQ | 22 | 100% | 4,194,511,823 | 100% |



We further observed that some procurement activities were planned but not executed as planned as shown in the table below:

| Activity | Planned Method | Estimated Value (Le) | Actual Method Used @ Execution | Actual Completion Value (Le) |
|--|----------------|----------------------|--------------------------------|------------------------------|
| Air Tickets | NCB | 11,375,365,000 | RFQ | 2,942,530,000 |
| Procurement of Costumes (Dress) | NCB | 162,220,000 | RFQ | 77,588,253 |
| Uniform/Protective Gears | RFQ | 32,500,000 | RFQ | 51,884,570 |
| Office Supplies and Consumables | NCB | 80,000,000 | RFQ | 82,500,000 |
| Office Furniture and Equipment | NCB | 200,000,000 | RFQ | 128,350,000 |
| Vehicle Maintenance | LCS | 24,000,000 | RFQ | 61,935,000 |
| Building Maintenance | NCB | 300,000,000 | RFQ | 115,036,000 |
| Refreshment for Participant | LCS | 193,900,000 | RFQ | 84,658,000 |
| Printing of identity cards for staff of the Ministry of Sports | Not Planned | No Estimate | RFQ | 7,280,000 |
| Procurement of Banner and back drop | Not Planned | No Estimate | RFQ | 5,400,000 |

From the above table, Ministry of Sports should ensure strict adherence to the procurement plan and its implementation as provided for in section 29 of the Public Procurement Act of 2016. The deliberate use of RFQ for activities that fall within competitive threshold undermines the promotion of value for money in the public procurement landscape.

The review revealed that the Ministry under reported their procurement activities. It was observed that the Ministry undertook much more activities (as seen in the SPF6 for 2019) than reported for assessment. The table below shows procurement activities that were reported to NPPA through the Standard Procurement Form 6 (SPF6), but documentations were not presented during the course of the review process. According to the procurement officer, these are activities carried out by Ministry of Finance on behalf of Ministry of sports therefore the documents are with MoS for these activities.

| Description of Procurement | Procurement Number | Contract Amount |
|---|---|-----------------|
| Return Air tickets for Karate Fed | MOS/RFQ/ADMIN/01/20 | 113,586,832 |
| Office furniture for Hon. Minister | MOS/RFQ/ADMIN/MIN/001/19 | 38,000,000 |
| Return Air tickets TO Morocco for Hon. Minister | MOS/RFQ/ADMIN/20/23742 (IFMIS LPO No.) | 29,250,000 |
| Return Air tickets Niamey-Niger | MOS/RFQ/ADMIN/20/23183 (IFMIS LPO No.) | 322,875,000 |
| Return Air tickets to Abuja | MOS/RFQ/ADMIN/20/22731 (IFMIS LPO No.) | 86,400,000 |
| Return Air tickets to Cape Verde | MOS/RFQ/ADMIN/20/22956 (IFMIS LPO No.) | 727,200,000 |
| Return Air tickets to Benin for the National Tennis Association | MOS/RFQ/ADMIN/20/22730 (IFMIS LPO No.) | 63,000,000 |
| Return Air tickets to Nairobi for Hon. Minister | MOS/RFQ/ADMIN/20/22733 (IFMIS LPO No.) | 16,100,000 |
| Return Air tickets to Senegal for National Karate Association | MOS/RFQ/ADMIN/20/22728 (IFMIS LPO No.) | 56,700,000 |

Key Observations and Recommendations

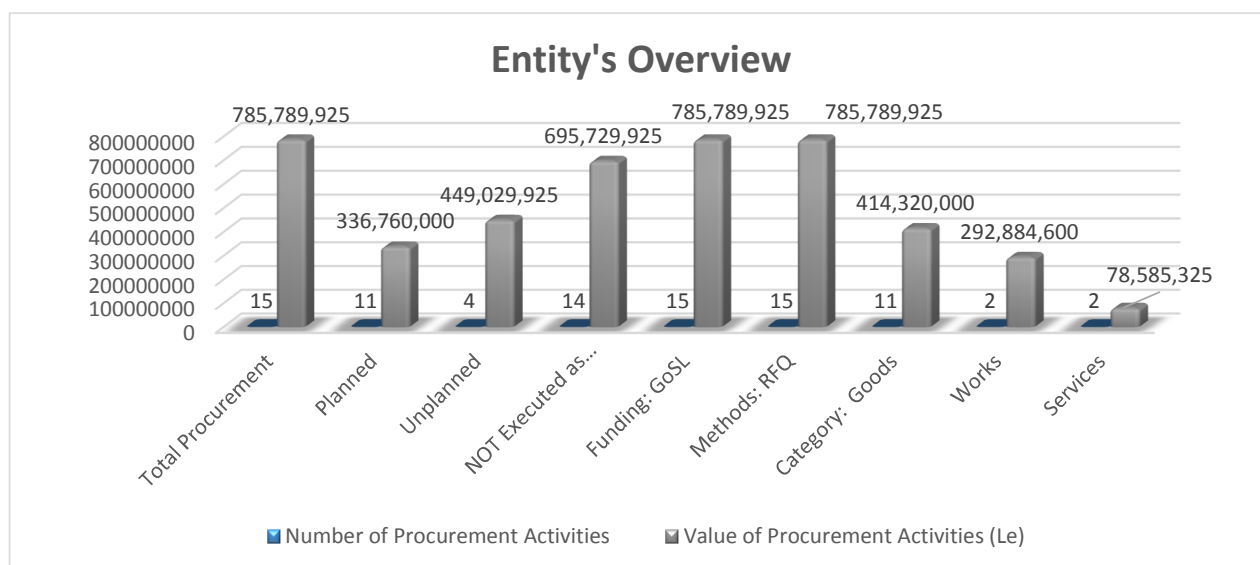
- vi. Non-conformity to procurement plan by the Ministry contrary to section 29 of the Public Procurement Act and Regulations. The Ministry of Sports should always comply strictly with the approved procurement plan as this will guide disbursement.
- vii. Ministry of Sports should ensure every activity undertaken in the name of the Ministry are recorded, stored and the documents presented anytime they are required. The essence of the exercise is to assess all procurement activities undertaken by procuring entities and advise government accordingly. However, if activities are underreported by entities, NPPA will not be well positioned to give credible advice to government for proper financial management.
- viii. The Ministry should ensure full use of Standard Procurement Forms (SPF 1-6) are used by the Ministry as there was no records to show that it is being used by the entity. It was noted the SPF 3-4 that deal with Approval of Procurement Committee and Evaluation Report for procurement activities that will ascertain how contracts are awarded were not used by the MoS.
- ix. The deliberate and excessive use of the Request for Quotation method are drastically minimized, and the Ministry must make full use of framework contracts for frequently procured items of similar nature.

Ministry of Technical and Higher Education

The National Public Procurement Authority conducted annual procurement assessment review at the Ministry of Technical and Higher Education for the 2019 financial year during which it was established that MTHE implemented fifteen (15) procurement activities to the value of seven hundred and eighty-five million, seven hundred and eighty-nine thousand, nine hundred and twenty-five Leones (Le785,789,925) and funded 100% by the Government of Sierra Leone based on records presented for the review. It was observed that 11 of the activities totaling Le336,760,000 being 43% of the value were planned and the remaining 4 totaling Le449,029,925 being 57% of the value were not planned procurement activities. It was further noted that 89% of the value of planned procurements executed were not in accordance with the approved procurement plan thereby contravening section 29 of the Public Procurement Act of 2016.

The review revealed that 73% (11) of their activities were for the procurement of goods with a total value of Le414,320,000 whereas 13% (2) were for the procurement of works with a value of Le 292,884,600 and the remaining 13% (2) for the procurement of services valued at Le 78,585,325. All the contracts were implemented using RFQ. The below table and graph provide summary analysis of all procurement activities executed by the entity for the year under review.

| Activities | Number of Procurement Activities | Percentage (%) Number of Procurement | Value of Procurement Activities (Le) | Percentage (%) Value of Procurement |
|-------------------------|----------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Total Procurement | 15 | | 785,789,925 | |
| Planned | 11 | 73% | 336,760,000 | 43% |
| Unplanned | 4 | 27% | 449,029,925 | 57% |
| NOT Executed as Planned | 14 | 93% | 695,729,925 | 89% |
| Category: Goods | 11 | 73% | 414,320,000 | 53% |
| Works | 2 | 13% | 292,884,600 | 37% |
| Services | 2 | 13% | 78,585,325 | 10% |
| Funding: GoSL | 15 | 100% | 785,789,925 | 100% |
| Methods: RFQ | 15 | 100% | 785,789,925 | 100% |



Key Observations and Recommendations

Non-conformity to Procurement Plan - We observed that some procurement activities executed were not in the procurement plan provided and some activities were not executed as planned.

Non-availability of Delivery Notes - We also observed that some procurement activities executed did not have supporting documents such as Delivery Notes to show that these were indeed carried out as stated.

Splitting/Repetitive Buying - It was observed that splitting continuous for certain procurement activities which if aggregated will lead to open competitive bidding method in terms of the threshold involved. E.g. ICT Consumables using RFQ when the total value exceeds the threshold set for RFQ summing up to Le107, 700,000.

Non-Use of Standard Procurement Forms - We also found out that the key NPPA documents like SPF2 (Seeking Approval), SPF3 (Approval of Procurement Committee), SPF4 (Evaluation Report), Standard Bidding Documents, Standard Contract Documents/LPOs for some RFQs activities were not used by the Ministry in execution of their procurement processes.

Non-availability of key documents like Contract Register, Vote Service Ledger, payment records were not available during the review process.

Ineffective Inspection and Acceptance Committee - We observed that the inspection and acceptance committee was not constituted for some activities to ensure acceptance of the goods, works or services delivered/performed.

Ministry of Tourism and Cultural Affairs

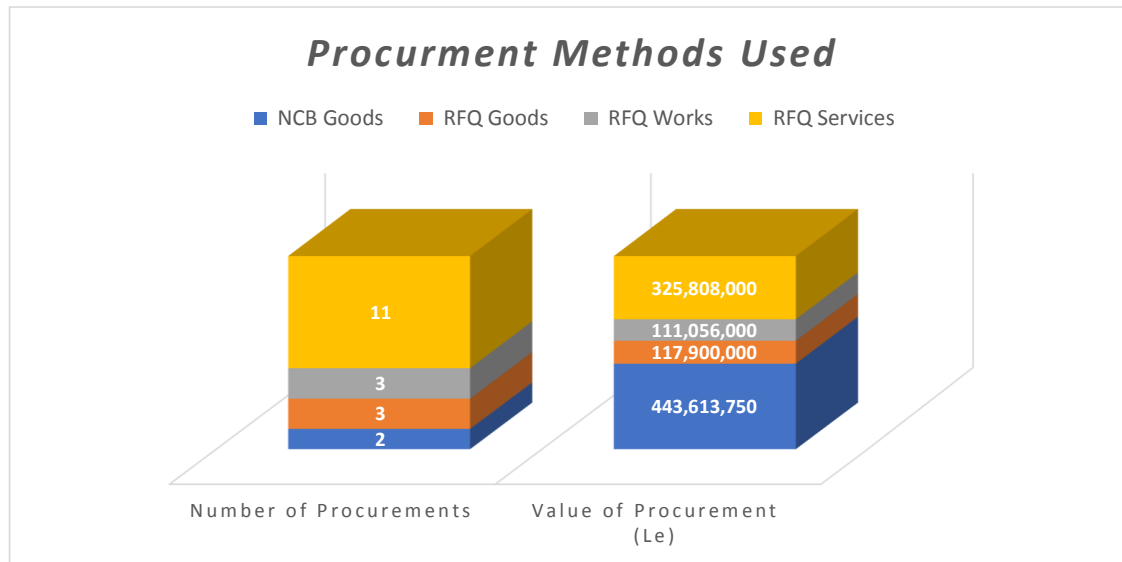
For the 2019 financial year, the Ministry of Tourism and Cultural Affairs carried out nineteen (19) procurement activities with a cumulative value of nine hundred and ninety-eight million, three hundred and seventy-seven thousand seven hundred and fifty leones (Le 998,377,750) based on documents for reviews. The activities were 100% funded by government of Sierra Leone. It was noted that 92% of the value of procurement amounting to Le 915,817,750 were planned activities whereas the remaining 8% amounting to Le 82,560,000 were not planned and approved procurements.

The reviews further revealed that 58% of the activities with a value of Le325,808,000 were for the procurement of Services followed by 26% for the procurement of Goods with a total value of Le561,513,750 and the remaining 16% were for the procurement of works with a value of Le325,808,000. Only two (2) contracts were implemented using NCB with a total cost Le443,613,750 and seventeen (17) contracts with a total cost of Le 554,764,000 executed using RFQ.

The table below provides summary analysis of all procurement activities and their financial impact carried out by the Petroleum Regulatory Agency.

| Activities | Number of Procurement Activities | Percentage (%) Number of Procurement | Value of Procurement Activities (Le) | Percentage (%) Value of Procurement |
|-------------------|----------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Total Procurement | 19 | | 998,377,750 | |
| Planned | 17 | 89% | 915,817,750 | 92% |
| Unplanned | 2 | 11% | 82,560,000 | 8% |
| Category: Goods | 5 | 26% | 561,513,750 | 56% |
| Works | 3 | 16% | 111,056,000 | 11% |
| Services | 11 | 58% | 325,808,000 | 33% |
| Funding: GoSL | 19 | 100% | 998,377,750 | 100% |
| Methods: NCB | 2 | 11% | 443,613,750 | 44% |
| RFQ | 17 | 89% | 554,764,750 | 56% |

The below graph provides details of the various procurement methods used by the entity in execution of its procurement activities. Based on the records, 44% of the value of procurement were for Goods executed through NCB followed by 33% for Services implemented through RFQ.



Key Observations and Recommendations

- i. Key document like Contract Register, Vote Service Ledger, Bid Evaluation Report (Technical and Financial), Records of Delivery and Contract Completion, Payment Records were not produced during the review process.
- ii. The Ministry is not making use of the various standard procurement forms (SPF 1-6) in execution of its procurement processes.
- iii. Procurement activities executed contrary to the Ministry's approved procurement plan.
- iv. Deliberate overuse of the Request for Quotation method by the entity
- v. Splitting of procurement activities for frequently procured items of similar nature by the entity.

Ministry of Water Resources (MoWR)

The Ministry of Water Resources reported a total of ten (10) procurement activities for the 2019 financial year with a total value of two hundred and twenty-four million, eight hundred and twenty-seven thousand leones (Le224,827,000). All procurement activities undertaken were 100% funded by the Government of Sierra Leone.

All 10 activities were reported as planned, but the fact that they were not executed in conformity with the plan and all the activities were implemented using RFQ makes it harder to believe that the activities were planned. Nonconformity to procurement plans leads to miss-procurement which ultimately leads to waste of Government funds and thereby constraining other relevant areas of need. Nine (9) of the ten activities carried out were for the procurement of goods amounting to Le 204,827,000 (91%) and the remaining one activity to the value of Le 20,000,000 was for the procurement of Works. All the procurement activities implemented were not recorded in the procuring entity's contract register that would have provided more information on the activities undertaken by the Ministry during the year under review.

From the table below, it is clear that high level of procurement splitting was done by this Ministry in execution of their activities as shown.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|-------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 10 | | 224,827,000 | |
| Planned | 10 | 100% | 224,827,000 | 100% |
| Not Executed as Planned | 10 | 100% | 224,827,000 | 100% |
| Category: Goods | 9 | 90% | 204,827,000 | 91% |
| Works | 1 | 10% | 20,000,000 | 9% |
| Funding: GoSL | 10 | 100% | 224,827,000 | 100% |
| Methods: RFQ | 10 | 100% | 224,827,000 | 100% |

During the review process, the Senior Procurement Officer was asked for copies of documents listed in the notification letter communicated to all entities to be made available to aid the process. But surprisingly, only the copy of the approved and updated 2019 Procurement Plan and a page write up of which he assumes as his contract register were made available. All other required documents were not made available for reviews, not even the payment records. The Senior Procurement Officer told the team that he has no payment records. In fact, he claimed he has no knowledge of it, and that all payment are been made by the Ministry of Finance (MOF). Other relevant required documentations like the contract register, records of delivery and contract completion, standard contract document/lpo, payment records etc as stated in the letter of notification to ensure detailed review of all procurement activities are undertaken were also not provided despite several request.

We also observed that the Ministry was failing to make full use of the various Standard Procurement Forms as required that includes SPF1 (Requisition Form), SPF2 (Submission to Procurement Committee for Approval), SPF3(Procurement Committee), SPF4 (Evaluation Report/Least Cost Selection), SPF5 (Evaluation Report/Quality & Cost Based Selection),

SPF6 (Monthly Procurement Report to NPPA), Standard Contract Documents/LPOs. Despite several requests, non was provided for review.

We observe that some Procurement activities were planned but not carried as planned. The amount stated as the estimated value differ from the executed amount and Procurement methods differ from plan. Below are the List of activities:

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|------------------------|-------------|----------------|---------------|-------------------------|
| Equipment &Electricals | NCB | Le 158,403,060 | RFQ | Le 16,517,000 |
| Equipment | NCB | Le 158,403,060 | RFQ | Le 34,000,000 |
| Stationery | NCB | Le 98,666,300 | RFQ | Le 26,310,000 |
| Building Maintenance | NCB | Le 500,000,000 | RFQ | Le 20,000,000 |
| Vehicle Maintenance | NCB | Le 140,000,000 | RFQ | Le 32,000,000 |
| Provisions | NCB | Le 136,464,000 | RFQ | Le 20,000,000 |
| Office Furniture | NCB | Le 340,812,000 | RFQ | Le 14,000,000 |
| Rain Gears | RFQ | Le 40,000,000 | RFQ | Le 16,000,000 |
| Toiletries | RFQ | Le 25,216,000 | RFQ | Le 20,000,000 |
| Machinery Maintenance | RFQ | Le 45,000,000 | RFQ | Le 26,000,000 |

Ministry of Works and Public Assets (MoWPA)

For the 2019 review, the Ministry of Works and Public Assets undertook fifty-nine procurement activities (59) that amounted to twenty-nine billion, five hundred and fourteen million, two hundred and ninety thousand, one hundred and thirty leones (Le29,514,290,130). All procurement activities executed were reported as not planned which shows high level of non-compliance to the legal requirements. Implementation of unplanned and unapproved procurement activities creates unplanned liabilities for government thereby forcing Government to spend the limited available resources on unplanned and unbudgeted activities. All procurement activities implemented were funded by the government of Sierra Leone.

The review further revealed that seven (7) procurement activities to the value of Le22,547,670,950 being 76% of the value which falls within competitive threshold of ICB & NCB were implemented by the entity without being reviewed and endorsed by the NPPA. It was also observed during the review that eleven (11) activities amounting to Le2,087,501,870 that were above RFQ threshold were executed by the entity using non-competitive method of RFQ. This deprived the state from realizing greater value for money had they employed competitive methods of procurement.

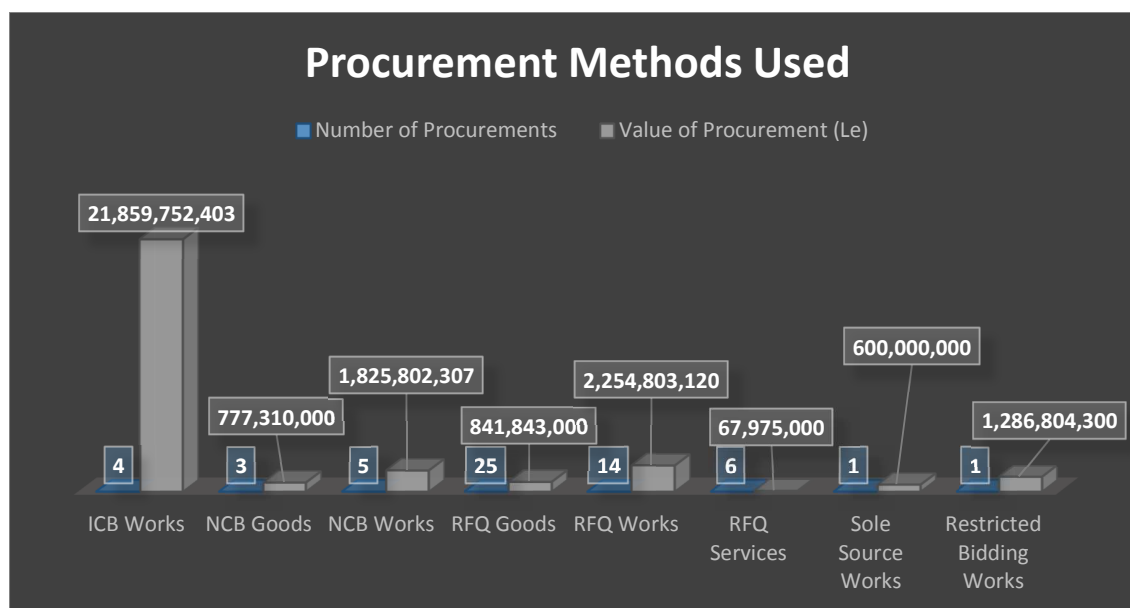
The categories of procurement were goods, works and services. Procurement of works accounted for the higher value of activity followed by procurement of goods and service. Procurement of works executed through 25 activities amounted to Le27,827,162,130 being 94% of the value followed by procurement of goods implemented through 28 procurement activities totalling Le1,619,153,000 being 5% of the value and procurement of services executed through 6 procurement activities amounting to Le67,975,000 being 0.2% of the value respectively.

The methods of procurement used by the entity were international competitive bidding (ICB), national competitive bidding (NCB), the request for quotation methods (RFQ), Sole source

and restricted bidding methods. 83% of the cumulative value of procurement was implemented using open competitive methods of ICB and NCB. ICB procurement accounted for Le21,859,752,403, NCB procurement accounted for Le12,603,112,307, RFQ accounted for Le3,164,621,120. Sole Source accounted for Le600,000,000 and restricted bidding accounted for Le 1,286,804,300 respectively. From the table below, open competitive methods accounted for the highest value of procurement whereas non-competitive methods accounted for the highest number of activities as shown.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|---|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 59 | | 29,514,290,130 | |
| Procurement Not Planned | 59 | 100% | 29,514,290,130 | 100% |
| Procurement NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 7 | 12% | 22,547,670,950 | 76% |
| Category: Goods | 28 | 47% | 1,619,153,000 | 5% |
| Works | 25 | 42% | 27,827,162,130 | 94% |
| Services | 6 | 10% | 67,975,000 | 0.2% |
| Funding: GoSL | 59 | 100% | 29,514,290,130 | 100% |
| Methods: ICB | 4 | 7% | 21,859,752,403 | 74% |
| NCB | 8 | 14% | 2,603,112,307 | 9% |
| RFQ | 45 | 76% | 3,164,621,120 | 11% |
| Sole Source | 1 | 2% | 600,000,000 | 2% |
| Restricted Bidding | 1 | 2% | 1,286,804,300 | 4% |
| Procurement above RFQ threshold | 11 | 19% | 2,087,501,870 | 7% |

Below is a graphical representation showing the various categories and methods of procurement activities by the entity and their equivalent financial values. From the graph, procurement of goods using ICB accounted for the highest value and procurement of goods using RFQ accounted for the highest number of activities as shown:



Key Observations and Recommendations

During the review process, the Senior Procurement Officer was requested severally to provide copies of the various documents listed in the notification letter to be made available to aid the process. However, after several engagement with the leadership of the Ministry, access to these documents we never granted to our team and therefore the team could not undertake detailed review process to ascertain whether all the activities were reported and if procedures and processes were in conformity with the legal framework.

Based on the reviews, it was observed that most of the procurement activities executed by the Ministry were not produced for review. There were gaps in the procurement numbers and some activities were without procurement numbers. We also noted that procurement numbers for majority of the RFQ activities executed were replicated.

The reviews further revealed that the Ministry was not making full use of the various Standard Procurement Forms as required by law. These forms are designed to standardize public procurement across all the public sector and enhance easy trail of procurement processes from inception to completion.

There was high level of procurement splitting by the Ministry observed during the review. The Ministry should aggregate values of frequently purchased items of similar nature and use open competitive methods and adopt signing of framework contracts thereby saving cost, time and ensuring value for money is achieved. Some of the activities are provided in the table below:

| Activities | Number of Procurements | Value of Procurement (Le) |
|------------------------------|------------------------|---------------------------|
| Building Rehabilitation | 17 | 8,368,601,337 |
| Vehicle Spares & Maintenance | 15 | 233,880,000 |
| Furniture & Fittings | 7 | 1,086,995,000 |
| Office Refurbishment | 5 | 5,394,376,510 |
| Office Equipment | 3 | 73,003,000 |
| Office Stationery | 3 | 79,600,000 |
| Building Construction | 2 | 10,986,538,820 |

The Ministry should ensure only approved and planned procurement activities are implemented as implementation of non-approved and unplanned activities are noted as mis-procurement as they contravene the legal framework. The Ministry should implement its procurement activities in line with its approved procurement plan and schedule to avoid splitting of activities above the threshold as this is in contravention of Section 37-1 of the 2016 NPPA.

We observed that some Procurement activities were executed using the wrong procurement methods as guided by the procurement methods thresholds. Also, the review of RFQ items revealed a pattern of splitting to deliberately avoid open competition. Below are the some of the list of activities:

| Procurement Activity | Contract Awarded | Contract Value | Procurement Method |
|---|--|-------------------|--------------------|
| Rehabilitation work of floors of main building boys' quarters | ESTU Enterprise Construction and General Merchandise | Le 165,125,000.00 | RFQ |
| Rehabilitation work to Senior Gov't Quarter Juba Hill | ESTU Enterprise Construction and General Merchandise | Le 161,820,000.00 | RFQ |
| Rehabilitation of walls of Main Building Palava hut | ESTU Enterprise Construction and General Merchandise | Le 118,570,000.00 | RFQ |
| Rehabilitation and Face-lifting of works to Parliament Building | I AND I CONSTRUCTION GENERAL SUPPLY | Le 110,365,000.00 | RFQ |
| Extension of Well of Parliament and Glazing Glass | I AND I CONSTRUCTION GENERAL SUPPLY | Le 389,077,500.00 | RFQ |
| Extension of Well of Parliament and Glazing Glass | I AND I CONSTRUCTION GENERAL SUPPLY | Le 198,425,750.00 | RFQ |
| Extension of Well of Parliament and Glazing Glass | I AND I CONSTRUCTION GENERAL SUPPLY | Le 190,653,750.00 | RFQ |

Non-disclosure of information required by the Authority is in breach of section 15 of the Public Procurement Act, 2016. The Ministry should ensure full disclosure of its procurement activities to help promote transparency and accountability in public spending.

The Ministry should ensure the use of open competitive methods becomes their default procurement methods to enhance transparency, accountability and fairness in public procurement landscape. They should aggregate values of frequently purchased items of similar nature and use open competitive methods and adopt signing of framework contracts.

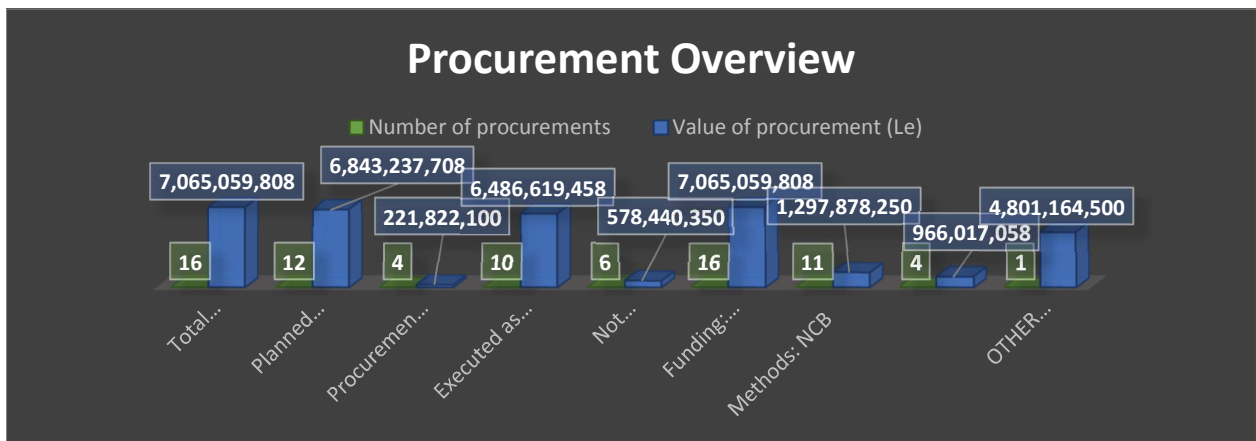
National AIDS Coordinating Secretariat (NAS)

The National Public Procurement Authority undertook annual procurement assessment review for 2019 financial year at the NAS with a view to provide an open picture of the procurement activities of the entity. Based on the information obtained from the documents presented during the review process, it was established that NAS implemented sixteen (16) procurement activities with a cumulative value of seven billion, sixty-five million, fifty-nine thousand, eight hundred and eight leones (Le 7,065,059,808) that were 100% funded by Donor partners.

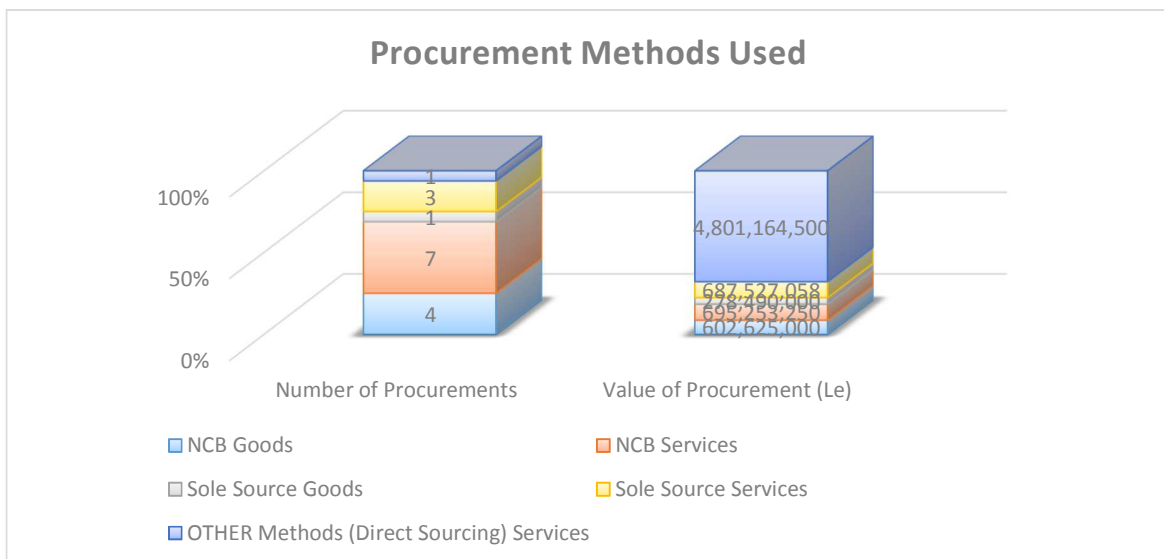
The review revealed that planned procurement activities reported values at Le 6,843,237,708 being 97% of the value procurement using 12 activities whereas unplanned but executed procurement activities accounts for Le 221,822,100 being 3% of the value of procurement. It was further noted during the review that 92% of the activities were implemented in conformity with the approved plan which is good for procurement planning but the remaining 8% Le 578,440,350) of the value of activities were not executed in line with the approved procurement plan.

The review revealed that 31% (5) of their activities were for the procurement of goods with a total value of Le 881,115,000 whereas 69% (11) of the activities were for the procurement of Services with a value of Le 6,183,944,808. The activities were implemented using National Competitive bidding, Sole Sourcing and Other procurement methods like direct source respectively. The use of direct source is illegal as it does not constitute a binding contract. NCB accounts for 18% (Le 1,297,878,250) of the value, Sole Source accounts for 14% (Le 966,017,058) of the value and direct sourcing accounts for the highest value of activity to the tune of Le 4,801,164,500. During our reviews, we realized that procurement of Integrated Bio-Behavioral Surveillance Survey (IBBSS) and Population Size Estimation of Key Population and Disabled Persons in Sierra Leone to the value of Le 4,801,164,500 (USD 497,530) was procured through Direct Sourcing without recourse to the Authority for endorsement. The below table and graph provide summary analysis of all procurement activities executed by the entity and their financial impact for the year under review.

| Activities | Number of procurements | Percentage (%) Number of Procurement | Value of procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total procurement | 16 | | 7,065,059,808 | |
| Planned Procurement | 12 | 75% | 6,843,237,708 | 97% |
| Procurement Not Planned | 4 | 25% | 221,822,100 | 3% |
| Executed as Planned | 10 | 63% | 6,486,619,458 | 92% |
| Not Executed as Planned | 6 | 38% | 578,440,350 | 8% |
| Category: Goods | 5 | 31% | 881,115,000 | 12% |
| Services | 11 | 69% | 6,183,944,808 | 88% |
| Funding: Donor | 16 | 100% | 7,065,059,808 | 100% |
| Methods: NCB | 11 | 69% | 1,297,878,250 | 18% |
| Sole Source | 4 | 25% | 966,017,058 | 14% |
| OTHER Methods (Direct Sourcing, Proforma Invoice etc) | 1 | 6% | 4,801,164,500 | 68% |



The below chart provides information of the various procurement methods used by NAS for each category of procurement during the year under review. From the details shown, procurement services using direct sourcing accounts for the highest value activity whereas procurement of services using NCB accounts for the highest number of activity.



Even though notification of letter sent almost 2 months in advance detailing the various documents to be presented to the team during the exercise in order to aid their work, NAS could not provide Vote Service Ledger and Payment Records to the team.

We also observed that standard procurement forms 1-6 were not used for some of the procurement activities executed by the entity.

The review revealed that some procurement activities were planned but not carried out in conformity with the approved plan as the methods and values stated in the plan differ from what was executed. We recommend that the National HIV/AIDS Secretariat learn to always comply strictly with the approved procurement plan as this will guide disbursement and help save Government funds to a larger extent.

The use of framework contract for frequently purchased items/activities which will reduce the sourcing time and save the resources of the entity is highly recommended to address the issues of procurement splitting.

National Assets and Government Property Commission (NAGPC)

The National Public Procurement Authority conducted annual procurement review for 2019 at the National Assets and Government Property Commission. Based on documents reviewed, the NAGPC undertook twenty-three (23) procurement activities with a total value of one hundred and fifty-four million, twenty-three thousand three hundred and seventy-five leones (Le 154,023,375). All the procurement activities were 100% funded by the government of Sierra Leone. The activities executed were not planned and not approved which contravenes section 29 of the Public Procurement Act of 2017. Procurement of goods accounts for 18 activities to the value of Le 137,038,775 followed by procurement of services procured through 5 activities to the value of Le 16,984,600. All the activities were implemented through non-competitive methods of others largely based on proforma invoice. The use of proforma invoice is illegal as it does not form the basis for a binding contract.

The below table provides overview of the procurement activities and their financial impact:

| Activities | Number of Procurements | Value of Procurement (Le) |
|---|-------------------------------|----------------------------------|
| Total Procurement | 23 | 154,023,375 |
| Not Planned | 23 | 154,023,375 |
| Funding: GoSL | 23 | 154,023,375 |
| Category: Goods | 18 | 137,038,775 |
| Services | 5 | 16,984,600 |
| Methods: Others (Direct Sourcing, Invoice) | 23 | 154,023,375 |

It was observed during the review that the entity does not currently have a trained procurement officer. An assigned staff who is supervised by the Accountant oversee procurement activities. There is urgent need to employ a well-trained procurement practitioner who will provide professional advice on procurement processes and procedures.

The entity was unable to provide relevant documents but not limited to copy of the approved and updated 2019 Procurement Plan, no contract register and Vote Service Ledger.

We also observed that the entity was not making use of the Standard Procurement Forms (SPFs – 1-6) as required by law. There were no SPF1 (Requisition Form), SPF2 (Seeking Approval), SPF3 (Approval of Procurement Committee), SPF4 (Evaluation Report) for the various procurement activities executed.

We observe that there was no Annual Procurement Plan for 2019, which implies that all activities carried out in 2019 were not planned and only Proforma Invoices were used in carrying out procurement activities throughout that year.

We also observed splitting/ repetitive buying occurred in the procurement of the various activities.

National Authorising Office (NAO)

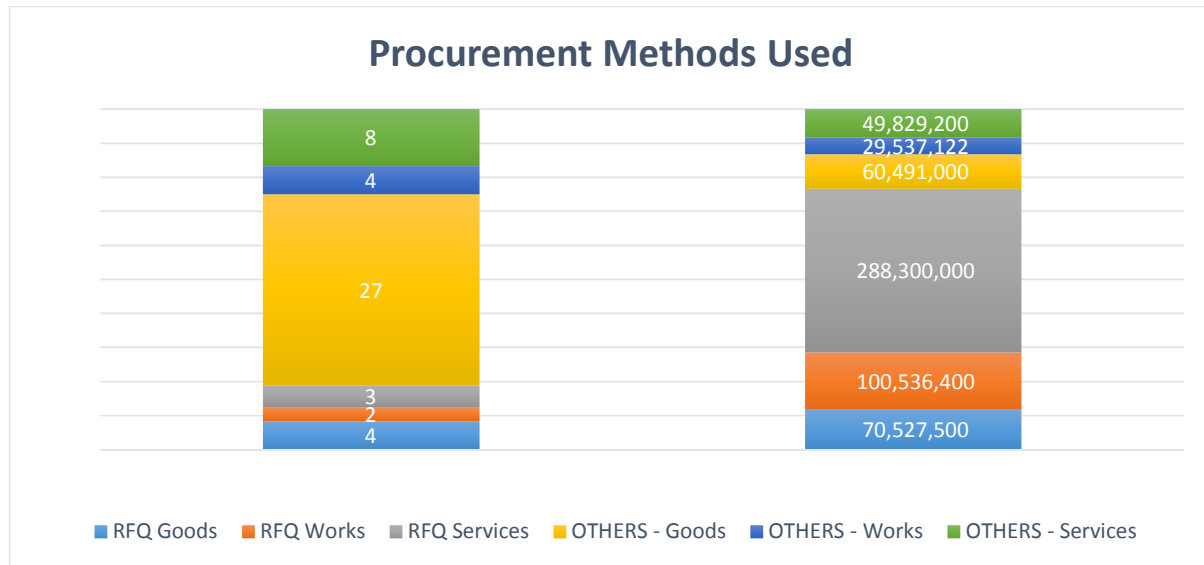
In 2019 financial year, based on records presented for our review, the National Authorising Office (NAO) undertook forty-eight (48) procurement activities with a total value of five hundred and ninety-nine million, two hundred and twenty-one thousand, two hundred and twenty-two Leones (Le 599,221,222). Thirty-one (31) procurement activities with a value of Le 316,817,322 were reported as planned and 17 procurement activities to the value of Le 282,403,900 were executed as unplanned procurements. However, the review revealed that 47 (98%) activities to the value of Le 431,221,222 being 72% were not executed in conformity to the approved procurement plan. This in addition to the methods employed further contradicts the claim that the procurement activities were planned. NAO implemented 2 activities with a value of Le 282,000,000 using RFQ despite the fact that they fall within competitive threshold and would have required the use NCB. There was high level of procurement splitting by the entity. NAO should have aggregated the values of frequently procured items of similar nature and use open competitive methods to sign framework contracts.

Procurement of Services accounts for the highest value followed by procurement of Goods and Works respectively. Value of Services amount to Le 338,129,200, value of Goods amount to Le 131,018,500 and value of Works amount to Le 130,073,522. The request for quotation method was largely used followed by Other methods. Request for quotation method accounts for Le 459,363,900 of the value being 77% of the value procurement whereas other non-competitive methods like direct purchase, proforma invoicing etc accounts for Le 139,857,322 being 23% of the value of procurement activities executed. The activities were funded by the Government of Sierra Leone and Donor partners. GoSL funding amounting to Le 295,499,100 and Donor funding amounts to Le 303,722,122 respectively.

The table below provides overview of the procurement activities implemented by NAO and their corresponding financial impact:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 48 | | 599,221,222 | |
| Planned | 31 | 65% | 316,817,322 | 53% |
| Not Planned | 17 | 35% | 282,403,900 | 47% |
| Executed as Planned | 1 | 2% | 168,000,000 | 28% |
| Not Executed as Planned | 47 | 98% | 431,221,222 | 72% |
| Funding: GoSL | 45 | 94% | 295,499,100 | 49% |
| Donors | 3 | 6% | 303,722,122 | 51% |
| Category: Goods | 31 | 65% | 131,018,500 | 22% |
| Works | 6 | 13% | 130,073,522 | 22% |
| Services | 11 | 23% | 338,129,200 | 56% |
| Methods: RFQ | 9 | 19% | 459,363,900 | 77% |
| Others (Direct Sourcing, Proforma Invoicing) | 39 | 81% | 139,857,322 | 23% |
| Procurement above RFQ threshold | 2 | 4% | 282,000,000 | 47% |

The below graph provides details of the various methods of procurements used by NAO in the year under review. RFQ Services accounts for the highest value of procurement to the tune of Le 288,300,000 and OTHERS – Goods accounts for the highest number of activities as shown below:



The review team was unable to access most of the documents requested that would have aided a detailed review process. The Accountant provided the payment records and Updated and Approved Procurement Plan, which was used by the team. Other documents like the Bid Evaluation Report (Technical and Financial), Records of Delivery and Contract Completion were not provided. The absence of these documents prevented our team from getting clear view on most of the contracts awarded; whether the various suppliers selected met all the eligibility criteria regarding Government Procurement.

We observed that there is no Contract Register/Supplier Database available at NAO and therefore was not available for review. It is helpful to maintain such records as it is helpful in selecting suppliers for all RFQ procurements as well as NCB procurements that are restricted.

We also observed that there are contracts awarded yearly and payments made to the effect without available supporting documents leading to the selection and awards of those contracts. Below table shows details of some of these activities and their related amounts;

| Activity | Procurement Number | Method Used | Plan | Actual Completion Value (Le) |
|---|------------------------------|------------------|------|------------------------------|
| Provision of Security Services to NAO | 2019/NAO-GRANT 3/SECURITY 03 | N/A | No | 114,000,000 |
| Provision of Cleaning Services to NAO | 2019/NAO-GRANT 3/CLEANING 02 | N/A | Yes | 168,000,000 |
| Construction of a Generator House and an open Shed Garage at the NAO | NAO/infra/001/2018 | Proforma Invoice | No | 89,236,400 |
| Electrical repairs and Installation of electrical materials at the NAO Building | N/A | Proforma Invoice | Yes | 20,700,000 |

It was also observed that there is no designated Procurement Officer at NAO over the years. However, all of the procurement activities were undertaken and supervised by the Administration and Finance Department of the entity. There is urgent need to employ a well-trained Procurement practitioner to supervise the procurement processes of the entity in line with the law.

It was observed that some Procurement activities were executed through direct Purchase and using RFQs but not planned as shown below.

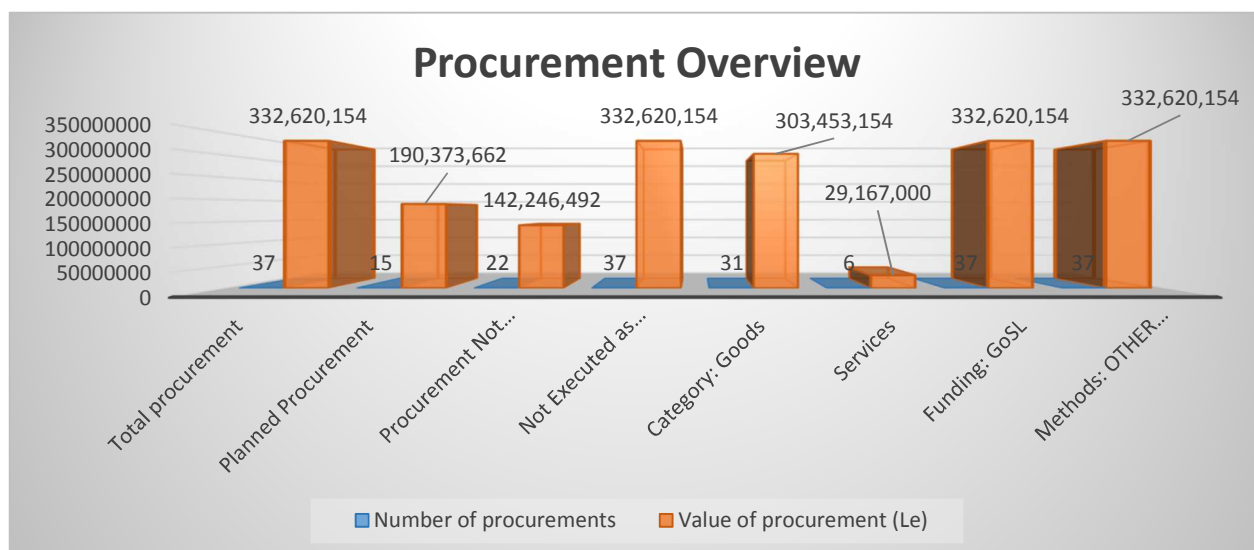
| Activity | Procurement Number | Plan Method | Actual Method | Actual Completion Value (Le) |
|---|------------------------------|-------------|-----------------|------------------------------|
| Construction of a Generator House and an open shed garage at the NAO | NAO/Infra/001/2018 | Not Plan | RFQ | 89,236,400 |
| Provision of security services to the NAO | 2019/NAO-GRANT 3/SECURITY 03 | Not Plan | N/A | 114,000,000 |
| Production of seven (7) Plaque for NAO end of Service Workers | N/A | Not Plan | Direct Purchase | 840,000 |
| Purchase of Vertical blinds for Director and Secretary's Office in the NAO | NAO/ADMIN/2019/001 | Not Plan | RFQ | 6,800,000 |
| Procurement of one (1) HP Office Jet PRO 8710 and 2TB External Hard Drive for the Office of the Director and Archivist respectively | NAO/ADMIN/2019/001 | Not Plan | RFQ | 5,750,000 |
| Procurement of packs of Grafton water for the replenishment of stock at the NAO | N/A | Not Plan | Direct Purchase | 3,700,000 |
| Supply of Furniture to the Office of NAO | NAO/ADMIN/2019 | Not Plan | RFQ | 55,297,500 |
| Maintenance of 18 air conditioner in the NAO | NAO/ADMIN/2019/001 | Not Plan | RFQ | 6,300,000 |

National Commission for Persons with Disability (NCPD)

In 2019 financial year, the National Commission for Persons with Disability (NCPD) undertook thirty-seven (37) procurement activities that amounted to three hundred and thirty-two million, six hundred and twenty thousand, one hundred and fifty-four leones (Le 332,620,154). Fifteen (15) procurement activities were reported as planned with a value of one hundred and ninety million, three hundred and seventy-three thousand, six hundred and sixty-two leones (Le 190,373,662) and twenty-two (22) procurement activities were reported as unplanned with a value of one hundred and forty-two million, two hundred and forty-six thousand, four hundred and ninety-two leones (Le 142,246,492). All the procurement activities were not executed as planned and were 100% funded by the Government of Sierra Leone.

The categories procured were goods and services respectively. In terms of values, goods accounted for 91% (Le 303,453,154) and services accounted for 9% (Le 29,167,000). The review also revealed that non-competitive and illegal method of direct sourcing and proforma invoicing were predominantly used in the execution of all the procurement activities by the entity. The use of proforma invoice alone is illegal and does not constitute a binding contract. The entity failed to use open competitive bidding in conducting any of its activities. Instead, a great amount of splitting resulted in the overuse of direct invoicing methods. The below table and chart provide summary details of the entity's activities and their corresponding values:

| Activities | Number of procurements | Percentage (%) Number of Procurement | Value of procurement (Le) | Percentage (%) Value of Procurement |
|---|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total procurement | 37 | | 332,620,154 | |
| Planned Procurement | 15 | 41% | 190,373,662 | 57% |
| Procurement Not Planned | 22 | 59% | 142,246,492 | 43% |
| Not Executed as Planned | 37 | 100% | 332,620,154 | 100% |
| Category: Goods | 31 | 84% | 303,453,154 | 91% |
| Services | 6 | 16% | 29,167,000 | 9% |
| Funding: GoSL | 37 | 100% | 332,620,154 | 100% |
| Methods: OTHER Methods (Direct Sourcing, Proforma Invoice etc) | 37 | 100% | 332,620,154 | 100% |



During the review, it was revealed that the entity does not have a professional procurement officer and that procurement activities were being executed by the Director of Finance. The handling of procurement activities by a non-professional staff is clearly seen in the outcome of the review as processes and procedures were completely violated by this entity. The decision to assign spending to the Finance Director who controls the purse was wrong and needs to urgently change.

All the relevant documents requested to aid the review process were not produced despite the fact that a letter of notification was sent two months in advance informing them of the activity and the required documents for the activity. Documentation such as Contract Register, Vote Service Ledger, Bid Evaluation Report (Technical and Financial) Records of Delivery and Contract Completion and Payment Records were not produced as all the activities were implemented using wrong and unapproved procurement methods.

The review found that not SPFs (1-6) were used not used as required in the execution of their procurement activities. These forms are: SPF1 (Requisition Form), SPF2 (Seeking Approval),

SPF3 (Approval of Procurement Committee), SPF4 (Evaluation Report), SPF6 (Monthly report to NPPA) were not produced when requested during the review process.

We observed that the Procurement Plan provided by the Commission bears the name of the name of the Ministry of Social Welfare Gender and Children's Affairs. The procurement method stated in the plan differ from the method used for execution. It was observed that direct purchasing using pro-forma invoices were used to execute procurement activities. Below are the List of activities:

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|---|-------------|----------------|-------------------|-------------------------|
| Fuel and oil (vehicle) | RFQ | Le 371,243,109 | Pro-forma Invoice | Le 12,870,000 |
| Fuel and oil (vehicles) | RFQ | Le 371,243,109 | Pro-forma Invoice | Le 16,830,000 |
| Fuel and oil (vehicles) | RFQ | Le 371,243,109 | Pro-forma Invoice | Le 12,274,000 |
| Fuel and oil (vehicles) | RFQ | Le 371,243,109 | Pro-forma Invoice | Le 21,037,500 |
| Fuel and oil (vehicles) | RFQ | Le 371,243,109 | Pro-forma Invoice | Le 12,780,000 |
| Fuel and oil (vehicles) | RFQ | Le 371,243,109 | Pro-forma Invoice | Le 5,220,000 |
| Fuel and oil (vehicles) | RFQ | Le 371,243,109 | Pro-forma Invoice | Le 12,870,000 |
| HP LaserJet printer coloured scan& copy | RFQ | Le 371,243,109 | Pro-forma Invoice | Le 16,797,375 |
| HP Heavy duty laser jet printer multi function | | | Pro-forma Invoice | Le 7,500,000 |
| Hp 17 Toner (Black) | | | Pro-forma Invoice | Le 1,000,000 |
| HP Assorted Rain gears and other items | RFQ | | Pro-forma Invoice | Le 18,900,000 |
| Building Materials | RFQ | | Pro-forma Invoice | Le 2,930,000 |
| Electrical Appliances | RFQ | | Pro-forma Invoice | Le 3,238,515 |
| Standing fan wall fan AVR 2000w | RFQ | | Pro-forma Invoice | Le 13,356,157 |
| 3 Sets * 2pc. Car speaker | RFQ | | Pro-forma Invoice | Le 850,500 |
| 1 Set car tape & 2 sets 12v horns | RFQ | | Pro-forma Invoice | Le1,412,775 |
| Vehicles spear parts | RFQ | | Pro-forma Invoice | Le 11,710,000 |
| Return Air ticket to New York | RFQ | Le 371,243,109 | Pro-forma Invoice | Le 16,797,375 |
| Provision and Toiletries | RFQ | | Pro-forma Invoice | Le 8,614,667 |
| 5 Outer tyres | RFQ | | Pro-forma Invoice | Le 5,433,750 |
| 4 Outer Tyres | RFQ | | Pro-forma Invoice | Le 7,389,900 |
| 2 Outer Tyres | RFQ | | Pro-forma Invoice | Le 3,694,950 |
| Two return Air ticket to New York | RFQ | Le 371,243,107 | Pro-forma Invoice | Le 33,594,740 |
| Dell computer charger | RFQ | | Pro-forma Invoice | Le 250,000 |
| Catering Services | RFQ | | Pro-forma Invoice | Le1,375,000 |
| Repairs of gate | RFQ | Le 29,500,000 | Pro-forma Invoice | Le 567,000 |
| Office and General | RFQ | Le 21,600,000 | Pro-forma Invoice | Le 34,341,300 |
| Office and General | RFQ | Le 21,600,000 | Pro-forma Invoice | Le 6,792,187 |
| Printing of a4 Certificate Glossy card 250 gsm. | RFQ | | | Le 3,450,000 |
| Supply of Stationery | RFQ | Le 149,200,000 | Pro-forma Invoice | Le 16,079.553 |
| 2set of cartridge toners | RFQ | | Pro-forma Invoice | Le 2,400,000 |
| Front and Back Guard Pathfinder | RFQ | | Pro-forma Invoice | Le 3,200,000 |
| Rebuild and workmanship of Prado engine | RFQ | | Pro-forma Invoice | Le 2,800,000 |
| Supply of Stationeries and toiletries and confectioneries | RFQ | Le 149,200,000 | Pro-forma Invoice | Le 9,746,730 |
| Confectionaries, stationeries and detergent | RFQ | Le 149,200,000 | Pro-forma Invoice | Le 6,804,000 |
| Confectionaries, stationeries and Detergent | RFQ | Le 149,200,000 | Pro-forma Invoice | Le 5,640,705 |
| Purchase of two filling cabinet four (4) drawer | RFQ | Le 212,450,000 | Pro-forma Invoice | Le2,268,000 |

We also found out that the NPPA standard bidding documents were not used by the Commission. Documentation regarding the Bidding process such as IFBs, Bidding Documents, Shortlists or Advertisements, bid opening records, Evaluation reports etc were not available. The entity embarked on Direct purchasing instead of the standard procurement methods (RFQ, NCB, ICB, Standard contract /LPO etc.).

National Commission for Privatization (NCP)

For the 2019 financial year, the National Commission for Privatization (NCP) undertook fifty-three (53) procurement activities with a total value of six hundred and ten million, nine hundred and seventy-nine thousand, three hundred and sixty-five leones (Le610,979,365) all funded by the Government of Sierra Leone. The reviews revealed that 28 activities with a value of Le206,292,027 were reported as planned and 25 activities with the value of Le404,687,338 were reported as unplanned and unapproved activities executed by the entity. Only 5 procurement activities amounting to Le54,491,000 were implemented in conformity with the approved procurement plan. The large chunk of the 48 procurement activities to a value of Le556,488,365 (91%) were not implemented in line with the approved procurement plans. The activities were largely implemented using non-competitive procurement of Others largely through proforma invoice and RFQ. The high level of procurement splitting observed in addition to the other issues highlighted during the review cannot support the claim that the activities were planned.

The categories of procurement were goods and services. Procurement of goods accounts for Le429,068,747 (70%) of the value and procurement of services amounting to Le181,910,618 (30%) of the value. The activities were largely executed using non-competitive methods of others which includes proforma invoice and direct sourcing. The value of procurement using other non-approved and non-competitive methods accounts for Le505,788,615 being 83% of the value and procurement using RFQ amounting to Le105,190,750 being 17% of the value of procurement.

The below table provides details of the overview of procurement activities executed by the NCP and their financial impact as shown below:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 53 | | 610,979,365 | |
| Planned | 28 | 53% | 206,292,027 | 34% |
| Not Planned | 25 | 47% | 404,687,338 | 66% |
| Executed as Planned | 5 | 9% | 54,491,000 | 9% |
| Not Executed as Planned | 48 | 91% | 556,488,365 | 91% |
| Funding: GoSL | 53 | 100% | 610,979,365 | 100% |
| Category: Goods | 31 | 58% | 429,068,747 | 70% |
| Services | 11 | 21% | 181,910,618 | 30% |
| Methods: RFQ | 6 | 11% | 105,190,750 | 17% |
| Others (Direct Sourcing, Proforma Invoicing) | 47 | 89% | 505,788,615 | 83% |

Despite the fact that a letter of notification was sent in advance requesting submission of relevant documents during the review process, NCP failed to provide the following requested documents: Service Ledger, Records of Delivery, Payment Records, Evaluation Reports for RFQs, Contract Completion Certificate to enable a detailed review process. The absence of these documentations prevented our team to have a clear view on how National Commission for Privatization procurement activities were carried out.

It was observed that the Standard Procurement forms (SPF 1-4) required by law for the execution of procurement activities were not used for all the activities reported as NCP was unable to present to the team during the review process.

We observed that most of the procurement activities were undertaken using a non-competitive procurement method. Using this method will not give NCP an opportunity to get value for money in the items procured. The 2019 Annual Assessment Report reveals that NCP is involving in procurement splitting and not adhering to the Public Procurement legal framework.

National Commission for Social Action (NaCSA)

The National Public Procurement Authority undertook annual procurement assessment review for 2019 financial year at the National Commission for Social Action (NaCSA) with a view to review the procurement activities of the entity. Based on the documents presented during the review process, it was established that NaCSA implemented fifty (50) procurement activities with a cumulative value of fifteen billion, five hundred and sixty-nine million, nine hundred and fifty-seven thousand, four hundred and fifty leones (Le 15,569,957,450). 99% of the value of the activities were reported as planned although the method of procurement used, and the high level of splitting cannot support the claim. The activities were implemented using RFQ. 44 activities with the value of Le 15,115,945,450 that falls within open competitive threshold were executed using the request for quotation method. This completely contravenes the legal framework on public procurement and undermines promotion of the use of open competitive that will promote transparency, accountability and ensure value for money is achieved. Donor partners funded 99% (Le 15,396,767,450) of the value of procurement and the remaining 2% (Le 173,190,000) were funding provided by the government of Sierra Leone. The level of inconsistencies in the activities reported based on sequence of the procurement numbers clearly confirms that some of the procurement activities were hidden and not presented to the review team in order to cover up some bad procurements that may have been executed.

Based on the records presented, the categories of procurements were goods and works. 32 procurement activities to the value of Le 7,919,071,924 being 51% of the value were for works and 18 activities to the tune of Le 7,650,885,526 were for procurement of goods.

The table below provides summary analysis of all procurement activities and their financial impact carried out by NaCSA.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|---------------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 50 | | 15,569,957,450 | |
| Planned | 48 | 96% | 15,396,767,450 | 99% |
| Not Planned | 2 | 4% | 173,190,000 | 1% |
| Executed as Planned | 50 | 100% | 15,569,957,450 | 100% |
| Funding: GoSL | 2 | 4% | 173,190,000 | 1% |
| Donors | 48 | 96% | 15,396,767,450 | 99% |
| Category: Goods | 18 | 36% | 7,650,885,526 | 49% |
| Works | 32 | 64% | 7,919,071,924 | 51% |
| Methods: RFQ | 50 | 100% | 15,569,957,450 | 100% |
| Procurement above RFQ threshold | 44 | 88% | 15,115,945,450 | 97% |

The review further shows that there was complete lack of execution in line with the approved procurement plan by NaCSA. Procurement activities implemented were not in conformity with the approved procurement plans as the amount and method used differ from those in the approved plans. There were sequential gaps in the Procurement Number inserted for various activities reported which shows that some of the files were concealed from the review team. Execution of procurement activities strictly in line with the approved procurement plan at all times should be adhered by the entity as provided for in the Act.

We further observed that there was serious and deliberate splitting of procurement activities with a desire to avoid the use of NCB methods by the entity. The entity could have aggregated the values frequently purchased items of similar values and use framework contract. NaCSA must ensure procurement activities within competitive threshold or alternate methods are presented to the Authority for review and endorsement before execution.

Under reporting of procurement activities implemented by the entity. Poor records management as they could not provide relevant supporting documents on how procurement activities were executed. The need to ensure records of all procurement activities are duly stored and produced cannot be overemphasized.

National Drugs Law Enforcement Agency (NDLEA)

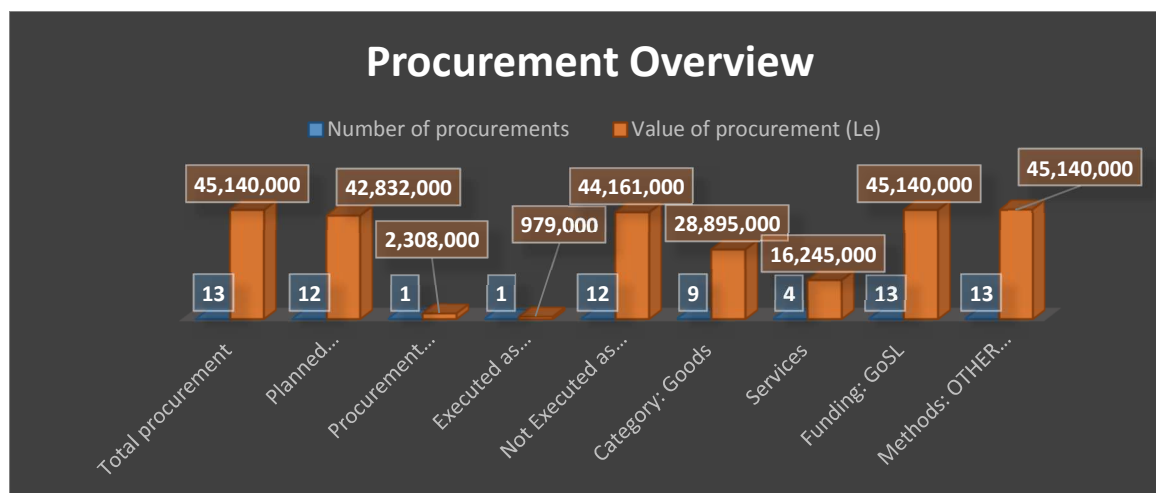
For the financial year 2019, National Drug Enforcement Agency executed thirteen (13) procurement activities that amounted to forty-five million, one hundred and forty thousand Leones (Le 45,140,000). Twelve (12) of activities to the tune of Le 42,832,000 executed were reported as planned and one activity to the value of Le 2,308,000 was an unplanned activity based on reports provided for review. The activities were 100% funded by the Government of Sierra Leone and were for the procurement of Goods and Services. The procurement of Goods accounts for Le 28,895,000 of the value using 9 activities and Services accounts for Le 16,245,000 of the value through 4 procurement activities.

All the activities were implemented through illegal and unauthorized method using direct invoicing, direct purchase. The frivolous use of non-competitive methods by NDEA

contravenes section 37 (2) of the 2016 Public Procurement Act and undermines the principles of transparency, accountability, fairness and value for money. NDEA should have aggregated the values of frequently purchased items of similar nature and used open competitive methods.

Below is a summary of activities and their corresponding values by the entity:

| Activities | Number of procurements | Percentage (%) Number of Procurement | Value of procurement (Le) | Percentage (%) Value of Procurement |
|---|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total procurement | 13 | | 45,140,000 | |
| Planned Procurement | 12 | 92% | 42,832,000 | 95% |
| Procurement Not Planned | 1 | 8% | 2,308,000 | 5% |
| Executed as Planned | 1 | 8% | 979,000 | 2% |
| Not Executed as Planned | 12 | 92% | 44,161,000 | 98% |
| Category: Goods | 9 | 69% | 28,895,000 | 64% |
| Services | 4 | 31% | 16,245,000 | 36% |
| Funding: GoSL | 13 | 100% | 45,140,000 | 100% |
| Methods: OTHER Methods (Direct Sourcing, Proforma Invoice etc) | 13 | 100% | 45,140,000 | 100% |



During the review process, the entity was unable to provide the required documentation such as Contract Register, vote service ledger, records of delivery and contract completion, payment records etc except the approve procurement plan 2019, that would have enabled a detailed review to ascertain whether processes and procedures were adequately followed. Failure by the entity to produce these documents for review limited the scope of the team. The entity is encouraged to ensure proper records management are put in place and that full disclosure of all procurement activities are made to the Authority.

The review further revealed that the entity was not making full use of the various SPFs which includes SPF1 (Requisition Form), SPF2 (Seeking Approval), SPF3 (Approval of Procurement Committee), SPF4 (Evaluation Report), Standard Bidding Documents, Standard Contract Documents in the execution of their procurement activities.

The use of direct sourcing and proforma invoicing to procure are illegal as they do not constitute a legal binding contract.

It was observed that blatant splitting continuous for certain procurement activities which if aggregated will lead to open competitive bidding method in terms of the threshold involved.

We observed that some procurement activities executed were not in the procurement plan provided and some activities were not executed as planned. The procurement method stated in the plan was different from the procurement method used for actual execution.

The activities reported as planned cannot be supported by the illegal method used in execution. The entity is encouraged to ensure strict adherence to processes and procedures in line with legal provisions and must be in conformity of the approved procurement.

National Electoral Commission (NEC)

During the 2019 financial year, National Electoral Commission carried out two hundred and thirty-five (235) procurement activities, of which 220 (with 97% of the value) were reported as planned activities and the remaining 15 activities (with 3% of the value) were unplanned. Implementation of unplanned and unapproved procurement activities creates unplanned liabilities for government. Based on the records provided for review, the cumulative value of all activities amounted to eight billion, eight hundred and thirty-one million, one hundred and ninety-two leones, two hundred and ten Leones (Le8,831,192,210). The activities were 100% funded by the Government of Sierra Leone through the consolidated fund.

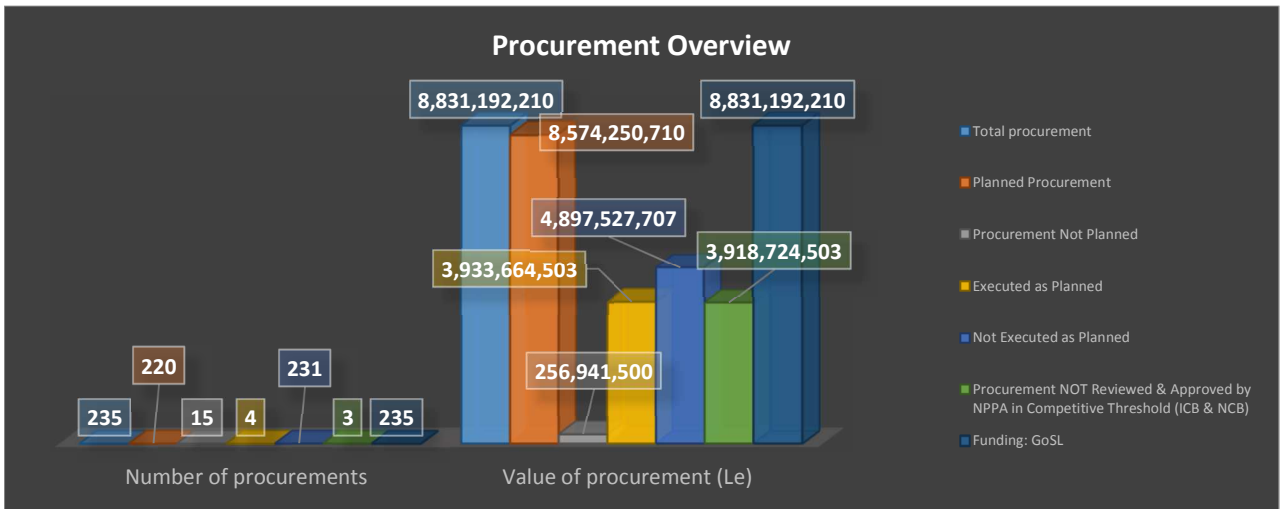
The review further revealed that only 45% (Le3,933,664,503) of the value using 4 activities were executed in conformity with the approved plan and 55% of the value to the amount of Le4,897,527,707 through 231 activities were implemented contrary to the approved plan. We also noted that three activities with a sum total of Le3,918,724,503 being 44% of the value were implemented without recourse to the NPPA even though their values are above RFQ threshold and would have required review and endorsement by the Authority before execution. Therefore, entities should ensure their activities are strictly implemented in line with their approved plans.

The categories of procurement were for goods, works and services. Value of goods accounted for Le4,401,062,594 (being 50% implemented through 178 activities) followed by works which accounted for Le4,023,689,503 (being 46% of the value implemented using 26 activities) and services to the tune of Le406,440,113 using 31 procurement activities.

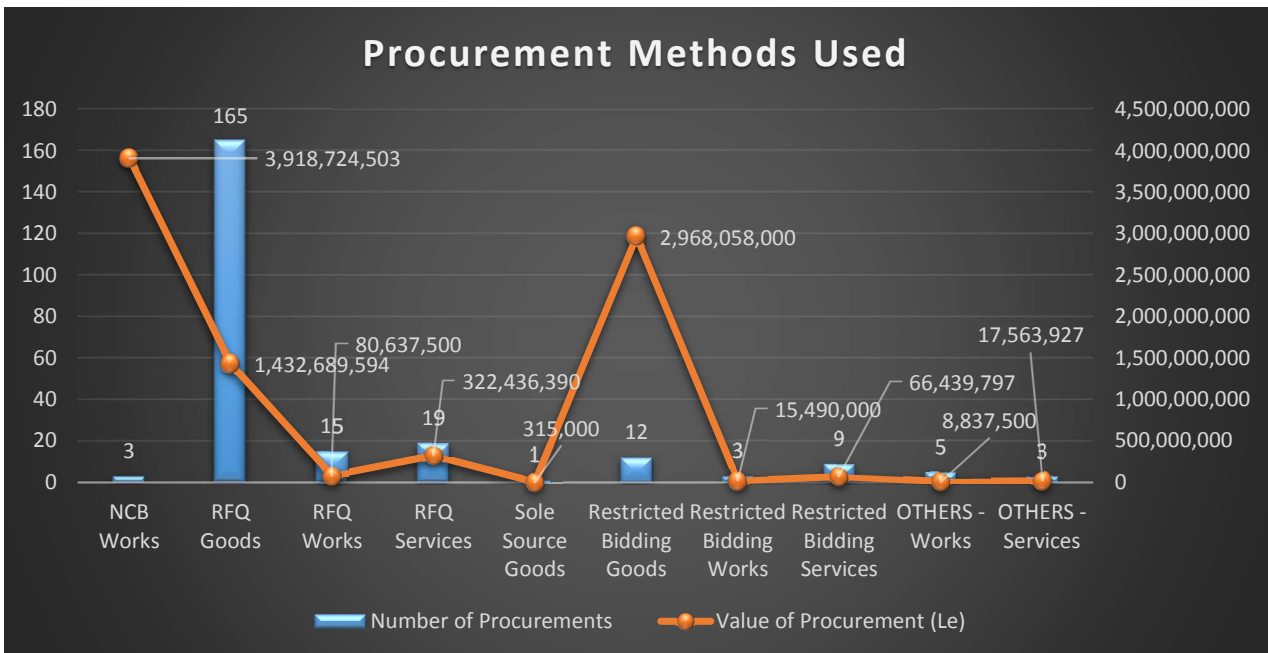
From the review, only 44% of the value through 3 activities were implemented using open competitive method of national competitive bidding method and the remaining 56% of the value using 233 activities were executed through non-competitive methods. NEC implemented 3 (1.3%) activities with a value of Le3,918,724,503 using NCB method; 199 (85%) activities with a value of Le1,835,763,484 using RFQ method, 24 (10%) with value of Le3,049,987,797 using Restricted Bidding, one activity to the value of Le315,000 using sole source method and 8 (3%) activities with a value of Le26,401,427 using other methods that includes direct sourcing, proforma invoice etc. The use of non-competitive methods undermines the foundation of open competition in public procurement that seeks to promote transparency, fairness, healthy competition and ensure value for money is achieved.

Execution of procurement activities through non-competitive methods shows lack of proper planning by the entity and that serious splitting occurred in the execution of these procurement activities contrary to section 37 (2) of the 2016 public procurement Act. The entity should have aggregated the values of frequently purchased items and use open competitive methods that seek to strengthen public procurement landscape and increase confidence of ordinary citizenry in public procurement processes and procedures. The table and graph show summary of procurement activities by the entity:

| Activities | Number of procurements | Percentage (%) Number of Procurement | Value of procurement (Le) | Percentage (%) Value of Procurement |
|---|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total procurement | 235 | | 8,831,192,210 | |
| Planned Procurement | 220 | 94% | 8,574,250,710 | 97% |
| Procurement Not Planned | 15 | 6% | 256,941,500 | 3% |
| Executed as Planned | 4 | 2% | 3,933,664,503 | 45% |
| Not Executed as Planned | 231 | 98% | 4,897,527,707 | 55% |
| Procurement NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 3 | 1% | 3,918,724,503 | 44% |
| Category: Goods | 178 | 76% | 4,401,062,594 | 50% |
| Works | 26 | 11% | 4,023,689,503 | 46% |
| Services | 31 | 13% | 406,440,113 | 5% |
| Funding: GoSL | 235 | 100% | 8,831,192,210 | 100% |
| Methods: NCB | 3 | 1% | 3,918,724,503 | 44% |
| RFQ | 199 | 85% | 1,835,763,484 | 21% |
| Sole Source | 1 | 0% | 315,000 | 0.004% |
| Restricted Bidding | 24 | 10% | 3,049,987,797 | 35% |
| OTHER Methods (Direct Sourcing, Proforma Invoice etc) | 8 | 3% | 26,401,427 | 0.3% |



The chart below shows information of the various procurement methods used by NEC to procure various categories. From the graph, procurement of works through three activities using NCB accounts for the highest value of activity to the tune of Le 3,918,724,503 followed by procurement of goods using restricted bidding to the tune of Le 2,968,058,000 through 12 activities. Procurement of goods using RFQ through 165 activities to the tune of Le 1,432,689,594 accounts for the highest number of activities as shown in the graph.



Other Key Observations and Recommendations

1. When compared to the outcome of the 2018 assessment report and its recommendations, there has been very little change in by NEC as their compliance level to procurement processes and procedures continue to be abysmal. It is observed that the recommendations of the Authority were completely ignored and there was continuous disregard for the legal framework on public procurement. It is recommended that NEC should ensure strict adherence to the legal dictates on public procurement and the procurement depart should step up and provide the professional advice for which they are employed.
2. Based on the review, it was evident that most of the expected documents that would have ensured detailed review process were not made available to the tune. Records management, compliance to processes and procedures, deliberate splitting of procurement requirements were some of the major issues identified from the review.
3. We observed during the review that categorization of procurement requirement under one broad subject or heading by NEC makes it very difficult our team to clarify activities such as procurement of provisions, rain gears, etc which were all budgeted under the Office Supplies category of the entity. These forms of categorization are vague and difficult to ascertain which specific items falls under the category leading to the proceeding estimated value. Hence, makes it difficult for the review team to ascertain the judicious use of public funds in conformity to the given procurement guidelines. We recommend that categorization be made in a simple and realistic format in all future planning for simple audit purposes that is in conformity with the procurement Act and Regulations.
4. We observed that some activities were executed but were not planned for in the financial year of 2019. The table below shows details of these activities with the attached financial amount as executed:

| Activity | Was it Plan? | Method Used | Actual Completion Amount |
|--|--------------|-------------|--------------------------|
| Provision of one (1) month subscription for official modems | No | Restricted | 27,050,000 |
| Servicing/Maintenance of 165kva plant generator and replace worn out parts | No | Restricted | 5,290,000 |
| Servicing/Maintenance of 150kva plant generator and replace faulty kick starter & dry cell battery | No | Restricted | 8,050,000 |
| Supply of five rain coats and boots for drivers and office assistances at HQ | No | RFQ | 1,250,000 |
| Material cost for the construction of security post at the residence of the Electoral Commissioner – South | No | RFQ | 10,795,000 |
| Printing and delivery of fifty books payment voucher for Finance Department | No | RFQ | 6,325,000 |
| Sewing of 92 sets of office uniform for Drivers and Office Assistance | No | RFQ | 32,000,000 |
| Sewing of 50 Sierra Leone National Flags and 50 NEC flags with printed LOGOs for the Commission | No | RFQ | 11,000,000 |
| Construction of a Security Post at the residence of the Chief Electoral Commissioner (CEC) | No | RFQ | 11,600,000 |
| Servicing of NEC HQ 350kva Generator | No | Restricted | 7,700,000 |
| Servicing of two (2) NEC Generators (160kva & 165kva) | No | Restricted | 3,404,000 |
| Servicing of two (2) NEC Generators | No | Restricted | 977,500 |
| Printing of 600 copies NEC's Election Report 2018 | No | RFQ | 90,000,000 |
| Binding of Newspaper, Gazette and Minutes of Commission's meeting | No | RFQ | 5,500,000 |
| Printing of 400 copies of status report 2018/2019 | No | RFQ | 36,000,000 |

5. It was also observed that, there was hosts of activities executed from time to time and repeated within a very short period of time. Such activities were supposed to have been best executed as Framework Contracts. Below is a list of such procurement activities:

| No | Title of Procurement Activity | Method Used | Number of times executed | Actual total cost (Le) |
|----|--|-------------|--------------------------|------------------------|
| 1 | Printing of Ballot papers and result and reconciliation forms for all bye elections | Restricted | 13 | 3,053,963,000 |
| 2 | Supply of spare parts and lubricants for the servicing/maintenance of motor vehicle | RFQ | 69 | 214,105,000 |
| 3 | Procurement of provisions and toiletries for each month (Jan-Dec.) | RFQ | 8 | 109,606,000 |
| 4 | Procurement of accreditation card holders and ropes for the conduction of bye and chieftaincy elections. | RFQ | 13 | 69,819,200 |
| 5 | Procurement of tires | RFQ | 11 | 121,382,500 |
| 6 | Supply of toner cartridges for use in various offices | RFQ | 19 | 216,803,500 |
| 7 | Supply of Stationeries for the packing of polling forms and office use | RFQ | 22 | 388,023,950 |
| 8 | Servicing of NEC Generators | Restricted | 6 | 33,828,000 |
| 9 | Repairs of NEC Air Conditioners | RFQ | 4 | 25,184,000 |
| 10 | Production of Jingles | RFQ | 7 | 44,960,807 |

6. NPPA observed that there are activities stated in the procurement plan under the non-disbursement category that should be in the disbursement category which confuses the plan and makes it harder for reviews. Below is the list of the activities found in the Non-Procurement Disbursement Forecast which should have been in the Procurement Disbursement Forecast Section of the plan.

| Activity | Estimated Amount (Le) |
|--------------------------|-----------------------|
| Vehicle Maintenance | 545,600,000 |
| Security Services | 705,150,000 |
| Maintenance of Equipment | 370,000,000 |
| Office Maintenance | 600,000,000 |
| Cleaning Services | 225,000,000 |

7. There was a total of 446 activities undertaken and recorded in the contract register of NEC in 2019 financial year. Out of the 446 activities, only 236 document activities were accessed by NPPA for review. Below provides list of the activities in the contract register for which documents were not presented for review:

| Activity | Method Used | Number of times executed | Total Amount (Le) |
|--|-------------|--------------------------|-------------------|
| Production of jingles in local languages to aid voters | RFQ | 9 | 34,850,000 |
| Procurement of stationery materials | RFQ | 10 | 65,903,000 |
| Procurement of colored toner cartridges for printing | RFQ | 9 | 91,199,000 |
| Servicing of motor vehicles & Generators | RFQ | 123 | 644,308,455 |
| Procurement of accreditation card holders and ropes | RFQ | 1 | 5,575,200 |
| Procurement of Vehicle Spares | RFQ | 32 | 93,820,000 |
| Servicing of ACs | Restricted | 3 | 18,634,000 |
| Replacement & Changing of door locks and fixing of floor tiles | RFQ | 3 | 7,080,000 |
| Supply of foam mattresses | RFQ | 1 | 1,900,000 |
| Procurement of sata desktop hard drive for the office | RFQ | 3 | 16,400,000 |
| Repairs of printers and Giant UPS | RFQ | 4 | 16,081,750 |
| Procurement of sheets of ballots papers and booklet RRF forms for the conduct of bye elections | Restricted | 6 | 2,029,060,000 |
| Printing of Election reports 2018 | RFQ | 1 | 27,000,000 |
| Procurement of outer tyres | RFQ | 5 | 6,900,000 |

8. It was observed that almost all the RFQs/Restricted biddings undertaken by NEC in 2019 lacks major components that make up a proper procurement numbering for each activity. In some cases, no procurement number can be seen as the sections carrying the relevant information to the bidding process is missing. Below provides just few samples of activities undertaken in the year and its corresponding procurement numbers employed by NEC:

| Activity | Amount (Le) | Method Used | Procurement Number |
|---|-------------|-------------|--------------------|
| Procurement of provisions and toiletries for the month of February | 13,346,000 | RFQ | PO0162 |
| Supply of toner cartridges for administrative use | 37,835,000 | RFQ | PO02609 |
| Procurement of frequently used stationary materials to the commission | 94,760,000 | RFQ | NEC/02474/2019 |
| Supply of one 80Amps battery and 24 outer tyres to the Commission | 30,302,500 | RFQ | PO0212 |
| Servicing/Maintenance of motor vehicle with number ANO 204 | 12,670,000 | Restricted | SO02307 |
| Servicing/Maintenance of motor vehicle with number AHK 008 | 21,005,000 | Restricted | SO02424 |
| Supply of 24 outer tyres (205/80 R16) for District vehicles | 33,120,000 | RFQ | PO02560 |
| Servicing/Maintenance of 150Kva plant generator and replace faulty kick starter and dry cell battery | 8,050,000 | Restricted | SO02310 |
| Supply of frequently used toner cartridges to the Commission | 89,010,000 | RFQ | NEC/02475/2019 |
| Supply of large and small vinnic batteries to aid in voter education exercise in wards 099 & 204 bye elections in kono & Kambia District respectively | 9,487,500 | RFQ | PO0294 |
| Construction of a security post at the residence of the Electoral Commissioner | 11,600,000 | RFQ | PO0208 |
| Supply of stationary materials needed for the packing of centers and station kits for the conduct of District Chairman bye-election in Falaba | 99,998,250 | RFQ | PO02763 |
| Hiring of eighteen (18) 4x4 wheel drive vehicles for seven days for the conduct of District Chairman bye-election in Falaba | 99,540,000 | RFQ | PO02783 |

National Fire Force (NFF)

For the 2019 annual procurement review, the National Fire Force undertook twenty-three (23) procurement activities with a value of two billion, four hundred and forty-four million, three hundred and five thousand, eight hundred and forty Leones (Le 2,440,305,840). All the procurement activities implemented were reported as planned activities. However, 13 activities to the value of Le 2,118,581,500 was executed as planned whereas 10 activities to the value of Le 321,724,340 were activities implemented contrary to the approved procurement plan which suggest poor planning by the entity. Implementation of unplanned activities increases government's liability. Therefore, entities should ensure their activities are strictly implemented in line with their approved plans and budget. The review further showed that two activities that amounted to Le 1,827,950,000 being 75% with threshold above RFQ were executed by the entity without submitting the relevant documents to the NPPA for review and endorsement as required in section 14(2)(p)(i) of the Public Procurement Act, 2016. The level of procurement splitting observed during the review using RFQ makes it doubtful whether the activities were planned as reported. The activities were all funded by the Government of Sierra Leone and all the activities were 100% for the procurement of goods.

The reviews revealed that the activities were executed using International Competitive Bidding (ICB) and non-competitive methods of Request for Quotation (RFQ). Only two activities with values of Le 1,827,950,000 being 75% of the value was implemented using ICB and the remaining twenty-one activities with cumulative value of Le 612,355,840 being 25% of the value was executed through RFQ. Execution of procurement activities through non-competitive method of RFQ shows lack of proper planning by the entity and that serious

splitting occurred in the execution of these procurement activities contrary to section 37 (2) of the 2016 Public Procurement Act. The entity should have aggregated the values of frequently purchased items and use open competitive methods that seek to promote transparency, accountability, fairness, value for money and confidence by the citizenry in public procurement landscape. The summary of procurement activities is shown in the table below.

| Activities | Number of procurements | Percentage (%) Number of Procurement | Value of procurement (Le) | Percentage (%) Value of Procurement |
|---|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total procurement | 23 | | 2,440,305,840 | |
| Planned Procurement | 23 | 100% | 2,440,305,840 | 100% |
| Executed as Planned | 13 | 57% | 2,118,581,500 | 87% |
| Not Executed as Planned | 10 | 43% | 321,724,340 | 13% |
| Procurement NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 2 | 9% | 1,827,950,000 | 75% |
| Category: Goods | 23 | 100% | 2,440,305,840 | 100% |
| Funding: GoSL | 23 | 100% | 2,440,305,840 | 100% |
| Methods: ICB | 2 | 9% | 1,827,950,000 | 75% |
| RFQ | 21 | 91% | 612,355,840 | 25% |

Other Key Observations and Recommendation:

5. Failure by the entity to make full use of the Standard Procurement Forms (SPFS 1-6), Standard Bidding Documents, Standard Contract Documents/LPOs as required by law in a bid to undertake procurement activities.
6. We observed series of non-adherence to procurement methodology /threshold in the execution of their procurement activities. For example, in the procurement of Tea Items, we observed that the estimated value in the plan was Le 59,000,000 but the executed value was Le 94, 994,000 and the method used was RFQ instead of NCB. A memo was from the Ministry of Finance dated 5th February 2019 was provided to justify the reason for the use of RFQ for goods above the threshold.
7. We also observed serious non-conformity to procurement plan by the entity in execution of their activities contrary to section 29 of the Public Procurement Act and Regulations.

For example, we observed serious splitting in procurement of Ration which is core to the operations as it was executed seven (7) times summing up to **Le77, 980,340** using RFQ method which is in deviation from the Planned method (NCB). Also, in the procurement of Office and General supplies, it was observed that the planned method was NCB while the actual method for execution was RFQ with a value of **Le75, 400,000** as the awarded value.

8. Failure to provide the required documentation such as Contract Register, Vote Service Ledger, Approved Procurement Plan 2019, Records of Delivery and Contract Completion, Payment Records etc during the cause of the review that would have ensured detailed review to ascertain whether processes and procedures were adequately followed. The non-availability of these documents suggests some of the activities were not presented for review. The entity is encouraged to ensure proper records management are put in place and that full disclosure of all procurement activities are made to the Authority.

National Insurance Company (NIC)

The National Public Procurement Authority conducted annual procurement review for 2019 at the National Insurance Company. Based on documents reviewed, NIC executed two hundred and eight (208) procurement activities to the total value of three billion, eight hundred and twenty-eight million, one hundred and two thousand, six hundred and ten leones (Le3,828,102,610). 96% of the value of the activities amounting to Le3,680,682,610 were funded from internally generated funds and the remaining 4% amounting to Le 147,420,000 was from the consolidated fund by the Government of Sierra Leone.

Based on the records, 88 procurement activities amounting to Le2,097,460,564 being 55% of the value of procurement were reported as planned and 120 procurements to the value of Le 1,730,642,046 being 45% of the value of the procurement activities executed were not planned activities. The review further revealed that all 208 procurement activities executed were not in conformity with the approved procurement plan in contravention of section 29 of the Public Procurement Act of 2016. Non-adherence to procurement plans leads to miss-procurement which ultimately leads to waste of Government funds and thereby constraining other relevant areas of need. The review also revealed that two (2) of the activities executed to the tune of Le 385,000,000 being funded by GoSL were not reviewed by the NPPA even though they fall within competitive threshold of NCB.

The procurement activities were for goods and services. Procurement of goods accounted for 66 activities with a value of Le836,582,844 and procurement of services through 124 activities and value of Le2,991,519,766 being 78% respectively.

The review further revealed that the methods of procurement used were NCB and others which includes direct sourcing, proforma etc. Based on the records, only 2 activities amounting to 385,000,000 being 10% of the value were executed using national competitive bidding method and they were implemented without recourse to the NPPA for review and endorsement. Disappointingly, to hundred and six (206) of the activities with cumulative value of Le 3,443,102,610 being 90% of the value were executed using non-competitive, illegal and non-approved method of others which includes direct sourcing, proforma invoicing etc. The use of proforma invoice alone is illegal and does not constitute a binding contract. This further makes the claim that procurement activities were planned very doubtful.

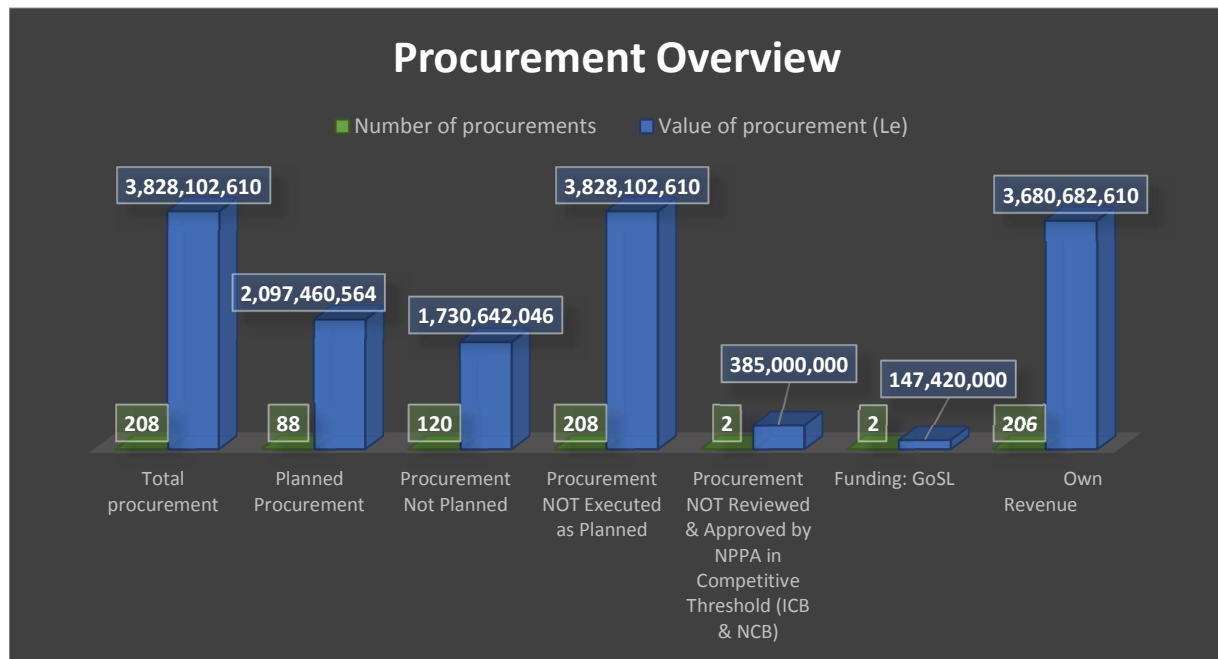
The frivolous use of non-competitive and illegal methods by NIC contravenes section 37 (2) of the 2016 Public Procurement Act and undermines the principles of transparency, accountability, fairness and value for money. This shows complete lack of planning and discipline by the entity and further prove that the claims by the entity of planned activities was misleading. NIC should have aggregated the values of frequently purchased items of similar nature and used open competitive methods and signed framework contracts.

When we compared the data for 2019 to 2018 report and the recommendations proffered by NPPA in order to improve the procurement processes, procedures and compliance level of NIC, sadly, there has been no improvement in the procurement processes of NIC. Rather, NIC resorted to the use of illegal methods of procurement and all the recommendations made by NPPA were completely ignored. The procurement team whose responsibility is it to proffer

professional advice and ensure processes and procedures are strictly adhered to by the entity are massively failing in their responsibility.

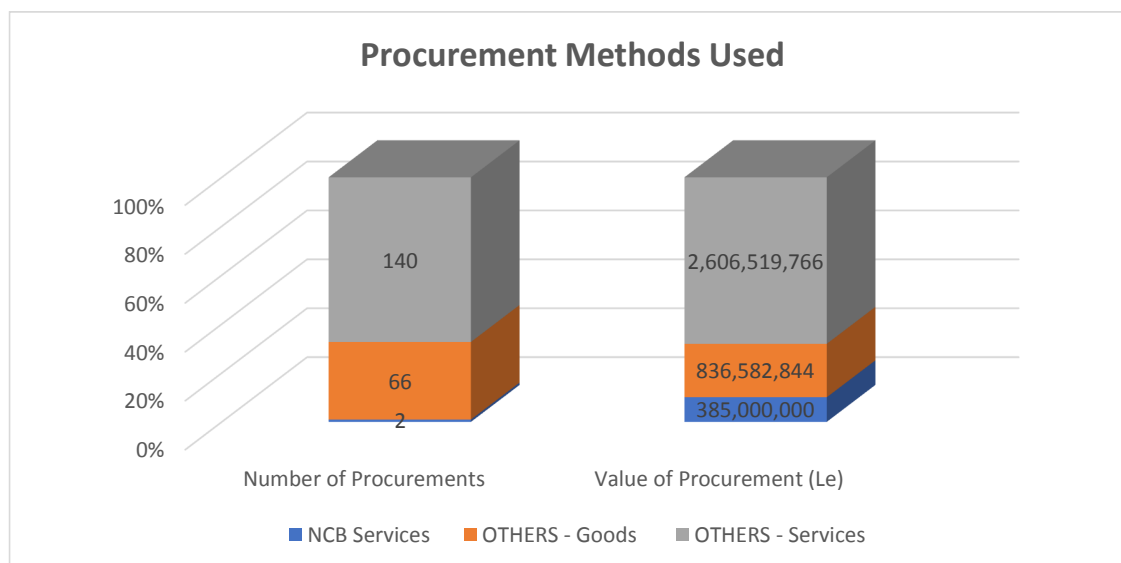
Below is a summary of activities and their corresponding values by the entity:

| Activities | Number of procurements | Percentage (%) Number of Procurement | Value of procurement (Le) | Percentage (%) Value of Procurement |
|---|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total procurement | 208 | | 3,828,102,610 | |
| Planned Procurement | 88 | 42% | 2,097,460,564 | 55% |
| Procurement Not Planned | 120 | 58% | 1,730,642,046 | 45% |
| Procurement NOT Executed as Planned | 208 | 100% | 3,828,102,610 | 100% |
| Procurement NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 2 | 1% | 385,000,000 | 10% |
| Category: Goods | 66 | 32% | 836,582,844 | 22% |
| Services | 142 | 68% | 2,991,519,766 | 78% |
| Funding: GoSL | 2 | 1% | 147,420,000 | 4% |
| Own Revenue | 206 | 99% | 3,680,682,610 | 96% |
| Methods: NCB | 2 | 1% | 385,000,000 | 10% |
| OTHER Methods (Direct Sourcing, Proforma Invoice etc) | 206 | 99% | 3,443,102,610 | 90% |



The below graph shows details of the various methods of procurement used by the entity in undertaking its procurement activities. From the details, procurement of services using others like direct purchase, proforma accounts for the highest number and value of activities followed

by procurement of goods using other methods. The excessive use of non-competitive methods by the entity is in breach of the Public Procurement Act of 2016.



Recommendations:

1. NIC should ensure strict adherence to procurement planning and implementation as provided for in section 29 of the Public Procurement Act of 2016
2. Must make good use of open competitive methods that will help promote transparency, accountability and ensure value for money is achieved.
3. Always make full use of the various SPF forms from 1-6 for all procurement activities in order to be in conformity with the Public Procurement Regulations and Act of 2016
4. NIC must always comply strictly with the approved procurement plan as this will guide disbursement and help save Government funds to a larger extent.
5. NIC must aggregate the values of frequently procured items of similar nature and make use of framework contracts to save time, cost etc
6. NIC must improve on their procurement records management to enhance proper monitoring and detailed reporting of all procurement activities.

National Medical Supplies Agency (NMSA)

For the 2019 financial year, National Medical Supplies Agency undertook nine (9) procurement activities with a total value of four hundred and eleven million, three hundred and twenty-three thousand, seven hundred and fifty leones (Le411,323,750) based on documents presented to the National Public Procurement Authority for review. The review revealed that all executed activities were unplanned and unapproved procurements. This shows complete disregard for the legal framework on public procurement by the entity in contravention of Sections 29(3) of the Public Procurement Act. The activities were 100% funded by government of Sierra Leone.

There was highly level of lack of discipline in procurement planning and execution on the part of this entity as all the activities were carried out through non- competitive method of RFQ. This shows blatant disregard for the legal framework on Public Procurement in the Country by the NMSA. Implementation of unplanned and unapproved procurement activities contravenes section 29 (1 & 2) of the Public Procurement Act 2016 thereby creating unplanned liabilities for the Government. The level of procurement splitting observed during the review process shows that there was deliberate action by the entity in their desire to avoid the use of open competitive methods.

It was observed that 52% of the value of procurement amounting to Le 215,772,000 using 5 activities were used to procure goods through RFQ and the remaining 48% to the tune of Le 195,551,750 for procurement of Services using RFQ method respectively.

The below table provides summary analysis of all procurement activities and their financial impact carried out by the NMSA.

| Activities | Number of procurements | Percentage (%) Number of Procurement | Value of procurement (Le) | Percentage (%) Value of Procurement |
|--------------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total procurement | 9 | | 411,323,750 | |
| Procurement Not Planned | 9 | 100% | 411,323,750 | 100% |
| Category: Goods | 5 | 56% | 215,772,000 | 52% |
| Services | 4 | 44% | 195,551,750 | 48% |
| Funding: GoSL | 9 | 100% | 411,323,750 | 100% |
| Methods: RFQ | 9 | 100% | 411,323,750 | 100% |

Other Key Observations and Recommendations

1. We observed during the review that procurement records management were poor, and the entity was unable to produce relevant documents during the review that would have enabled the team to perform detailed reviews. The Director of procurement was only able to submit to the team an approved and updated 2019 procurement plan which was completely ignored as all the activities implemented were not in conformity with the plan. The entity could not make available the contract register, vote service ledger, records of delivery, contract completion report and payment records, evaluation reports etc to the team.

The Director of Procurement informed the team that the Institution is a newly established agency, and it started its operations in mid-2019 and that all the procurement activities carried out at that time was to help established of the office for proper functioning of its operation.

2. It was also observed that the Standard Procurement forms (SPF 1-6) were not used by the entity in the execution of some procurement activities as they were not presented to the team during the review process.

3. As previously stated, the entity didn't implement its activities in line with its procurement plan. This contravenes section 29 of the Public Procurement Act, 2016.
4. NMSA should ensure all procurement activities are planned and executed in conformity with the approved plan. They must aggregate values of frequently purchased items and use open competitive methods to sign framework contracts.

National Minerals Agency (NMA)

During the 2019 financial year, the National Mineral Agency carried out one hundred (100) procurement activities to the value of Four billion, six hundred and twenty-eight million, one hundred and four thousand, two hundred Leones (4,628,104,200) based on records presented to the NPPA team all the activities were 100% funded by the Government of Sierra Leone. The review revealed that 57% of the value of procurement executed were reported planned whereas the remaining 43% of the value were unplanned procurement activities. However, only 55% of the value of procurement were implemented in conformity with the approved 2019 plan and 45% of the value of activities were executed contrary to the approved procurement plan. Implementation of unplanned and unapproved procurement activities contravenes section 29 (1 & 2) of the Public Procurement Act 2016 thereby creating unplanned liabilities for government. The level of procurement splitting and the non-conformity to the approved plan makes it difficult to believe that the activities were actually planned and approved.

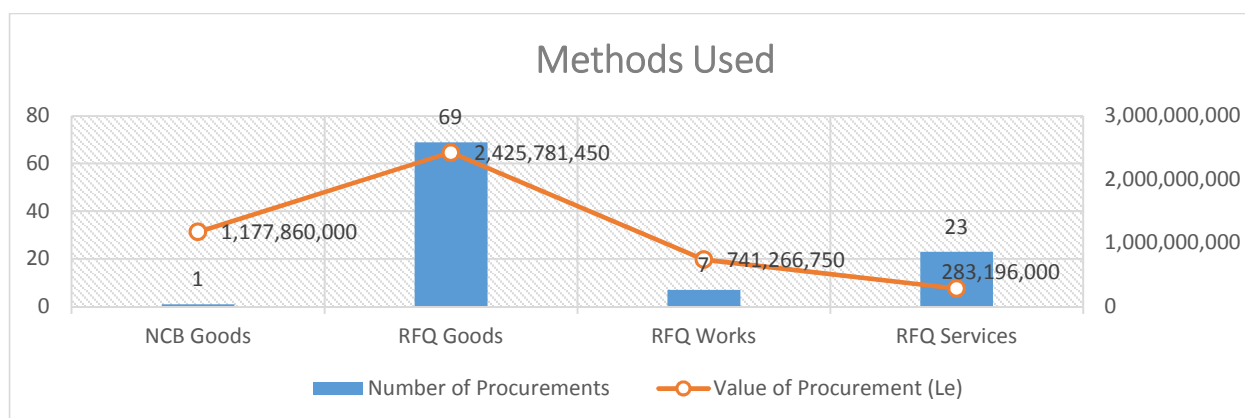
The categories of procurement were for goods, works and services implemented using Nation competitive bidding and Request for quotation methods. The value of goods procured amounts to Le 3,603,641,450 being 78% executed using 70 activities, and the value of works amount to Le 741,266,750 being 16% implemented using 7 activities whereas the value of services accounts for Le 283,196,000 being 6% of the value through 23 procurement activities.

The table below provides overview of the procurement activities implemented and their corresponding values.

| Activities | Number of procurements | Percentage (%) Number of Procurement | Value of procurement (Le) | Percentage (%) Value of Procurement |
|---------------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 100 | | 4,628,104,200 | |
| Planned | 86 | 86% | 2,615,455,150 | 57% |
| Unplanned | 14 | 14% | 2,012,649,050 | 43% |
| Executed as Planned | 81 | 81% | 2,561,936,150 | 55% |
| NOT Executed as Planned | 19 | 19% | 2,066,168,050 | 45% |
| Funding: GoSL | 100 | 100% | 4,628,104,200 | 100% |
| Category: Goods | 70 | 70% | 3,603,641,450 | 78% |
| Works | 7 | 7% | 741,266,750 | 16% |
| Services | 23 | 23% | 283,196,000 | 6% |
| Methods: NCB | 1 | 1% | 1,177,860,000 | 25% |
| RFQ | 99 | 99% | 3,450,244,200 | 75% |
| Procurement above RFQ Threshold | 5 | 5% | 657,424,000 | 14% |

Further, the reviews show that the activities were executed using National Competitive bidding (NCB) and Request for Quotation (RFQ) methods respectively for the procurement of goods, works and services. NCB accounts for 25% (Le 1,177,860,000) of the value of procurement executed using only **one** (1) activity which shows the level of NMA's reluctance to use open competitive methods that will ensure value for money is derived from the process. RFQ was overzealously used showing the level of procurement splitting by NMA. 99 procurement activities amounting to Le 3,450,244,200 being 78% of the cumulative value of activities undertaken were executed through the request for quotation methods. Five (5) of the procurement activities executed using RFQ falls within open competitive threshold and would have required the approval of the Authority. This confirms the claim that NMA deliberately split its procurement activities in order to use RFQ methods contrary to the legal framework on public procurement.

The below graph shows details of the various procurement methods used in the procurement of the various categories with their corresponding financial impact:



The below table provide details of some of the procurement activities implemented by NMA contrary to their approved procurement plan. The use of non-competitive procurement method prevented the entity from deriving value for money in the items procured

| Activity | Planned Method | Estimated Value (Le) | Actual Method Used @ Execution | Actual Completion Value (Le) |
|---|----------------|----------------------|--------------------------------|------------------------------|
| Procurement of Computer Accessories and consumables | RFQ | 38,000,000 | RFQ | 497,632,500 |
| Procurement of Furniture, Office Equipment and Security Equipment | NCB | 97,255,000 | RFQ | 1,108,019,000 |
| Stationery | NCB | 60,000,000 | RFQ | 108,653,850 |
| Building Maintenance | RFQ | 36,000,000 | RFQ | 706,375,000 |
| Vehicle Maintenance | NCB | 150,000,000 | RFQ | 218,727,500 |
| Printing | NCB | 197,200,000 | RFQ | 74,830,000 |
| Sanitary | RFQ | 20,000,000 | RFQ | 59,609,800 |
| Rain Gears/Uniform Protective | NCB | 203,474,750 | RFQ | 108,845,000 |
| Procurement of tools/Laboratory items | NCB | 72,087,000 | RFQ | 46,680,000 |
| Maintenance of Generator | NCB | 105,300,000 | RFQ | 98,000,000 |
| ICT | NCB | 75,100,000 | RFQ | 60,000,000 |
| Procurement of one 30kva Generator | Not Planned | No Estimated | NCB | 109,000,000 |
| Procurement of Electrical and Fittings | Not Planned | No Estimate | RFQ | 10,614,500 |
| Procurement of Christmas hampers as gift to various External partners | Not Planned | No Estimate | RFQ | 56,661,000 |
| Procurement of rice as Christmas bonus to staff members | Not Planned | No Estimate | RFQ | 44,640,000 |
| Wagtech projects for supply of electronics scale for PMT | Not Planned | No Estimated | RFQ | 8,807,000 |
| Procurement of two new motor vehicles;Toyota, Landcruiser Prado TxL | Not Planned | No Estimated | NCB | 1,177,860,000 |

The below table further reveals the level of procurement splitting by NMA. The entity should have aggregated the values of some of the activities, use open competitive methods and sign framework contracts that would saved time, cost, enhance transparency and ensure value for money was achieved. Most of the activities implemented required the use of open competitive methods and not RFQ used by the entity.

| Items Procured | Number of Procurement Activities | Value of Procurement Activities (Le) |
|------------------------------|----------------------------------|--------------------------------------|
| Vehicle Spares & Maintenance | 19 | 210,781,000 |
| Furniture & Fittings | 17 | 617,484,000 |
| Office Equipment | 9 | 338,955,000 |
| Computer Consumables | 8 | 404,700,000 |
| Office Refurbishment | 7 | 642,366,750 |
| Desk Top & Laptop Computers | 6 | 169,107,500 |
| Electrical Materials | 5 | 61,392,750 |
| Printing Services | 5 | 77,135,000 |
| Provisions & Sundry Items | 5 | 62,989,800 |
| Office Stationery | 3 | 103,933,850 |
| Safety Gears | 3 | 108,845,000 |
| Generators | 2 | 207,000,000 |
| Medical Supplies | 2 | 46,680,000 |
| Sundry Items | 2 | 54,775,000 |

Key Observations and Recommendations

- i. Non-submission of relevant required documentations like the Contract Register, Records of Delivery and Contract Completion, Procurement Plan, Standard Contract Document/LPO, payment records etc as stated in the letter of notification to ensure detailed review of all procurement activities undertaken by the entity.
- ii. We also observed that the NMA was not making use of the various Standard Procurement Forms as required that includes SPF1 (Requisition Form), SPF2 (Submission to Procurement Committee for Approval), SPF3(Procurement Committee), SPF4 (Evaluation Report/Least Cost Selection), SPF5 (Evaluation Report/Quality & Cost Based Selection), SPF6 (Monthly Procurement Report to NPPA), Standard Contract Documents/LPOs.
- iii. Artificial splitting of procurement activities to deliberately use non-competitive methods. NMA is encouraged to make full use of framework contracts by aggregating values of frequently purchased items of similar nature.
- iv. Ensure all procurement activities are assigned a unique procurement number.
- v. Execution of unplanned and approved procurement activities contravenes Section 29 of the Public Procurement Act 2016 thereby exposing government to unplanned liabilities. NMA is recommended to strictly ensure procurement activities are planned and execution is in line with the approved plan to achieve value for money.
- vi. When compared to 2018, NMA did not adhere to the recommendations of the NPPA that will see them improve in their procurement processes. The entity is encouraged to implement fully the recommendations of the Authority and ensure strict adherence to the various legal framework on public procurement.

National Revenue Authority (NRA)

During the 2019 financial year, based on records presented to the National Public Procurement Authority team for review, National Revenue Authority undertook one hundred and twenty-eight (128) procurement activities amounting to a cumulative value of eleven billion, four hundred and ninety-three million, eight hundred and eighteen thousand, six hundred and six Leones (Le11,493,818,606), all funded from the consolidated fund by the Government of Sierra Leone.

From the review, planned procurement activities amounted to Le10,795,801,236 (being 94% of the value of procurement activities implemented) whilst unplanned procurement executed to the sum of Le698,017,370 (being 6% of the value). However, procurement activities amounting to Le8,122,296,106 (being 71% of the value) were not executed in conformity with the approved procurement plan as the value and methods used differ from what was approved in the plan.

The categories of procurement were goods, works and services. Procurement of goods implemented through 107 procurement activities totaling Le9,158,184,721 (being 80%) accounted for the highest value and number of procurement followed by procurement of

services executed through 8 procurement activities amounting to Le1,596,527,000 (being 14%) and procurement of Works executed through 13 procurement activities amounting to Le 739,106,885 (being 6%).

The methods of procurement used by the entity were (ICB), national competitive bidding (NCB) and the request for quotation methods (RFQ). ICB procurement accounted for Le2,423,061,000, NCB procurement accounted for Le1,460,594,500 and RFQ accounted for Le7,610,163,106. Procurement activities to the sum of Le6,000,692,500 (being 52% of the value of procurement) were executed using request for quotation even though values required the use of open competitive methods as they fall within competitive threshold.

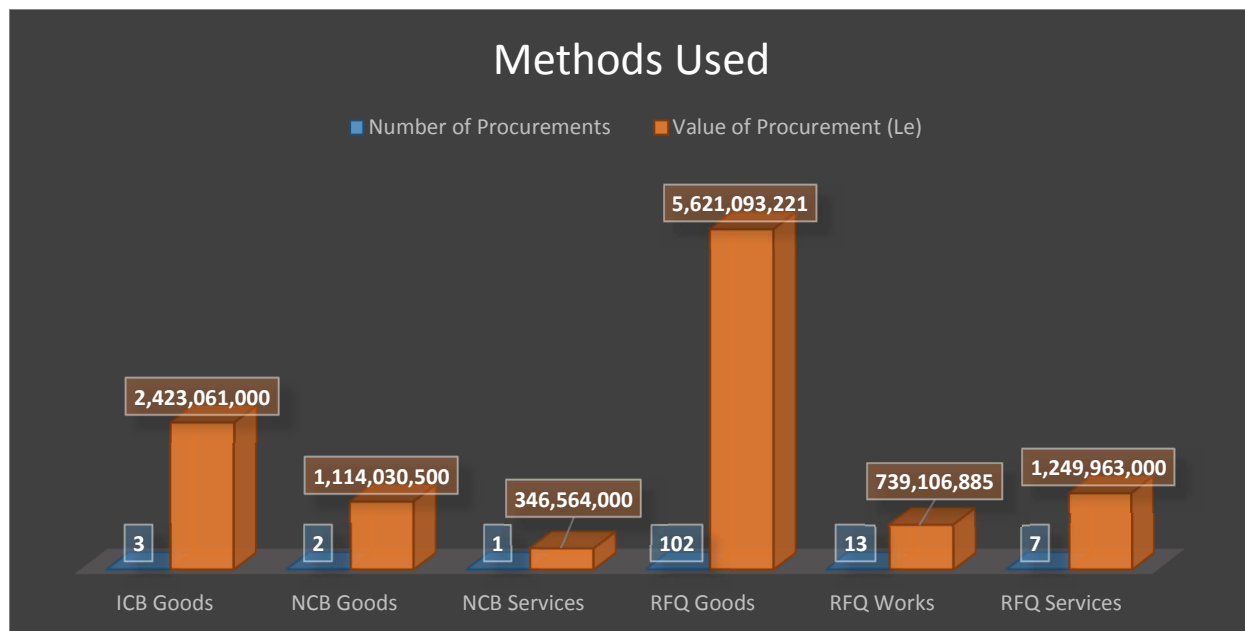
The below table provides further details on the level of procurement splitting by NRA:

| Items Procured | Number of Procurement Activities | Value of Procurement Activities (Le) |
|--------------------------------|----------------------------------|--------------------------------------|
| Office Equipment | 22 | 1,279,738,000 |
| Desk Top & Laptop Computers | 14 | 1,035,727,500 |
| Printing Services | 14 | 1,083,115,450 |
| Furniture & Fittings | 13 | 677,637,500 |
| Office Refurbishment | 13 | 719,889,991 |
| Electrical Materials | 11 | 1,096,879,750 |
| Provisions & Sundry Items | 6 | 1,010,423,200 |
| Computer Consumables | 5 | 1,480,121,500 |
| Internet & Communications | 5 | 1,378,965,000 |
| Equipment | 4 | 71,650,000 |
| Generator Spares & Maintenance | 4 | 165,291,500 |
| Building Materials | 3 | 59,378,715 |
| Safety Gears | 3 | 260,734,000 |
| ICT Equipment & Materials | 2 | 17,465,000 |

The table below provides summary analysis of all procurement activities:

| Activities | Number of procurements | Percentage (%) Number of Procurement | Value of procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 128 | | 11,493,818,606 | |
| Planned | 115 | 90% | 10,795,801,236 | 94% |
| Unplanned | 13 | 10% | 698,017,370 | 6% |
| Executed as Planned | 8 | 6% | 3,371,522,500 | 29% |
| NOT Executed as Planned | 120 | 94% | 8,122,296,106 | 71% |
| NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 2 | 2% | 1,114,030,500 | 10% |
| Funding: GoSL | 128 | 100% | 11,493,818,606 | 100% |
| Category: Goods | 107 | 84% | 9,158,184,721 | 80% |
| Works | 13 | 10% | 739,106,885 | 6% |
| Services | 8 | 6% | 1,596,527,000 | 14% |
| Methods: ICB | 3 | 2% | 2,423,061,000 | 21% |
| NCB | 3 | 2% | 1,460,594,500 | 13% |
| RFQ | 122 | 95% | 7,610,163,106 | 66% |
| Procurement above RFQ Threshold | 16 | 13% | 6,000,692,500 | 52% |

The graph below shows information of the various methods of procurement used for each category. RFQ goods accounted for the highest value and number of activities as shown below:



When compared to 2018, records show that the frequency at which NRA procures computers and computer consumables, office equipment, printing services requires introduction of policies that will guarantee the specifications, life span and quality of products in order to achieve value for money. The number of computers, office equipment and computer consumables procured since 2018 by NRA is high.

| Expense Items | 2018 Procurement Items | | 2019 Procurement Items | |
|--------------------------------|----------------------------------|--------------------------------------|----------------------------------|--------------------------------------|
| | Number of Procurement Activities | Value of Procurement Activities (Le) | Number of Procurement Activities | Value of Procurement Activities (Le) |
| Office furniture and Equipment | 8 | 956,085,194 | 22 | 1,279,738,000 |
| Procurement of Computers | 5 | 310,892,500 | 14 | 1,035,727,500 |
| IT Consumables | 3 | 945,394,000 | 5 | 1,480,121,500 |
| Printing Services | 8 | 380,652,500 | 14 | 1,083,115,450 |
| Office Refurbishment | 4 | 213,049,000 | 13 | 719,889,991 |
| Stationery | 4 | 1,271,231,500 | 1 | 779,700,000 |

Key Observations and Recommendations

- i. NRA should aggregate values of frequently purchased items of similar nature and use open competitive methods and adopt signing of framework contracts thereby saving cost, time and ensuring value for money is achieved.
- ii. NRA should urgently implement policies detailing specifications, life span of their computer and equipment requirement to rationalize spend.
- iii. Ensure the use of open competitive methods becomes their default procurement method to enhance transparency, accountability, and fairness in public procurement landscape.
- iv. Non-availability of relevant required documents like payment records, vote service ledger to ensure detailed review of procurement activities executed by the entity in the year under review.
- v. Non-conformity to procurement plan – entity should ensure their activities are strictly implemented in line with their approved procurement plans and schedule.
- vi. NRA should ensure only approved and planned procurement activities are implemented as implementation of non-approved and unplanned activities are noted as mis-procurement as they contravene the legal framework.

National Telecommunications Commission (NATCOM)

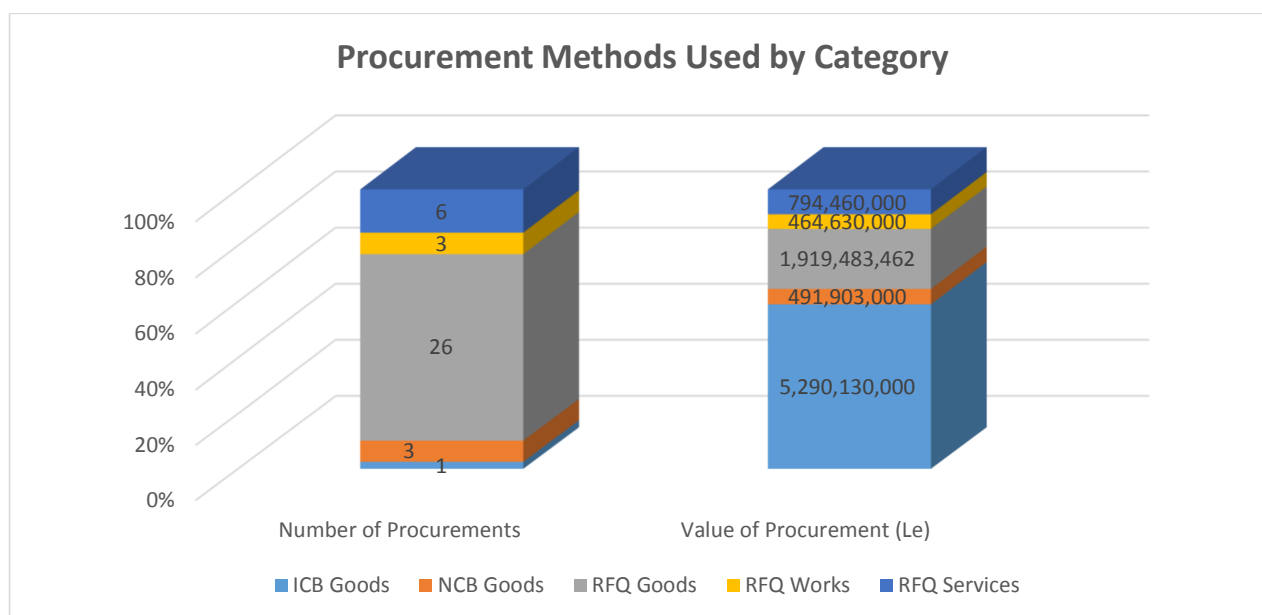
The National Public Procurement Authority conducted procurement processes and procedures reviews at the National Telecommunications Commission (NATCOM) in compliance with Authority's statutory mandate enshrined in section 14(2)(m) of the Public Procurement Act of 2016 for the 2019 financial year. As per documents presented for our review, NATCOM executed thirty-nine (39) procurement activities amounting to a total value of eight billion, nine hundred and sixty million, six hundred six thousand, four thousand and six-two Leones (Le 8,960,606,462) funded 100% through internally generated funds by the institution. The reviews showed that 17 procurement activities amounting to Le 6,584,634,662 being 73% of the value executed by the NATCOM were assumed to be planned procurements whereas 22 procurement activities amounting to Le 2,375,971,800 being 27% of the value were executed but not planned and approved procurement activities. The reviews revealed the 38 procurement activities to the value of Le 8,741,506,462 (98%) were implemented contrary to the approved procurement plan. The entity executed 4 procurement activities totaling Le 5,782,033,000 with values within competitive threshold without submission of the relevant documents to the Authority as provided in section 14(2) for review and approval.

The categories of procurement were goods, works and services implemented through International Competitive Bidding, National Competitive Bidding and Request for Quotation methods respectively. Procurement of goods through 30 procurement activities accounts for the highest value of procurement to the tune of Le 7,701,516,462 (86%) followed by procurement of services implemented through 6 procurement activities to the total Le

794,460,000 and procurement of works executed through 3 procurement activities amounting to Le 464,630,000. When compared to 2018, there is improvement in the use of open competitive methods as 65% (5,782,033,000) of the value of procurement were implemented through ICB and NCB and the remaining 35% through RFQ which accounts for the highest number of activities. ICB accounts for 59% of the value, NCB accounts for 5% respectively. The excessive use of RFQs shows lack of proper planning and execution according and that serious splitting occurred in the execution of these procurement activities contrary to section 37 (2) of the public procurement Act 2016. The below table provides summary of all activities and their values:

| Activities | Number of Procurement | Percentage (%) Number of Procurement | Value of procurement (Le) | Percentage (%) Value of Procurement |
|---|-----------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 39 | | 8,960,606,462 | |
| Planned | 17 | 44% | 6,584,634,662 | 73% |
| Unplanned | 22 | 56% | 2,375,971,800 | 27% |
| Procurement Executed as Planned | 1 | 3% | 219,100,000 | 2% |
| Procurement NOT executed as Planned | 38 | 97% | 8,741,506,462 | 98% |
| NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 4 | 10% | 5,782,033,000 | 65% |
| Funding: Self | 39 | 100% | 8,960,606,462 | 100% |
| Category: Goods | 30 | 77% | 7,701,516,462 | 86% |
| Works | 3 | 8% | 464,630,000 | 5% |
| Services | 6 | 15% | 794,460,000 | 9% |
| Methods: ICB | 1 | 3% | 5,290,130,000 | 59% |
| NCB | 3 | 8% | 491,903,000 | 5% |
| RFQ | 35 | 90% | 3,178,573,462 | 35% |

The below graph shows details of the various procurement methods used by the entity to procure for each category. From the graph, procurement of goods using ICB accounts for the highest value of procurement whereas RFQ for the procurement of goods, works and services accounts for the highest number as shown below;



Key Findings and Recommendations

1. Implementation of procurement activities contrary to the approved procurement plan by the entity as the values and methods used are different from what is stated in the approved procurement. NATCOM should ensure execution of procurement activities conforms to their approved plan.
2. NATCOM continues to deliberately split their procurement activities to make use of RFQ methods. The entity must aggregate the values of frequently procured items of similar nature and make use of open competitive methods to ensure value for money is achieved. The excessive use of RFQ undermines the promotion of open competition.
3. Implementation of procurement activities that are not planned contravenes section 29 of the Act and creates unplanned liabilities for the government.

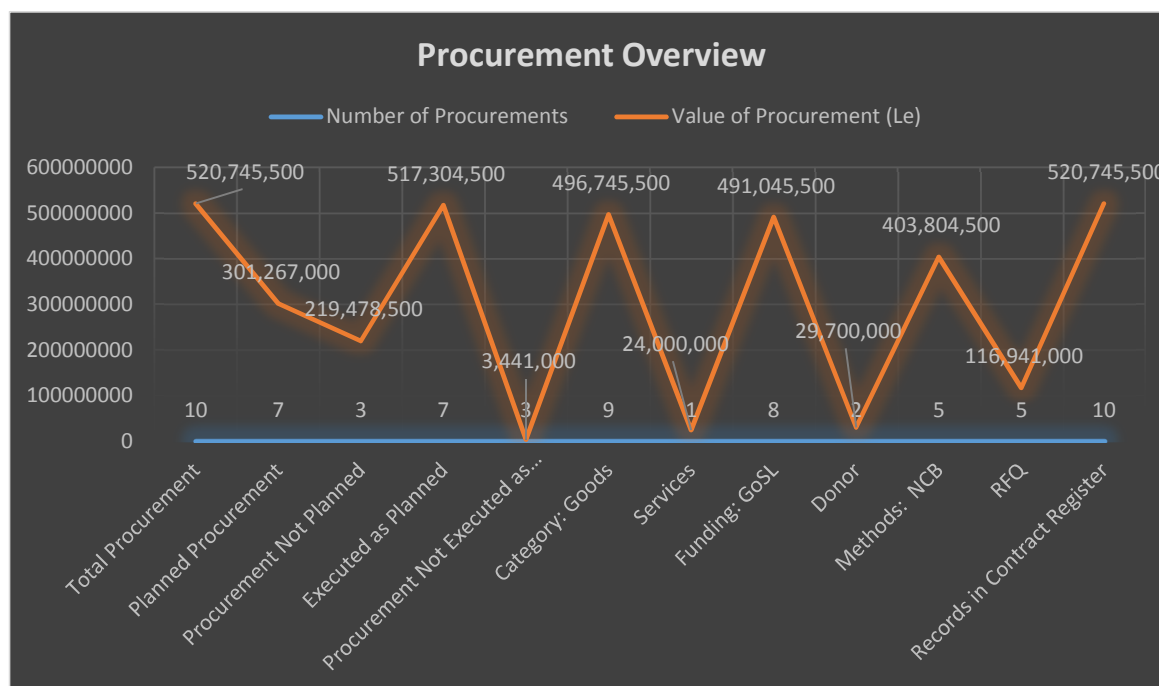
National Tourist Board

During the 2019 financial year, the National Public Procurement Authority reviewed the total of ten (10) procurement activities based on records presented by the National Tourist Board that amounted to of Five hundred and twenty million, Seven hundred and four -five thousand, five hundred Leones (Le 520,745,500). 7 activities to the tune of Le 301,267,000 were reported as planned and the remaining 8 activities to the value of Le 219,478,500 were unplanned activities executed by the entity. 7 activities to the value of Le 517,304,500 being 99% of the value were executed in conformity to the procurement plan whereas 3 activities to the tune of Le 3,441,000 being 1% of the value were implemented contrary to the approved plan. The contract register was provided to the team. 94% of the value of activities were financed by the Government of Sierra Leone from the consolidated account and the remaining 4% funding was provided by donor partners.

From the review, procurement of Goods and Services were the categories of procurement activities procured by the entity in 2019. Procurement of goods using 9 activities accounted for Le 496,745,500 being 95% of the value and the remaining 1 activity that accounted for Le 24,000,000 being 6% of the value was for the procurement of Services.

During the reviews, NPPA discovered that the activities were implemented using National Competitive Bidding (NCB) and non- competitive Request for Quotation (RFQ) methods respectively. NCB procurements through 5 activities accounts for 78% (Le 403,804,500) of the value whereas RFQ procurements through 5 activities accounted for 22% (Le 116,941,000) of the value of activities during the year under review. The entity is encouraged to be using open competitive methods that seeks to promote transparency, accountability, fairness and value for money in the public procurement landscape. The table and chart below provide summary analysis of all procurement activities and their financial impact carried out by the entity.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 10 | | 520,745,500 | |
| Planned Procurement | 7 | 70% | 301,267,000 | 58% |
| Procurement Not Planned | 3 | 30% | 219,478,500 | 42% |
| Executed as Planned | 7 | 70% | 517,304,500 | 99% |
| Procurement Not Executed as Planned | 3 | 30% | 3,441,000 | 1% |
| Category: Goods | 9 | 90% | 496,745,500 | 95% |
| Services | 1 | 10% | 24,000,000 | 5% |
| Funding: GoSL | 8 | 80% | 491,045,500 | 94% |
| Donor | 2 | 20% | 29,700,000 | 6% |
| Methods: NCB | 5 | 50% | 403,804,500 | 78% |
| RFQ | 5 | 50% | 116,941,000 | 22% |
| Records in Contract Register | 10 | 100% | 520,745,500 | 100% |



Other Key Observations/Findings and Recommendations:

1. During the review, Procurement Officer provided copies of the 2019 procurement plan and contract register together with procurement files, some copies of bid evaluation reports and some records of delivery notes. The documents that were not provided were the vote service ledger and payment records. According to the Procurement Officer, requests for payment are forwarded to the finance department therefore all payment records are kept in the finance unit.
2. The entity could not provide the various Standard Procurement Forms (SPF 1-6) for review which shows that procurement activities are being executed by the entity without the required standard forms as there was no records to show. It was noted that SPF1 (Requisition Form), SPF2 (Seeking Approval), SPF3 (Approval of Procurement

Committee), SPF4 (Evaluation Report), SPF6 (Monthly Report) for all the activities implemented were not available.

3. The entity is encouraged to ensure all procurement activities are executed in line with the relevant legal frameworks on public procurement.
4. NTB should ensure the use of open competitive methods becomes their default procurement methods to enhance transparency, accountability and fairness in public procurement landscape
5. NTB should ensure values of frequently purchased items of similar nature are aggregated, open competitive methods are used to sign framework contracts to save cost and time.

National Youth Commission (NAYCOM)

For the 2019 financial year, the National Youth Commission executed thirty-three (33) procurement activities based on records presented for review with a value of three hundred and eighty-six million, five hundred and ninety-one thousand eight hundred and ninety-six Leones (Le 386,591,896). 62% (Le 240,334,230) of the procurement activities were funded by Donor partners, 25% (Le 95,757,666) of the procurement activities fund by the Government of Sierra Leone and the remaining 13% (Le 50,500,000) of the funding through self-generated revenues. The review showed that all procurement activities implemented by the NAYCOM were not planned which contravenes section 29 of the National Public Procurement Act of 2016.

The categories of procurement were for goods, works and services. Goods accounted for 50% of all activities to a total sum of Le 193,623,107 and 37% with a value of Le 142,468,789 was for the procurement of services and the remaining 13% totalling Le 50,500,000 were for the procurement of works. The activities were implemented through non-competitive methods without recourse to the NPPA for authorization as required by law. 25 procurement activities to the value of Le 314,305,496 were executed using the request for quotation method (RFQ), whereas 6 activities amounting to Le 63,135,000 executed using Restricted Bidding Method and the remaining 2 activities to the tune of Le 9,151,400 executed through Sole Source. The below table provides summary of all activities and their values:

| Activities | Number of Procurement | Percentage (%) Number of Procurement | Value of procurement (Le) | Percentage (%) Value of Procurement |
|--|-----------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 33 | | 386,591,896 | |
| Unplanned | 33 | 100% | 386,591,896 | 100% |
| Procurement NOT executed as Planned | 33 | 100% | 386,591,896 | 100% |
| Funding: GoSL | 12 | 36% | 95,757,666 | 25% |
| Donors | 20 | 61% | 240,334,230 | 62% |
| Self | 1 | 3% | 50,500,000 | 13% |
| Category: Goods | 16 | 48% | 193,623,107 | 50% |
| Works | 1 | 3% | 50,500,000 | 13% |
| Services | 16 | 48% | 142,468,789 | 37% |
| Methods: RFQ | 25 | 76% | 314,305,496 | 81% |
| Sole Source | 2 | 6% | 9,151,400 | 2% |
| Restricted Bidding Method | 6 | 18% | 63,135,000 | 16% |

We also find out that the key NPPA documents (Standard Procurement Forms) were not used by the Commission in execution of their procurement processes. NAYCOM could not provide SPF1 (Requisition Form), SPF2 (Seeking Approval), SPF3 (Approval of Procurement Committee), SPF4 (Evaluation Report) for all the activities reviewed. Not using these standard forms for procurement activities makes it difficult for the review team to ascertain the judicious use of public funds in conformity to the given procurement guidelines.

National Youth Services

The National Public Procurement Authority carried out annual procurement assessment review at the National Youth Service for the 2019 financial year. During the review, it was revealed that NYC executed twenty-four (24) procurement activities to amounting to One billion, four hundred and twenty-three million, three hundred and fifty-six thousand, two hundred and fifty Leones (Le 1,423,356,250) and were all funded by the Government of Sierra Leone.

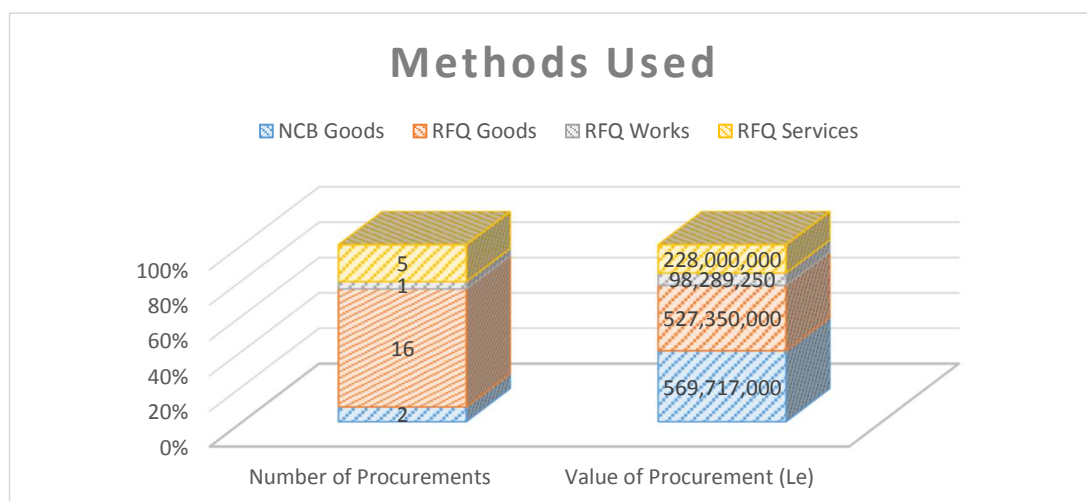
The review revealed that 19 activities to the value of Le 1,167,367,000 were planned and the remaining 5 activities amounting to Le 255,989,250 were not planned activities executed by the entity in contravention of section 29 of the Public Procurement Act 2016. Regrettably, all the value of procurement activities executed were not in conformity with the approved procurement plan as the approved estimated value differ from the executed amount and the procurement methods used differ from the approved plan. Some of the activities executed contrary to the approved procurement plans are shown in the table below.

| Activity | Planned Method | Estimated Value (Le) | Actual Method Used @ Execution | Actual Completion Value (Le) |
|---|----------------|----------------------|--------------------------------|------------------------------|
| Office Stationery | NCB | 64,000,000 | RFQ | 29,990,000 |
| Office Furniture, Equipment and Safe | NCB | 135,000,000 | RFQ | 35,000,000 |
| Uniforms, Protective Boots and Rain Gears | ICB | 7,875,000,000 | RFQ | 244,860,000 |
| Computer Consumables | NCB | 96,000,000 | RFQ | 6,600,000 |
| Vehicle Maintenance | RFQ | 48,000,000 | RFQ | 2,400,000 |
| Printing Materials, Manual/Dairies | NCB | 245,000,000 | RFQ | 67,500,000 |
| Sanitary/Sundries | NCB | 66,000,000 | RFQ | 60,000,000 |
| Procurement of Security Boots | ICB | 7,875,000,000 | NCB | 241,150,000 |
| Procurement of Office Equipment | NCB | 135,000,000 | NCB | 328,567,000 |
| Rehabilitation of Office Building | Not Planned | No Estimate | RFQ | 98,289,250 |

The categories of procurement were goods, works and services. The procurement of goods accounts for 77% of the value followed by services 16% and works 7% of the value of all procurement activities implemented in 2019 respectively as shown in the table below.

| Activities | Number of procurements | Percentage (%) Number of Procurement | Value of procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 24 | | 1,423,356,250 | |
| Planned | 19 | 79% | 1,167,367,000 | 82% |
| Unplanned | 5 | 21% | 255,989,250 | 18% |
| NOT Executed as Planned | 24 | 100% | 1,423,356,250 | 100% |
| Funding: GoSL | 24 | 100% | 1,423,356,250 | 100% |
| Category: Goods | 18 | 75% | 1,097,067,000 | 77% |
| Works | 1 | 4% | 98,289,250 | 7% |
| Services | 5 | 21% | 228,000,000 | 16% |
| Methods: NCB | 2 | 8% | 569,717,000 | 40% |
| RFQ | 22 | 92% | 853,639,250 | 60% |
| Procurement above RFQ Threshold | 2 | 8% | 569,717,000 | 40% |

The below graph provides details of the various procurement methods used in 2019 for the procurement of each category of activities. The request for quotation method (RFQ) was predominantly used by the entity in its execution of activities. RFQ accounts for 60% of the value of procurements and 92% of the number of procurement whereas NCB accounts for 40% of the value of procurement and 8% of the number of activities. NCB goods accounts for the highest value of activities followed by RFQ goods as shown below:



The above shows that the entity was involved in deliberate and high level of procurement splitting in order to use RFQ methods of procurement. NYS failed to aggregate values of similar procurement requirements to make use of open competitive bidding for repetitive purchases. The deliberate splitting of procurement activities is in contravention of Section 37(2) of the Public Procurement Act 2016.

The Senior Procurement Officer was unable to make available to the review team the Vote Services Ledger, Delivery Records, Contract Completion Records, some evaluation reports of activities executed, some payment records claiming he is just taking up office at the NYS and could not see those files. The Organization should ensure records of all procurement activities are duly stored and produced for review upon request. Procurement processes must be duly documented, and such documentations adequately maintained in a usable format to enhance transparency and accountability in the procurement process.

It was further observed that the Standard Procurement forms (SPF 1-6) that are used to document the decisions of the Procurement Committee and the procurement process are not used.

The implementation of procurement activities not planned and execution of activities contrary to the approved procurement plans is in complete violation of the legal framework on procurements. Non-conformity to procurement plans leads to miss-procurement which ultimately leads to waste of Government funds and thereby constraining other relevant areas of need.

Office of the Chief Minister

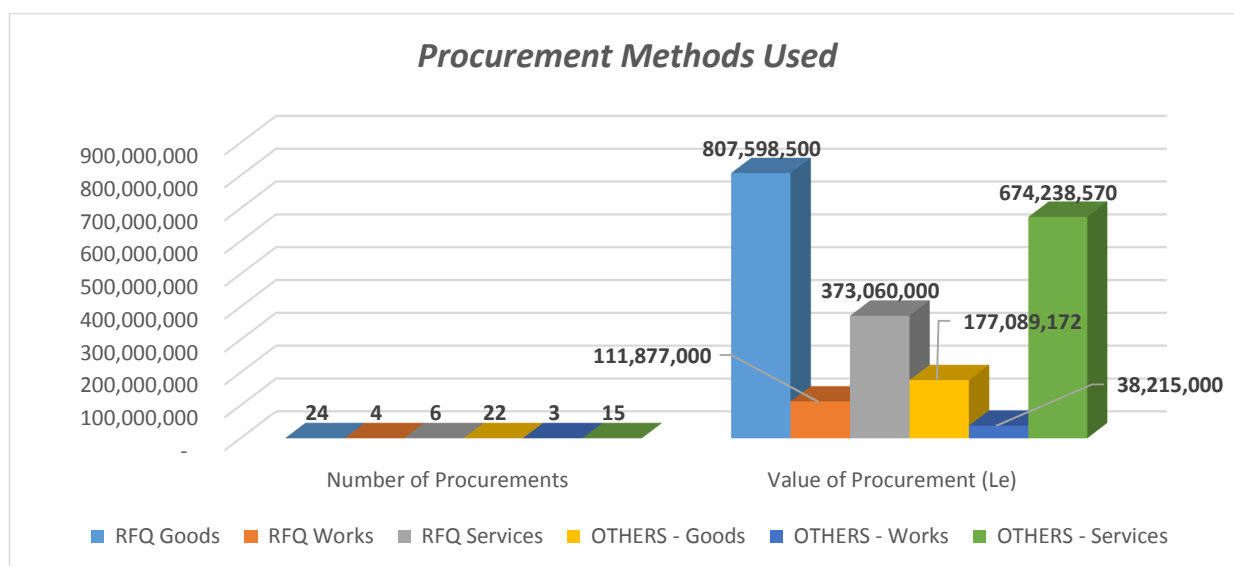
The National Public Procurement Authority undertook an annual procurement process and procedure's review at the Office of the Chief Minister for the 2019 financial year. Based on documents presented for our review, the CM's office executed seventy-four (74) procurement activities to the cumulative value of two billion, one hundred and eighty-two million, and

seventy-eight thousand, two hundred and forty- two Leones (Le2,182,078,242) funded 100% from the consolidated fund by the Government of Sierra Leone.

Based on the review, it was further revealed that all the activities executed were unplanned. The categories of procurement were for goods, works and services executed through RFQ, direct purchasing, invoicing, etc. The value of goods procured amounted to Le984,687,672 (being 45% executed) using 46 activities, value of works amounted to Le150,092,000 (being 7% of the value implemented) using 7 activities and the value of services accounted for Le1,047,298,570 (being 48% of the value) through 21 procurement activities. The table below provides overview of the procurement activities implemented by the Chief Minister’s office with their corresponding values:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|-----------------------|-------------------------------|---|----------------------------------|--|
| Total Procurement | 74 | | 2,182,078,242 | |
| Unplanned Procurement | 74 | | 2,182,078,242 | |
| Funding: GoSL | 74 | | 2,182,078,242 | |
| Categories: Goods | 46 | 62% | 984,687,672 | 45% |
| Works | 7 | 9% | 150,092,000 | 7% |
| Service | 21 | 28% | 1,047,298,570 | 48% |
| Method: RFQ | 34 | 46% | 1,292,535,500 | 59% |
| OTHERS | 40 | 54% | 889,542,742 | 41% |

The below graph shows details of the various procurement methods used in the procurement of the various categories with their corresponding financial impact:



Further, it was observed that many of the activities executed were not assigned procurement numbers. Although procurement of air tickets is currently not categorized as a procurement item but was reported to enable the leadership of the CM's office take necessary steps as it accounted for the highest value procurement item amounting to Le637,960,794 undertaken in 2019. Below table provides full details of the procurement activities undertaken by the CM's office:

| Items | Number of Procurement | Value of Procurement (Le) |
|------------------------------|-----------------------|---------------------------|
| Air Ticket | 9 | 637,960,794 |
| Desk Top & Laptop Computers | 3 | 325,360,000 |
| Computer Consumables | 10 | 238,585,000 |
| Catering & Hall Rental | 10 | 212,807,948 |
| Furniture & Fittings | 7 | 153,675,000 |
| ICT Equipment & Materials | 5 | 128,830,000 |
| Office Refurbishment | 5 | 123,203,000 |
| Provisions & Sundry Items | 4 | 69,345,500 |
| Office Stationery | 2 | 62,250,000 |
| Hospitality | 1 | 52,900,000 |
| Vehicle Spares & Maintenance | 5 | 39,600,000 |
| Internet & Communcations | 3 | 33,600,000 |
| Office Equipment | 1 | 33,000,000 |
| Printing Services | 4 | 23,937,000 |
| Building Rehabilitation | 1 | 22,964,000 |
| Cleaning Services | 1 | 9,000,000 |
| Building Materials | 1 | 8,855,000 |
| Office Equipment Maintenance | 1 | 3,925,000 |
| Sundry Items | 1 | 2,280,000 |

Key Observations and Recommendations

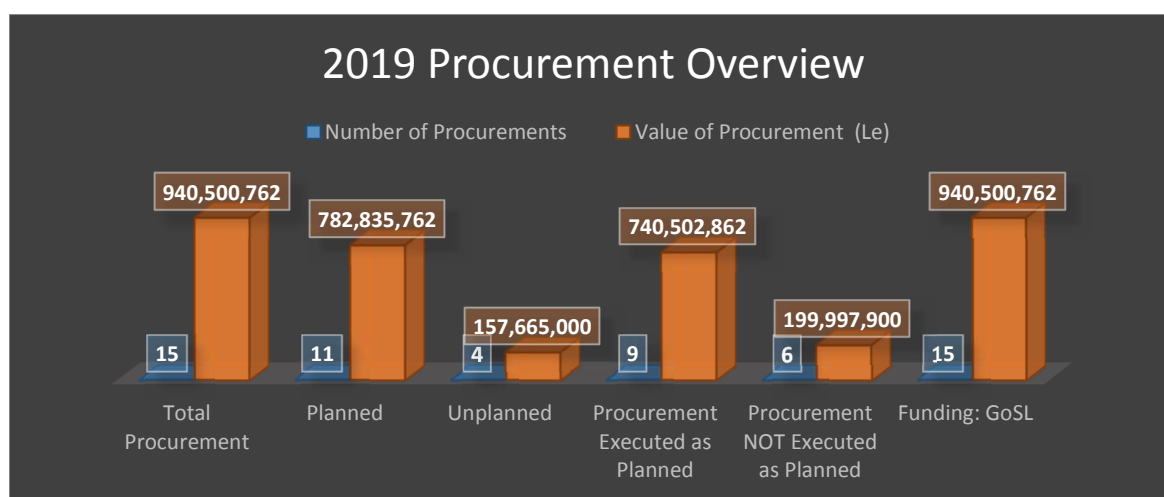
1. Execution of unplanned and approved procurement activities contravenes Section 29 of the Public Procurement Act 2016 thereby exposing government to unplanned liabilities. The Chief Minister's Office is recommended to strictly ensure procurement activities are planned and execution is in line with the approved plan to achieve value for money.
2. Non-submission of relevant required documentations like the contract register, records of delivery and contract completion, procurement plan, standard contract document/LPO etc as stated in the letter of notification to ensure detailed review of all procurement activities undertaken by the entity. The Office of the CM should ensure detailed tracking of all procurement activities undertaken as it promotes transparency.
3. It was further observed that there was no designated procurement officer assigned to the office of the CM which means procurement activities were being carried out by non-procurement staff.
4. We also observed that the Office of the Chief Minister was not making use of the various Standard Procurement Forms as. These forms are designed to standardize public procurement process across all MDAs and enhance easy trail of procurement processes from inception to completion.
5. The office of the CM is encouraged to make full use of framework contracts by aggregating values of frequently purchased items of similar nature in order to avoid artificial splitting of procurement.
6. Ensure all procurement activities are assigned a unique procurement number.

Office of National Security (ONS)

Office of National Security carried out fifteen (15) procurement activities amounting to nine hundred and forty million, five hundred thousand, seven hundred and sixty-two Leones (Le940, 500,762). All activities undertaken were funded using state funds based on the documents presented for review. The review revealed that 83% of the value of procurement executed was planned whereas the remaining 17% of the value were unplanned procurement activities. Implementation of procurement activities as planned amounted to Le740,502,862 being 79% and activities not executed as planned accounted for Le199,997,900 being 21% of the value of procurement.

Further, the reviews show that the activities were executed using National Competitive bidding (NCB) and Request for Quotation (RFQ) methods respectively for the procurement of goods and services. NCB accounts for 70% of the value of procurement and RFQ accounts for the remaining 30% of the cumulative value of activities undertaken as shown below:

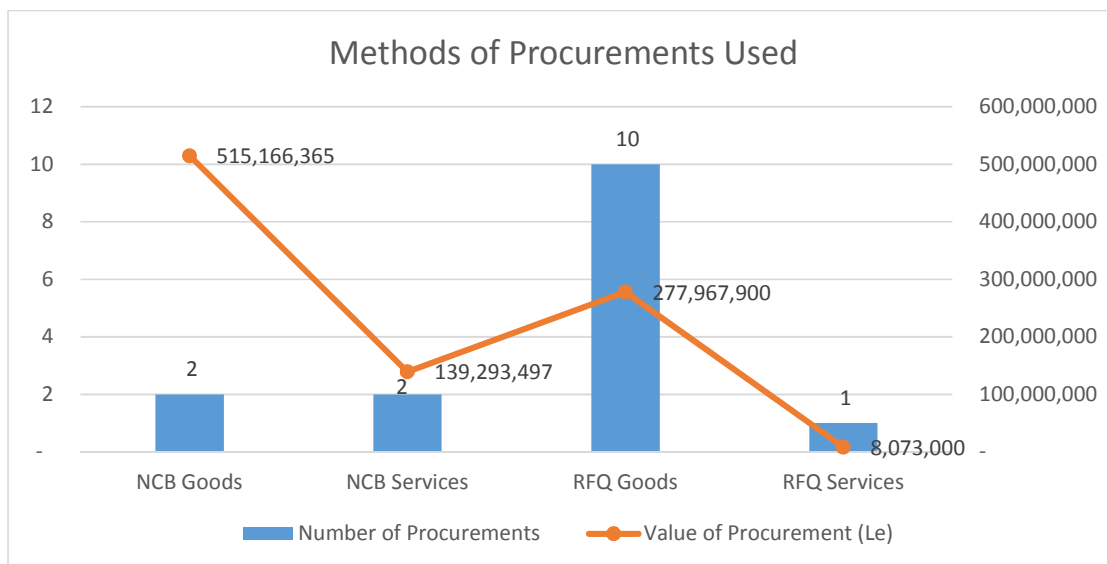
| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|-------------------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 15 | | 940,500,762 | |
| Planned | 11 | 73% | 782,835,762 | 83% |
| Unplanned | 4 | 27% | 157,665,000 | 17% |
| Procurement Executed as Planned | 9 | 60% | 740,502,862 | 79% |
| Procurement NOT Executed as Planned | 6 | 40% | 199,997,900 | 21% |
| Funding: GoSL | 15 | 100% | 940,500,762 | 100% |
| Categories: Goods | 12 | 80% | 793,134,265 | 84% |
| Service | 3 | 20% | 147,366,497 | 16% |
| Method: NCB | 4 | 27% | 654,459,862 | 70% |
| RFQ | 11 | 73% | 286,040,900 | 30% |



When compared with 2018 data, there has been great improvement in the details which suggests that ONS acted on the recommendations in the 2018 report as shown below:

| Procurement Activities | 2018 Number of Procurement | 2019 Number of Procurement | 2018 vs 2019 Percentage (%) Number of Procurement | 2018 Value of Procurement (Le) | 2019 Value of Procurement (Le) | 2018 vs 2019 Percentage (%) Value of Procurement |
|------------------------|----------------------------|----------------------------|---|--------------------------------|--------------------------------|--|
| Total Procurement | 42 | 15 | | 413,578,950 | 940,500,762 | |
| Planned | 31 | 11 | 35% | 312,729,700 | 782,835,762 | 250% |
| Unplanned | 11 | 4 | 36% | 100,849,250 | 157,665,000 | 156% |
| Method: NCB | | 4 | | | 654,459,862 | |
| RFQ | 42 | 11 | 26% | 413,578,950 | 286,040,900 | 69% |

The below graph shows details of the various procurement methods used with their corresponding values. From the graph, NCB goods accounts for the highest value of procurement whereas RFQ goods accounts for the highest number of activities executed by ONS in 2019 as shown.



Key Observations and Recommendations:

1. Failure to use all the Standard Procurement Forms in the procurement process as required by law. We were able to see some SPF 1 but could not find SPF2 (Seeking Approval), SPF3 (Approval of Procurement Committee), SPF4 (Evaluation Report), Standard Bidding Documents and Standard Contract Documents/LPOs that could enhance easy trail of procurement processes from inception to completion and ensure detailed review of the entity's procurement activities.

ONS is encouraged to make full use of all the various Standard Procurement Forms as provided for by law to ensure transparency as SPF forms will provide detail procurement trail for all procurement activities undertaken by the entity.

2. Splitting of procurement activities and Repetitive Buying of items of similar nature that could have aggregated to make use of open competitive methods. It was observed that blatant splitting continuous for certain procurement activities which if aggregated will lead to open competitive bidding method in terms of the threshold involved. e.g., procurement of Furniture purchased from three times from different suppliers using RFQ when the total value exceeds the threshold set for RFQ summing up to Le **149,615,000** with no evidence of a framework contract in place.

This shows a lack of adherence to the Public Procurement Act, 2016 and leads to a procurement practice that clearly lacks efficiency and value for money. Office of National

Security must consider entering into framework contract to ensure value for money in public expenditure and to save time on repetitive buying of similar items.

3. **Non-availability of Delivery Notes** - We observed that some procurement activities executed did not have supporting documents such as Delivery Notes to show that these items were indeed delivered to the entity. Non-availability of supporting documents such as Delivery Note renders the procurement process incomplete and creates doubt whether the funds have been expended judiciously.
4. **Non-conformity to Procurement Plan** - We observed that some procurement activities executed were not in the procurement plan provided and some activities were not executed as planned. The procurement method stated in the plan was different from the procurement method used for actual execution for some activities. We observed that ONS executed some activities that were not included in the procurement plan such as Supply of Uniform Materials for Auxiliary Staff valued at Le 61, 520,000
5. **Ineffective Inspection and Acceptance Committee** - We observed that the inspection and acceptance committee was not constituted for some activities to ensure acceptance of the goods, works or services delivered/performed.
6. Non-availability of relevant documents required to ensure detailed review was undertaken. The entity failed to provide Contract Register and Vote Service Ledger to enable full scale review of all activities executed.

Petroleum Regulatory Agency (PRA)

The National Public Procurement Authority undertook annual procurement assessment review for 2019 financial year at the Petroleum Regulatory Agency with a view to provide an open picture of the procurement activities of the entity. Based on the information obtained from the documents presented during the review process, it was established that PRA implemented thirty-six (36) procurement activities with a cumulative value of Seven hundred and ninety-one million, one hundred and twelve thousand, four hundred and seventy-five Leones (Le 791,112,475) that were 100% funded by own source revenue generated by the entity.

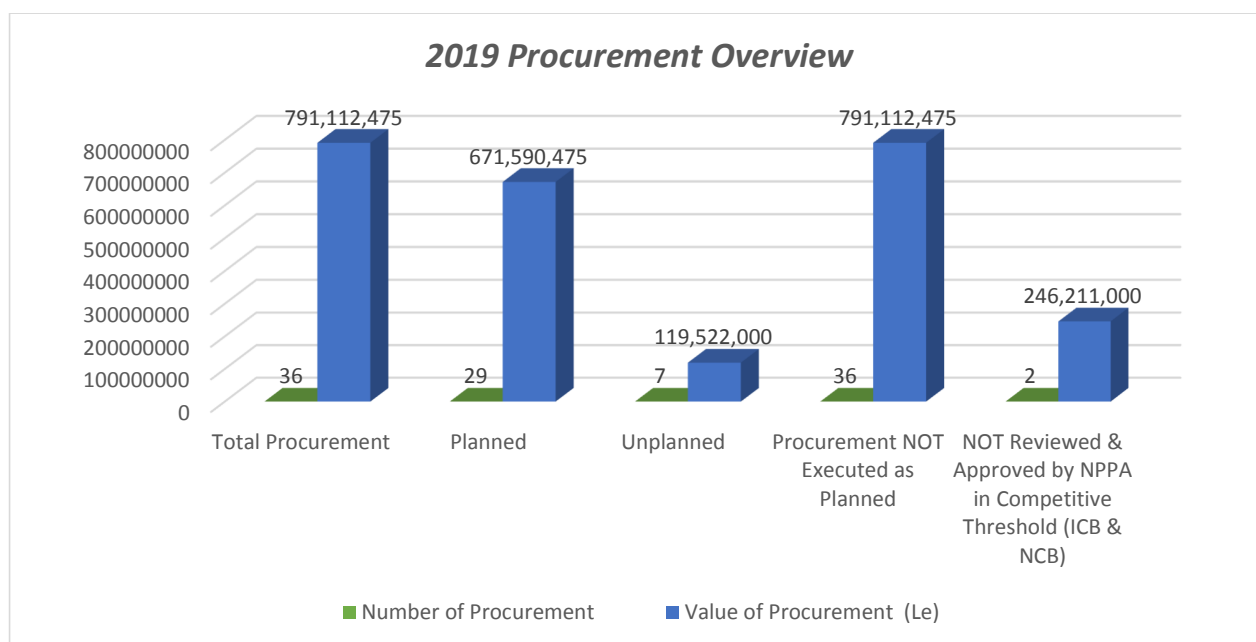
The reviews revealed that, 85% (Le 671,590,475) of the value of procurement activities executed were planned but **not executed** as planned in accordance with the approved 2019 procurement plan. Further, two of the activities whose value falls within competitive threshold were not submitted to the NPPA for review and endorsement as provided for in the Public Procurement Act of 2016.

In addition, the reviews show that procurement of goods accounts Le 625,155,725 being 83% of the value of procurement through 30 procurement activities followed by procurement of services amounting to Le 165,956,750 being 17% executed through 6 procurement activities.

There was gross overuse of the Request for Quotation method as 69% (Le 544,901,475) of the value of all procurement activities were implemented using RFQ by the Authority and only 2 activities amounting to Le 246,211,000 were executed using open competitive method of NCB. The excessive use of RFQ contravenes section 29 of the public procurement Act of

2016 as it undermines transparency, accountability, and fairness in the public procurement landscape. The table below provides summary analysis of all procurement activities and their financial impact carried out by the Petroleum Regulatory Agency.

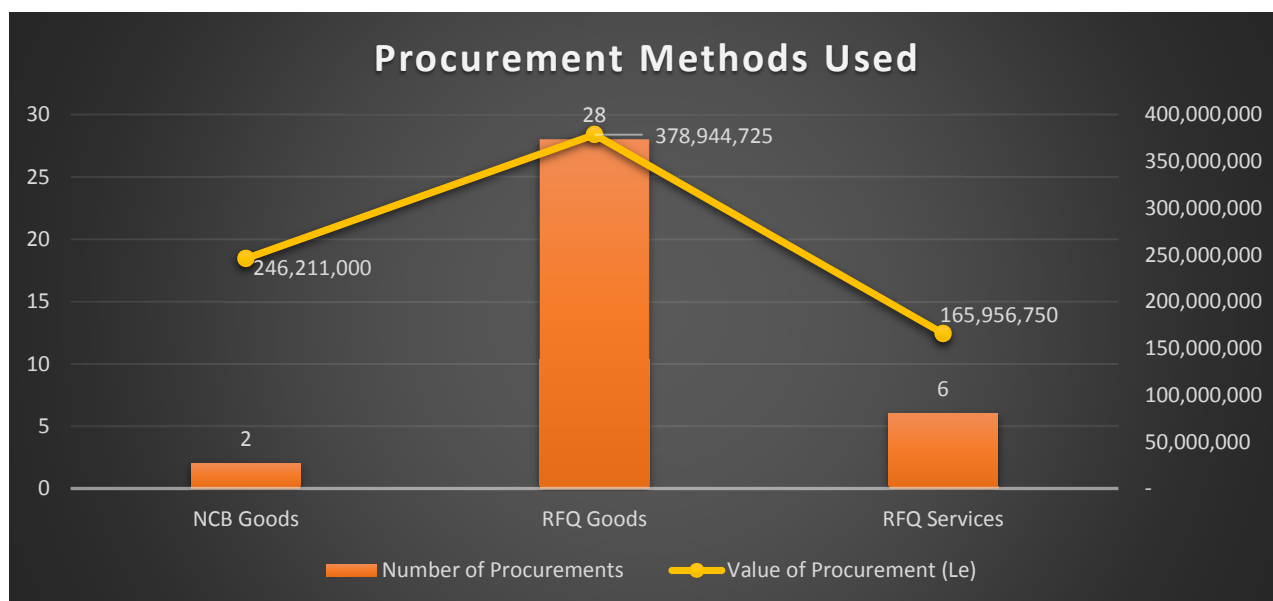
| Activities | Number of Procurements | Percentage (%) Number of Procurement Activities | Value of Procurement (Le) | Percentage (%) Value of Procurement Activities |
|--|------------------------|---|---------------------------|--|
| Total Procurement | 36 | | 791,112,475 | |
| Planned | 29 | 81% | 671,590,475 | 85% |
| Unplanned | 7 | 19% | 119,522,000 | 15% |
| Procurement NOT Executed as Planned | 36 | 100% | 791,112,475 | 100% |
| NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 2 | 6% | 246,211,000 | 31% |
| Category: Goods | 30 | 83% | 625,155,725 | 79% |
| Services | 6 | 17% | 165,956,750 | 21% |
| Funding: Own source | 36 | 100% | 791,112,475 | 100% |
| Methods: NCB | 2 | 6% | 246,211,000 | 31% |
| RFQ | 34 | 94% | 544,901,475 | 69% |



The below table compare details of 2018 as against 2019 procurement activities undertaken by PRA. From the below, the total number of activities executed based on the documents presented for our review reduced from 47 to 36 with huge increase in the value of procurement to Le 791,112,475. Unlike 2018, 7 of the activities with a corresponding value of Le 119,522,000 executed in the 2019 were not planned. There was increase in the value of procurement for goods and services as shown in the table. However, the overuse of RFQ by PRA needs to be reduced and the use of open competitive methods employed by the entity;

| Procurement Activities by Region | 2018 Number of Procurement Activities | 2019 Number of Procurement Activities | 2018 vs 2019 Percentage (%) Number of Procurement Activities | 2018 Value of Procurement Activities (Le) | 2019 Value of Procurement Activities (Le) | 2018 vs 2019 Percentage (%) Value of Procurement Activities |
|----------------------------------|---------------------------------------|---------------------------------------|--|---|---|---|
| Total Procurement Activities | 47 | 36 | 77% | 209,896,292 | 791,112,475 | 377% |
| Planned Procurement | 47 | 29 | 62% | 209,896,292 | 671,590,475 | 320% |
| Unplanned Procurement | | 7 | | | 119,522,000 | |
| Categories: Goods | 28 | 30 | 107% | 132,896,842 | 625,155,725 | 470% |
| Services | 19 | 6 | 32% | 76,999,450 | 165,956,750 | 216% |
| Methods: NCB | | 2 | | | | |
| RFQ | 47 | 34 | 72% | 209,896,292 | 544,901,475 | 260% |

The below graph provides details of the various methods used in the execution of the various procurement activities by the entity. From the below, RFQ Goods accounts for the highest number and value of procurement as shown in the graph:



General Observations/Findings:

- 1. Non availability of documents for the assessment exercise** – As a requirement, NPPA requested submission of various relevant documents to the review team in a bid to enhance effective review process. However, the entity provided Bid Evaluation Report (Technical and Financial), Payment Records and Records of Delivery for some activities but could not provide most of the required documents requested and only provided copy of a scanty Contract Register with some activities undertaken not recorded in the contract

register. For example, vehicle repairs and maintenance, supply of 1 TB External Drive, supply of Lacoste and cap, 1 HP desktop printer etc.

The non-availability of these documents limited our team to probe in detail the procurement activities executed by the entity and whether the processes used were in compliance with the law.

2. Lack of execution in line with the approved procurement plan – The reviews revealed that all the activities implemented were not in conformity with the approved procurement plans. There were gaps in the Procurement Number inserted in the activities different from the Procurement Plan and the same procurement number were used on two or more procurement activities especially for the supply of stationary. Some procurement numbers in the plan does not match the ones in the bidding documents/procurement activities and the entire procurement activity file. Methods of procurement activities approved in the plan like NCB method for some activities were changed to RFQ and the plans not updated.
3. There were no records of NPPA correspondence/concurrence for the NCB activities executed by the entity which contravenes sections of the Act.
4. It was also observed that there was no procurement Unit in the entity, procurement activities were executed by a staff member from the Admin/Finance Department who is Acting as Procurement Officer
5. It was observed that there was serious splitting of procurement activities with a deliberate desire to avoid the use of NCB methods by the entity. The entity could aggregate the values frequently purchased items of similar values and use framework contract.

Recommendations:

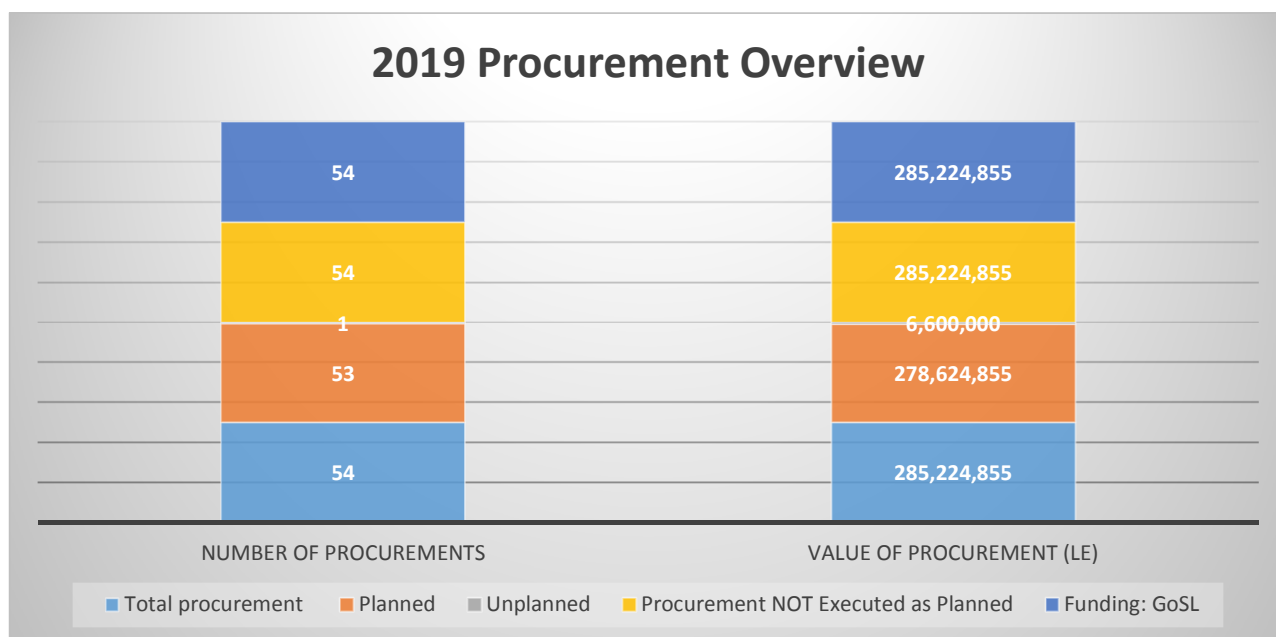
- i. PRA must ensure records of all procurement activities implemented are duly stored and produced upon request every time they are required.
- ii. Execution of procurement activities strictly in line the approved procurement plan at all times should be adhered by the entity as provided for in the Act.
- iii. Ensure procurement activities within competitive threshold or alternate methods are presented to the Authority for review and endorsement before execution.
- iv. Aggregate procurement requirements and make use of open competitive methods to increase transparency and help save government revenue.
- v. The entity must ensure that all procurement activities executed are recorded in the contract register.

Pharmacy Board of Sierra Leone

In 2019 financial year, based on records presented for our review, Pharmacy Board Sierra Leone undertook fifty-four (54) procurement activities amounting to Two hundred and eighty-five million, two hundred and twenty-four thousand, eight hundred and fifty-five Leones (Le 285,224,855) funded by the Government of Sierra Leone. From the reviews, 98% of the value of procurement activities implemented were planned but never executed in accordance with the approved plan. Procurement of Goods accounts for the highest value followed by Services and Works respectively. Request for quotation method accounts for Le 119,452,500 being 33% of the value procurement whereas other non-competitive methods like direct purchase, invoicing etc accounts for 67% of the value of procurement activities executed. We further realized that records of the various procurement activities were not recorded in the Contract register that will help provided detailed information and ensure effective monitoring as provided by law.

The table and graph below provide summary analysis of all procurement activities and their financial impact carried out by the Pharmacy Board:

| Activities | Number of Procurements | Value of Procurement (Le) |
|--|------------------------|---------------------------|
| Total procurement | 54 | 285,224,855 |
| Planned | 53 | 278,624,855 |
| Unplanned | 1 | 6,600,000 |
| Procurement NOT Executed as Planned | 54 | 285,224,855 |
| Category: Goods | 22 | 156,652,355 |
| Works | 2 | 9,120,000 |
| Services | 30 | 119,452,500 |
| Funding: GoSL | 54 | 285,224,855 |
| Method: RFQ | 2 | 95,323,480 |
| Others | 52 | 189,901,375 |



From the above, there has not been any improvement in the use of open competitive methods for the execution of procurement activities by Pharmacy Board Sierra Leone when compared to 2018 details.

Key Observations and Recommendations:

- Poor records management as they could not provide relevant supporting documents on how procurement activities were executed. The need to ensure records of all procurement activities are duly stored and produced cannot be overemphasized.
- Non-usability of the various standard procurement forms (SPF 1-6) as required by law. Pharmacy Board must ensure SPF forms are used in execution of procurement activities and the records provided upon demand.
- Lack of conformity in execution of procurement activities to the approved procurement plans and splitting of activities to deliberately use non-competitive methods. Adherence to procurement planning and its implementation by the entity will correct the issues of miss-procurement thereby leading to savings in government resources.
- Use of competitive methods of procurement will promote transparency and value for money.
- Pharmacy Board management should contact NPPA Capacity Department for training of the staff in their procurement unit on the use of NPPA Bidding Documents.

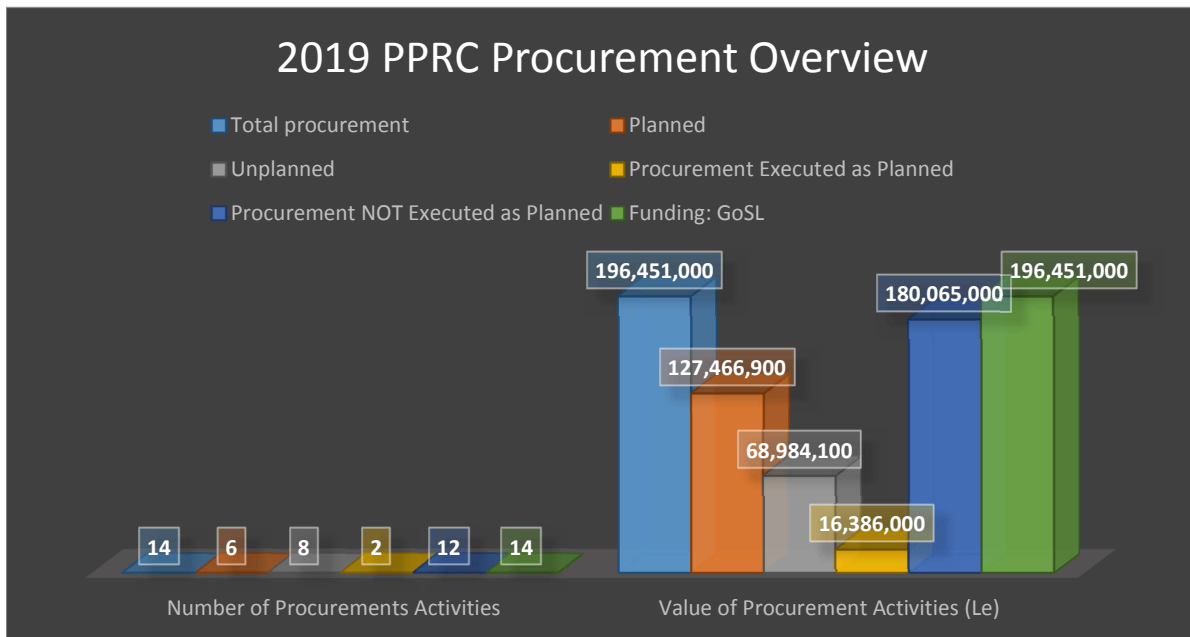
Political Parties Registration Commission (PPRC)

The National Public Procurement Authority conducted annual procurement assessment review at the PPRC for the 2019 financial year during which it was established that PPRC implemented 14 procurement activities to the value of One Hundred and nine-six million, four hundred fifty-one thousand Leone (196,451,000) funded 100% by the Government of Sierra Leone based on records presented. The review revealed that 6 activities executed amounting to Le 127,466,900 were planned whereas the remaining 8 activities with a value of Le 68,984,100 were unplanned activities which contravenes section 29 of the Public Procurement Act 2016. Disappointingly, 92% of the value of procurement activities executed were not in line with approved procurement plan and only 8% of the value of activities were in accordance with the plan.

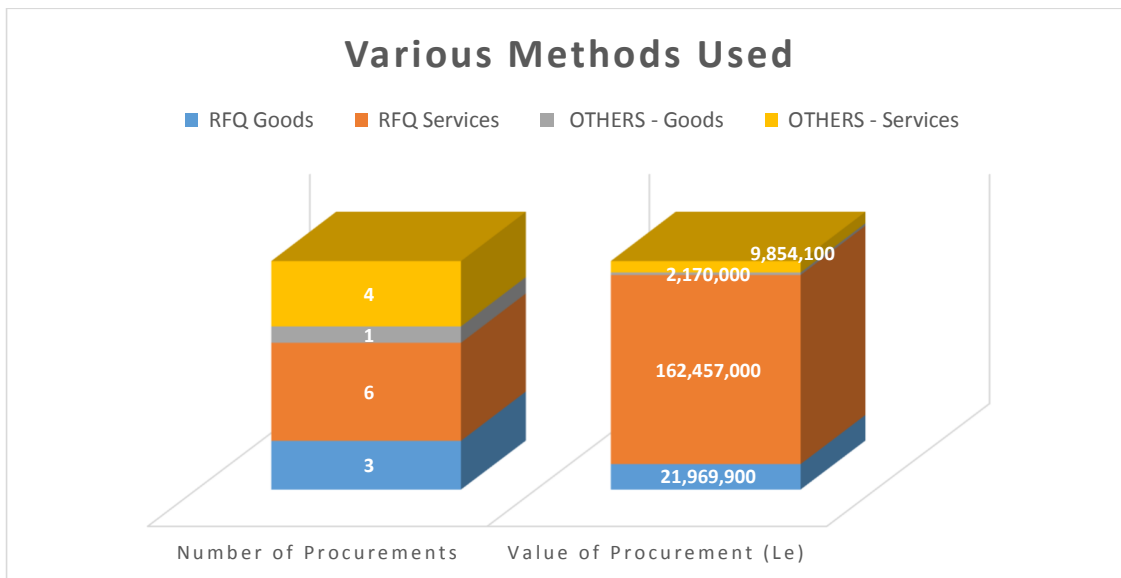
From the review, procurement of Goods and Services were the activities PPRC undertook in 2019. Procurement of Services amounts to the value of Le 172,311,100 being 88% of the value activities with the remaining 12% being Goods. Further, 83% of the value of activities were executed using the Request for Quotation methods as shown in the table below:

| Indicators | Number of Procurements Activities | Percentage (%) Number of Procurement Activities | Value of Procurement Activities (Le) | Percentage (%) Value of Procurement Activities |
|--|-----------------------------------|---|--------------------------------------|--|
| Total procurement | 14 | | 196,451,000 | |
| Planned | 6 | 43% | 127,466,900 | 65% |
| Unplanned | 8 | 57% | 68,984,100 | 35% |
| Procurement Executed as Planned | 2 | 14% | 16,386,000 | 8% |
| Procurement NOT Executed as Planned | 12 | 86% | 180,065,000 | 92% |
| Funding: GoSL | 14 | 100% | 196,451,000 | 100% |
| Category: Goods | 4 | 29% | 24,139,900 | 12% |
| Services | 10 | 71% | 172,311,100 | 88% |
| Method: RFQ | 6 | 43% | 162,457,000 | 83% |
| Others | 8 | 57% | 12,024,100 | 6% |

The below graph provides of the overview of procurement activities executed by the Political Party Registration Commission in 2019:



The below graph provides details with their corresponding values for the various methods of procurement used for each category of procurement. From the graph, RFQ Services accounts for the highest value of procurement executed as shown below:



Key Observations and Recommendations:

- i. Execution of procurement activities not in the plan as it contravenes Section 29 of the Public Procurement Act of 2016. PPRC must ensure their procurement are implemented in accordance with their approved procurement plans.
- ii. It was observed that the Standard Procurement forms (SPF 1-4) required by law for the execution of procurement activities were not used for some of the activities and were not presented to the team during the review process.
- iii. We observed that there is overuse of RFQ and Proforma Invoice considered a as direct purchase method by PPRC contrary to the methods approved in the procurement plans. The use of proforma invoice could limit relevant information leading to the selection and award of contract.
- iv. Large scale of procurement splitting by the entity thereby deliberately executing activities using non-competitive methods in line with the approved plan.
- v. There is very minimal action to correct the irregularities and recommendations proffered in the 2018 annual assessment report.

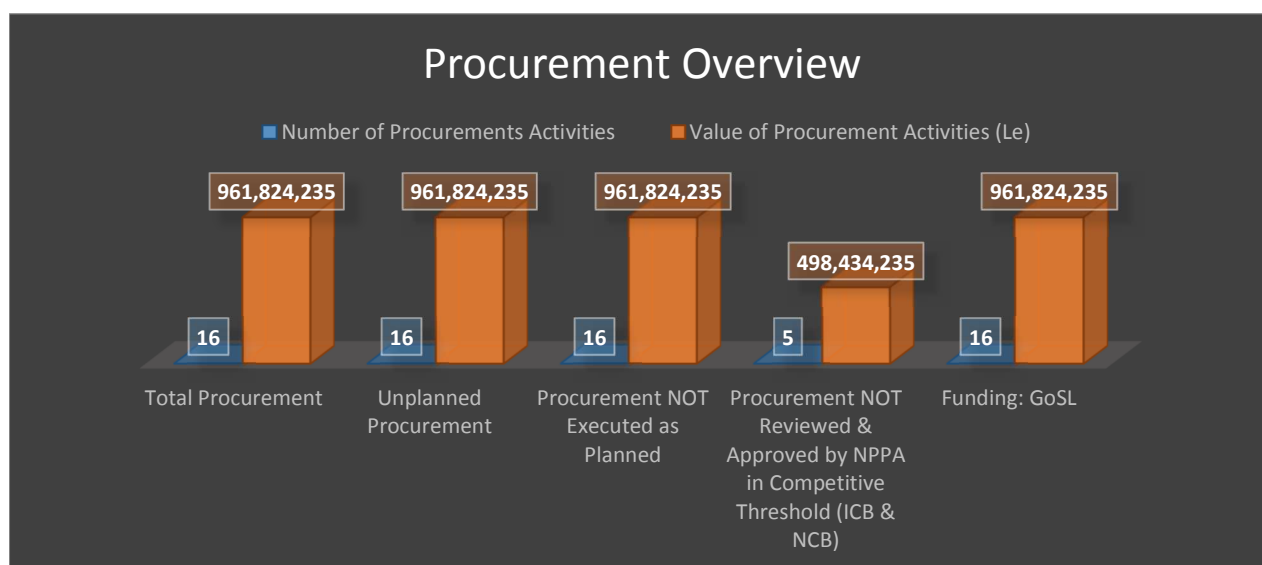
Port Loko City Council (PLCC)

In the 2019 financial year, Port Loko City Council undertook sixteen (16) procurement activities to the value of nine hundred and sixty-one million, eight hundred and twenty-four thousand, two hundred and thirty- five Leone (Le 961,824,235) based on documents presented for our review funded by the Government of Sierra Leone. All procurement activities executed were not planned and five (5) of the procurement activities in competitive threshold were not submitted to the NPPA for review as provided for in the Public Procurement Act of 2016.

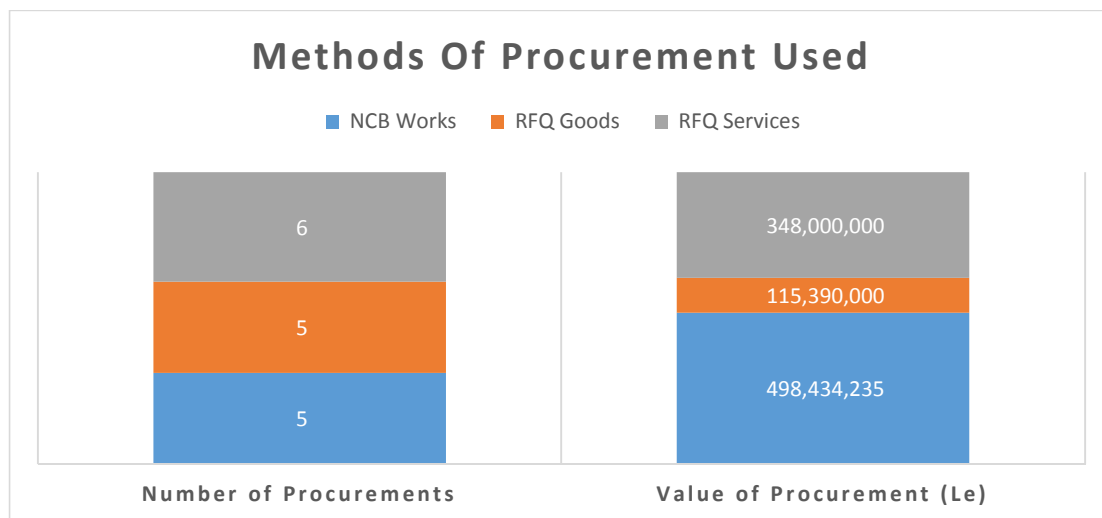
The categories of procurement were goods, works and services. The procurement of works accounts for 52% followed by services 36% and goods 12% of the value of all procurement activities implemented in 2019 respectively as shown in the table below.

| Indicators | Number of Procurements Activities | Value of Procurement Activities (Le) |
|--|-----------------------------------|--------------------------------------|
| Total Procurement | 16 | 961,824,235 |
| Unplanned Procurement | 16 | 961,824,235 |
| Procurement NOT Executed as Planned | 16 | 961,824,235 |
| Procurement NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 5 | 498,434,235 |
| Funding: GoSL | 16 | 961,824,235 |
| Category: Goods | 5 | 115,390,000 |
| Works | 5 | 498,434,235 |
| Services | 6 | 348,000,000 |

Below graph provides highlight of the procurement overview for Port Loko City Council for 2019:



The below graph provides details of the various procurement methods used in 2019 with NCB works accounting for the highest value followed by RFQ services as shown below:



Disappointingly, when compared with the 2018 review outcome and recommendations, PLCC failed to improve by following processes and procedures in execution of procurement activities in line with the legal framework on procurement that will ensure value for money and transparency can be achieved.

Key Observations and Recommendation:

4. Failure to provide the required documentation such as Contract Register, Vote Service Ledger, Approve Procurement Plan 2019, Records of Delivery and Contract Completion, Payment Records etc during the cause of the review that would have ensured detailed review to ascertain whether processes and procedures were adequately followed. The non-availability of these documents suggests some of the activities were not presented for review. The Council is encouraged to ensure proper records management are put in place and that full disclosure of all procurement activities are made to the Authority.
5. Failure to use the Standard Procurement Forms (SPFS 1-6) as required by law in a bid to undertake procurement activities.
6. Lack of use of contract ledger by ensuring all procurement activities are adequately recorded to promote transparency and accountability.
7. Non availability of approved procurement plan by the entity and implementation of activities that are not planned is in breach of the procurement law.
8. Execution of procurement activities in competitive threshold should be submitted to the Authority for review and endorsement.

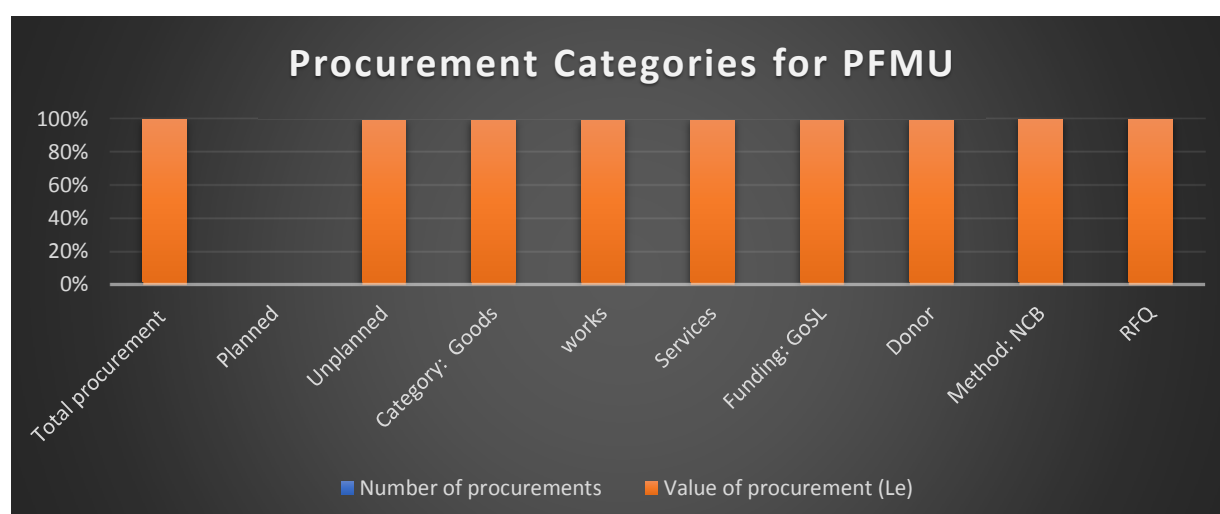
PROJECT FUDICIARY MANAGEMENT UNIT (PFMU)

The National Public Procurement Authority in 2019 financial year undertook annual procurement assessment at the PFMU. Based on the information obtained during the review process, it was established that PFMU undertook 15 procurement activities with a total value of six billion, one hundred and ninety-four million, three hundred and sixty-three thousand, eight hundred and twenty leone, one hundred and eighty cent, (Le6,194,363,820,180). 93% of the activities were funded by donor partners and 7% was by the Government of Sierra Leone. The review further revealed that 33% of their activities were for the procurement of goods with a total value of Le5,714,267,100 whilst 7% were for works with a value of Le417,202,380, and 60% was for services procurement that account for Le6,188,232,350,700.

The table below shows summary analysis of all procurement activities and their financial impact carried out by the PFMU.

| Activities | Number of procurements | Value of procurement (Le) |
|-------------------|------------------------|---------------------------|
| Total procurement | 15 | 6,194,363,820,180 |
| Planned | 0 | 0 |
| Unplanned | 15 | 6,194,363,820,180 |
| Category: Goods | 5 | 5,714,267,100 |
| works | 1 | 417,202,380 |
| Services | 9 | 6,188,232,350,700 |
| Funding: GoSL | 1 | 72,333,000 |
| Donor | 14 | 6,194,291,487,180 |
| Method: NCB | 1 | 1,554,943,100 |
| RFQ | 10 | 5,906,519,380 |
| ICB | 1 | 316,307,700 |

The graph below provides details analysis on how procurement activities were undertaken.



Recommendation:

The entity does not maintain a contract register. Therefore, we advise that the institution establish a contract register to record all procurement activities executed.

Public Service Commission

The National Public Procurement Authority as provided for in the 2016 Act reviewed seven (7) procurement activities amounting to One hundred and forty-six million, three hundred and twenty-four thousand, seven hundred and twenty-five Leone (Le 146,324,725 carried out by the Public Service Commission for the 2019 financial year. The entity provided information to show that all its reported procurement activities were planned but were not executed according to the approved plan. All activities undertaken were funded by the Government of Sierra Leone. All the activities were for the procurement of goods executed through non-competitive methods of request for quotation and Other (proforma invoice) methods. 4 procurement activities amounting to Le 136,410,225 were implemented using RFQ and 3 activities amounting to Le 9,914,500 were executed using Proforma Invoice. The use of proforma invoice is illegal and does not constitute a binding contract in contravention of the provisions enshrined in the Public Procurement Act of 2016.

The table below shows summary analysis of all procurement activities and their financial impact carried out by the entity.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|---------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 7 | | 146,324,725 | |
| Planned | 7 | 100% | 146,324,725 | 100% |
| NOT Executed as Planned | 7 | 100% | 146,324,725 | 100% |
| Category: Goods | 7 | 100% | 146,324,725 | 100% |
| Funding: GoSL | 7 | 100% | 146,324,725 | 100% |
| Methods: RFQ | 4 | 57% | 136,410,225 | 93% |
| OTHERS (Proforma Invoice) | 3 | 43% | 9,914,500 | 7% |

Key Findings and Recommendations:

During the review process, the Senior Procurement Officer was unable to provide relevant documents requested such as Contract Register, Vote Service Ledger, Bid Evaluation Report (Technical and Financial), Records of Delivery and Contract Completion and Payment Records to aid and ensure a detailed review process was carried. Off all documents requested, they only provided a copy of the approved 2019 Procurement Plan. The absence of these documentations prevented our team from getting a clear view on how procurement activities were carried out by the entity.

We also observed that key NPPA documents (Standard Procurement Forms) were not used by the entity in execution of its procurement activities:

9. SPF1 (Requisition Form) were not available.
10. SPF2 (Seeking Approval) were not available.
11. SPF3 (Approval of Procurement Committee) were not available.
12. SPF4 (Evaluation Report) were not available.

We observed that some procurement activities were planned but not carried out as planned. The amount stated as the estimated value differ from the executed amount and procurement methods differ from that stated in the plan.

Below are the List of activities of planned versus actual:

| Activity | Planned Method | Estimated Value (Le) | Actual Method Used @ Execution | Actual Completion Value |
|---------------------------------|----------------|----------------------|--------------------------------|-------------------------|
| Office Equipment | RFQ | Le 40,000,000 | RFQ | Le 12,214,500 |
| Stationery | NCB | Le 59,955,000 | RFQ | Le 26,000,000 |
| Building Maintenance | NCB | Le 500,000,000 | RFQ | Le 20,000,000 |
| Sundries and Office Provisions. | RFQ | Le 58,000,000 | RFQ | Le 47,000,000 |
| Furniture | RFQ | Le 45,000,000 | RFQ | Le 56,614,725 |

The review revealed that the actual completion value of Le56,614,725 for furniture is way above the estimated planned value of Le45,000,000.

Non-conformity to procurement plans leads to miss-procurement which ultimately leads to waste of Government resources and thereby constraining other relevant areas of need. We recommend that the Public Service Commission learn to comply strictly with the approved procurement plan at all times as this will guide disbursement and help save Government funds to a larger extent.

Pujehun District Council (PDC)

For the 2019 financial year, the Pujehun District Council reported a total of one hundred and one (101) procurement activities with a cumulative value of Three Billion, one hundred and sixty-nine million, nine hundred and twenty-one thousand, two hundred and thirteen Leones (Le 3,169,921,213) based on records presented to the National Public Procurement Authority for review. The entity stated that 61 of the activities to the value of Le 2,287,009,254 were planned and 40 activities to the value of Le 882,911,959 were unplanned procurement activities. 99% of the value of activities executed were funded by the Government of Sierra Leone from the consolidated account and the remaining 1% of the value were funded by Donor partners.

15 activities to the value of Le 1,263,579,654 being 40% were executed in conformity with the approved procurement plan and 86 procurement activities to the tune of Le 1,906,341,559 being 60% were implemented contrary to the approved procurement plan which contravenes

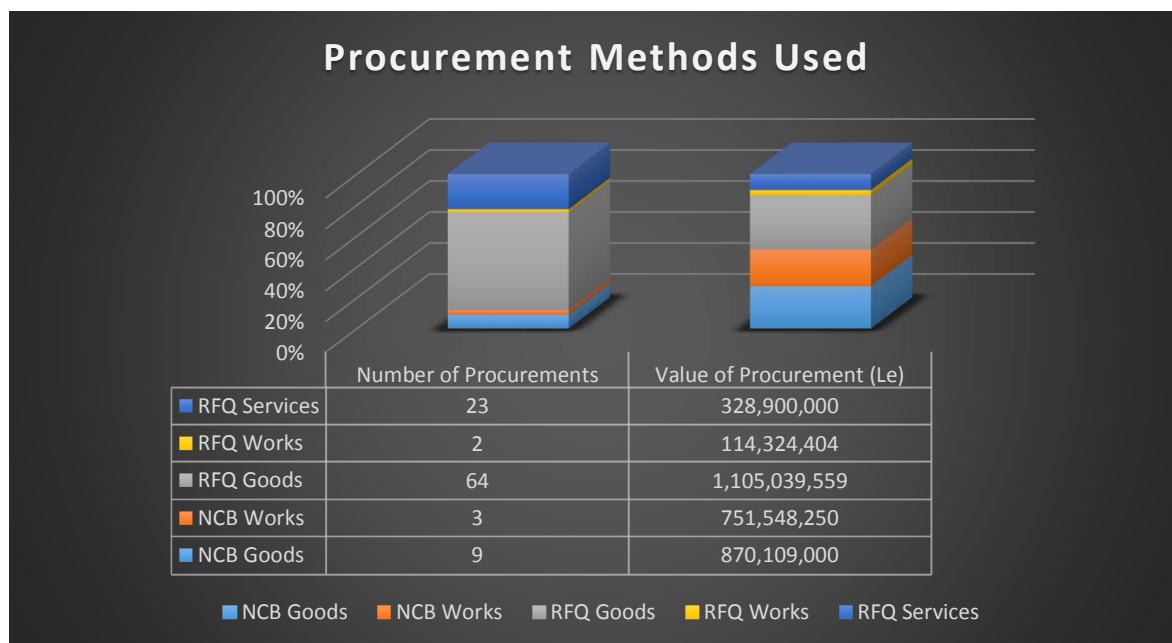
section 29 of the Public Procurement Act of 2016. Six (6) of the procurement activities to the value of Le 1,593,730,250 being 50% in competitive threshold were executed using the request for quotation method (RFQ) in contravention of the Public Procurement Act of 2016.

Based on records presented for review, the entity procured goods, works and services. Procurement of Goods accounts for the highest value followed by Works and Services respectively. 73 of the activities implemented to the tune of Le 1,975,148,559 being 62% were for the procurement of goods, 5 activities to the value of Le 865,872,654 being 27% were for procurement of works whereas the remaining 23 activities to the tune of Le 328,900,000 being 10% respectively were for the procurement of services.

The procurement methods used were National Competitive Bidding (NCB) and Request for Quotation (RFQ) methods. The review revealed that NCB accounted for the highest value of the entity's procurement expenditure whilst the use of RFQ represented the highest number of activities. NCB procurement accounts for 51% (Le 1,621,657,250) of the value of procurement using 12 activities and RFQ accounts for 49% (Le 1,548,263,963) implemented through 89 procurement activities. The excessive use of RFQ further contradicts Pujehun District Council's assertion that its procurement activities were planned. The level of splitting by this entity, which is in contravention of Sections 29(3) and 37(2) of the Public Procurement Act of 2016, is shown below.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total procurement | 101 | | 3,169,921,213 | |
| Planned | 61 | 60% | 2,287,009,254 | 72% |
| Unplanned | 40 | 40% | 882,911,959 | 28% |
| Executed as Planned | 15 | 15% | 1,263,579,654 | 40% |
| NOT Executed as Planned | 86 | 85% | 1,906,341,559 | 60% |
| Category: Goods | 73 | 72% | 1,975,148,559 | 62% |
| Works | 5 | 5% | 865,872,654 | 27% |
| Services | 23 | 23% | 328,900,000 | 10% |
| Funding: GoSL | 100 | 99% | 3,149,921,213 | 99% |
| Donor | 1 | 1% | 20,000,000 | 1% |
| Methods: NCB | 12 | 12% | 1,621,657,250 | 51% |
| RFQ | 89 | 88% | 1,548,263,963 | 49% |
| Procurement above RFQ threshold | 6 | 6% | 1,593,730,250 | 50% |

The graph below shows details of the various procurement methods used by Pujehun District Council for each category of procurement. Procurement of Goods using RFQ accounts for the highest number and value of procurement as shown;



Key Findings and Recommendations:

- i. **Incomplete documentations:** The PO was requested to produce copies of documents listed in the notification letter communicated to all entities to be made available upon arrival to aid the review processes. But surprisingly, only the copy of the approved 2019 Procurement Plan even though not updated and a supply data base of which he assumes as his contract register were produced. All other required documents like contract register, vote service ledger, contract completion report/contract completion certificate were not made available for reviews, not even the payment records.
- ii. Procurement plan has inconsistency details, and the plans are often finalized late, prepared inadequately, not updated and often not adhered to during implementation.
- iii. The same contractors were used frequently over the years by the Council which pose the inherent danger of collusion and of not taking action on underperforming but "Friendly" contractors.
- iv. Pujehun District Council is very poor in records management as procurement files were poorly managed and some documents were very difficult to access as the result of poor records management. There was no contract register, no vote service ledge, no

payment record and some delivery notes were not found based on the document presented for the financial year 2019 under reviewed.

- v. The entity should ensure full use of Standard Procurement Forms (SPF 1-6) as the review shows that procurement activities are executed by the entity without the required standard forms as there was no records to show that it is being used by the entity. It was noted that SPF1 (Requisition Form), SPF2 (Seeking Approval), SPF3 (Approval of Procurement Committee), SPF4 (Evaluation Report) for most of the activities implemented were not available.
- vi. We observe that some Procurement activities were planned but not carried as planned. The amount stated as the estimated value differs from the executed amount and Procurement methods differ from plan.

| Activity | Planned Method | Estimated Value (Le) | Actual Method Used @ Execution | Actual Completion Value |
|--|---------------------|----------------------|--------------------------------|-------------------------|
| Supply of laptop computers and backup for Agriculture Engineering Division | NCB | Le 104,300,000 | RFQ | Le 20,500,000 |
| Supply of drugs list for seven CHC's primary health unit in Pujehun | NCB | LE 401,623,911 | RFQ | Le 109,000,000 |
| Supply of Agriculture inputs & tools crops | RFQ | 46,000,000 | RFQ | Le 110,000,000 |
| Supply of Sanitary tools | RFQ | Le 29,000,000 | RFQ | Le 66,000,000 |
| Supply of Drugs and Laboratory reagent for Pujehun | NCB | Le 82,000,000 | RFQ | Le 72,500,000 |
| Supply of protective rain gears | NCB | Le 97,394,732 | RFQ | Le3,500,000 |
| Supply of printing general for Pujehun | NCB | Le 93,375,000 | RFQ | Le 20,000,000 |
| Supply of internet subscription for PHC | NCB | Le 129,704,075 | RFQ | Le 23,500,000 |
| Supply schedule of materials maintenance of council Drainages | NCB | Le 241,056,076 | RFQ | Le 16,000,000 |
| Construction of culverts and bridges | NCB | Le 183,626,442 | RFQ | Le 751,548,250 |
| Construction of the environmental health office | NCB | Le 1,269,640,000 | RFQ | Le 45,000,000 |
| Supply schedule of maintenance of hospital kitchen | Not in the plan RFQ | Le 30,000,000 | RFQ | Le 30,000,000 |
| Supply of assorted animals feeds for livestock division | Not in the plan RFQ | Le 3,500,000 | RFQ | Le3,500,000 |
| Supply of assorted solid waste management | Not in the plan RFQ | Le 31,000,000 | RFQ | Le 31,000,000 |
| Supply of stationery & computer running cost for ministry of agriculture in Pujehun district | NCB | Le 353,460,594 | | |

| | | | | |
|--|------------------------|--------------------|-----|-----------------------------------|
| For the construction of grain stores drying floor in Ngandorhun town sowa chiefdom in Pujehun district | NCB | Le 90,000,000 | NCB | Le 112,262,363 |
| Supply of plant chemical negative seeds fertilizer & agriculture tools to crops forestry division respectively for MAFFS in Pujehun district | RFQ | Le 22,500,000 | RFQ | Le 22,500,000 |
| Supply of tools for national cleaning day in Pujehun district | RFQ | Le 20,000,000 | RFQ | Le 20,000,000 |
| Supply of tools for solid waste management | RFQ | Le 31,000,000 | RFQ | Le 31,000,000 |
| Hiring of trunk for the national cleaning day in Pujehun | RFQ | Le 20,000,000 | RFQ | Le 20,000,000 |
| Supply of food refreshment for the coordination meeting blood donor week & IPC supply Activities for Pujehun district. | RFQ | Le 31,000,000 | RFQ | |
| Supply of freezer & kitchen utensils for Pujehun Government hospital | No procurement method | Le 20,000,000 | RFQ | Le 17,500,000 |
| Supply of training materials for FFS & other agriculture inputs for extension division for MAFF in Pujehun | RFQ | Le13,090,000 | RFQ | Le13,090,000 |
| Rehabilitation of environment health office in Pujehun district | RFQ | Le 45,000,000 | RFQ | Le 45,000,000 |
| Supply of food refreshment for performance review coordination meeting material health review | RFQ | Le 29,800,000 | RFQ | Le 29,000,000 |
| Supply of internal subscription for PHC | RFQ | Le 3,500,000 | RFQ | Le 3,500,000 |
| Supply of motorbikes and licenses for crops and forestry | NCB | Le 121,748,208 | RFQ | Le 17,550,000 |
| Supply of spare and maintenance of general motor bikes and equipment | NCB | Le 103,294,294 | NCB | Le 147,375,000 |
| Supply of diet /food for Pujehun government hospital | NCB | Le 327,000,000 | NCB | Le 327,000,000 |
| Hiring of trucks and tricycle for the national cleaning in Pujehun district | NCB | Le 277,000,000 | NCB | Le 240,000,000 |
| Hiring of trunk &tricycle for the national cleaning day Pujehun district | RFQ | Le 20,000,000 | RFQ | Le 20,000,000 |
| Rehabilitation of go for community health post CHP | RFQ | Le 70,000,000. | RFQ | Le 70,000,000 |
| Supply of spare parts & maintenance of four (4) vehicle for supportive supervisor and one vehicle DHMT | NCB | 290,000,000 | NCB | Le 1732,239,000 Le 580,000,000 |
| Back log payment for supply of spare parts and maintenance of five vehicle | RFQ | Le 38,000,000 | RFQ | Le 38,000,000 |
| Supply of groundnut seeds for crops division in Pujehun | RFQ | Le 7,350,000 | RFQ | Le 7,350,000 |
| Supply of seeds fertilizer and tools | RFQ | Le 42,790,000 | RFQ | Le 42,790,000 |
| Supply of spare part & maintenance of vehicle & motor bike for MAFF | RFQ | Le10,465,000 | RFQ | Le 42,790,000 |
| Supply of license and Insurance for (4) DHMT Vehicles for PH | RFQ | Le 5,000,000 | RFQ | Le 8,000,000 |
| Supply of food refreshment for the agricultural committee meeting & research extension meeting for agriculture | Not in the plan NCB | Le119,850,000 | NCB | Le 119,850,000 |
| Supply of office stationery and equipment to Pujehun district | | Le 204,685,594,000 | | Le 204,685,594 |

Road Maintenance Fund Administration

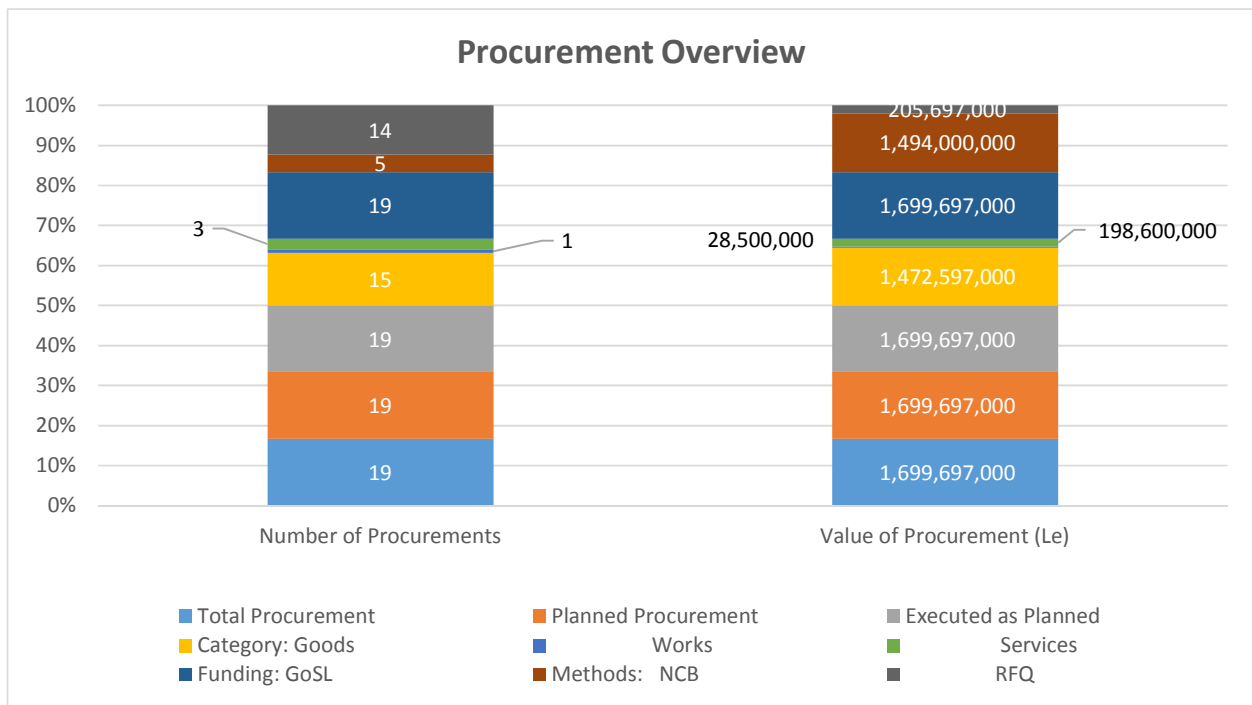
For the 2019 financial year, RMFA reported a total of nineteen (19) procurement activities that amounted to one billion, six hundred and ninety-nine million, six hundred and ninety-seven thousand Leones (SLL 1,699,697,000) based on records presented to the National Public Procurement Authority for review. All the activities were reported as planned and activities and executed in conformity with the procurement plan which is for public sector procurement landscape. The activities were funded by the Government of Sierra Leone from the consolidated account.

However, there was high level of procurement splitting observed during the review process as 14 of the 19 reported activities were executed using the request for quotation method. The overuse of the RFQ method creates doubts on whether the activities were actually planned and executed in conformity to the plan contrary the claims by the entity. The entity should have aggregated the values of frequently purchased items and used open competitive methods to sign framework contracts that have seeks to promote transparency, accountability, fairness, and confidence by the citizenry in public procurement landscape thereby ensuring value for money is achieved. Only five (5) activities amounting to Le 1,494,000,000 and the remaining 14 activities to the tune of Le 205,697,000 were implemented through RFQ.

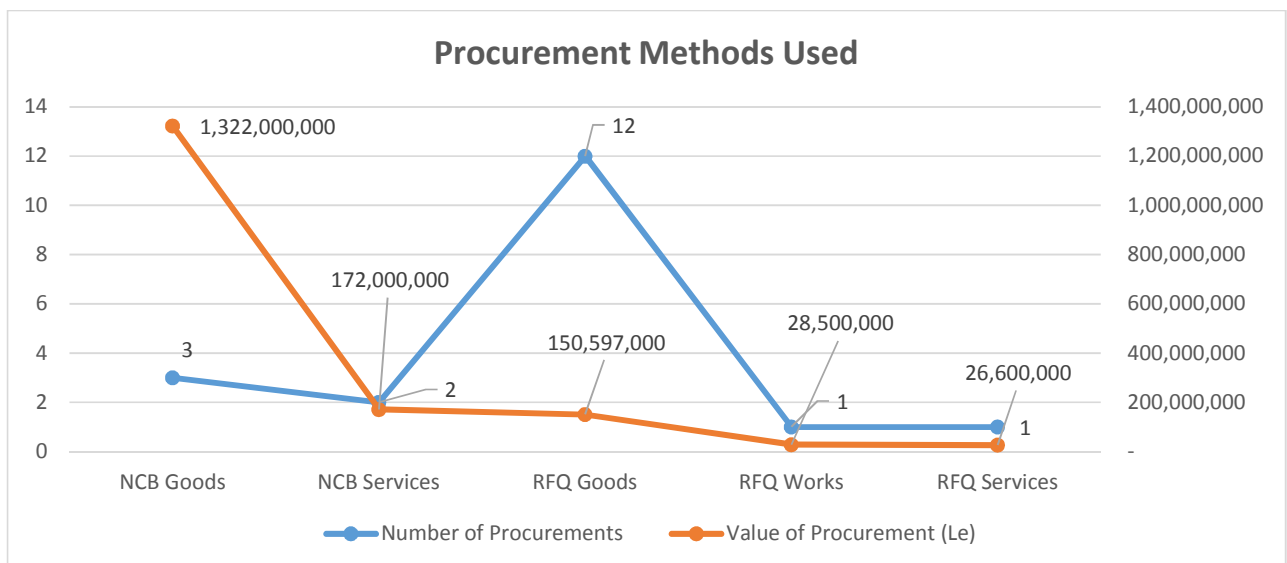
The categories of procurement executed by the RMFA for 2019 were goods, works and services. The procurement of goods executed through 15 procurement activities to the tune Le 1,472,597,000 being 79% accounted for the highest number and value of procurement followed by the procurement of services implemented through 3 procurement activities amounting to Le 198,600,000 being 12% of the value and the procurement of works using 1 activity to the value of Le 28,500,000 being 2% of the value.

The below table and graph provide summary information of all procurement activities by the entity;

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 19 | | 1,699,697,000 | |
| Planned Procurement | 19 | 100% | 1,699,697,000 | 100% |
| Executed as Planned | 19 | 100% | 1,699,697,000 | 100% |
| Category: Goods | 15 | 79% | 1,472,597,000 | 87% |
| Works | 1 | 5% | 28,500,000 | 2% |
| Services | 3 | 16% | 198,600,000 | 12% |
| Funding: GoSL | 19 | 100% | 1,699,697,000 | 100% |
| Methods: NCB | 5 | 26% | 1,494,000,000 | 88% |
| RFQ | 14 | 74% | 205,697,000 | 12% |



The graph below provides the details of the various categories and methods employed by this entity in 2019. From the information, NCB goods represent the highest value whereas RFQ goods accounts for the highest number of activities respectively.



There is a suspicion based on the data reviewed that the entity failed to fully disclose its procurement activities for 2019. The below table provides summary details of all 19 activities reported by the entity. Based on the list, it was noted that details for the procurement of stationery, ICT consumables were not reported. This is in complete breach of section 15 of the Public Procurement Act, 2016 and further undermines the transparency and accountability

pillars of value for money procurement. The entity is strongly advised to desist from under reporting its procurement activities and ensure full disclosure of all its activities going forward as that will help clearly show the true picture of government expenditures.

| Activities | Number of Procurements | Value of Procurement (Le) |
|---------------------------|------------------------|---------------------------|
| Office Equipment | 5 | 66,100,000 |
| Printing Services | 3 | 57,750,000 |
| Vehicles | 3 | 1,322,000,000 |
| Furniture & Fittings | 2 | 31,500,000 |
| Internet & Communications | 2 | 12,245,000 |
| Building Materials | 1 | 28,500,000 |
| Consultancy Services | 1 | 100,000,000 |
| Fumigation | 1 | 72,000,000 |
| Safety Gears | 1 | 9,602,000 |
| | 19 | 1,699,697,000 |

We also observed that the entity was not making full use of the various Standard Procurement Forms as required that includes SPF1 (Requisition Form), SPF2 (Submission to Procurement Committee for Approval), SPF3(Procurement Committee), SPF4 (Evaluation Report/Least Cost Selection), SPF5 (Evaluation Report/Quality & Cost Based Selection), SPF6 (Monthly Procurement Report to NPPA), Standard Contract Documents/LPOs.

The review team was unable to access key relevant documents like Bid Evaluation Reports for some of the activities (Technical and Financial), Payment Records, Contract Register, etc to aid the review process.

The entity is encouraged to fully employ open competitive methods in execution of their procurement activities and make use of framework contracts for repetitive purchases.

Rokel Commercial Bank

The National Public Procurement Authority undertook 2019 procurement processes and procedures reviews at the Rokel Commercial Bank in compliance with NPPA's statutory mandate as enshrined in section 14(2)(m) of the Public Procurement Act of 2016. Following the documents presented for our review, RCB executed two hundred and fifty-one (251) procurement activities that amounted to seventeen billion, seven hundred million, five hundred and thirty-three thousand, one hundred and ninety-nine Leones and fifty-seven cent (SLL17,700,533,199.57). The activities were 98% self-finance through internally generated funds and 2% by the Government of Sierra Leone.

Based on the records provided, it was observed that only 1 activity to the value of Le77,740,000 was planned. Annoyingly, 250 of the activities accounting for 96.4% of the value of activities implemented were unplanned and unapproved activities. This shows high level of indiscipline exhibited by the entity to procurement planning and blatant disregard for the legal framework on Public Procurement in the Country by the RCB. The level of procurement splitting observed during the review shows that the action of the entity was deliberate in their desire to avoid the use of open competitive methods. Implementation of unplanned and

unapproved procurement activities contravenes section 29 (1 & 2) of the Public Procurement Act 2016 thereby creating unplanned liabilities for government. The review suggests there was complete show of incompetence by the Head of the Procurement Unit whose primary responsibility is to provide professional advice on the execution of activities thereby leading to loss of savings that would have been achieved from implementing activities in full compliance of the law.

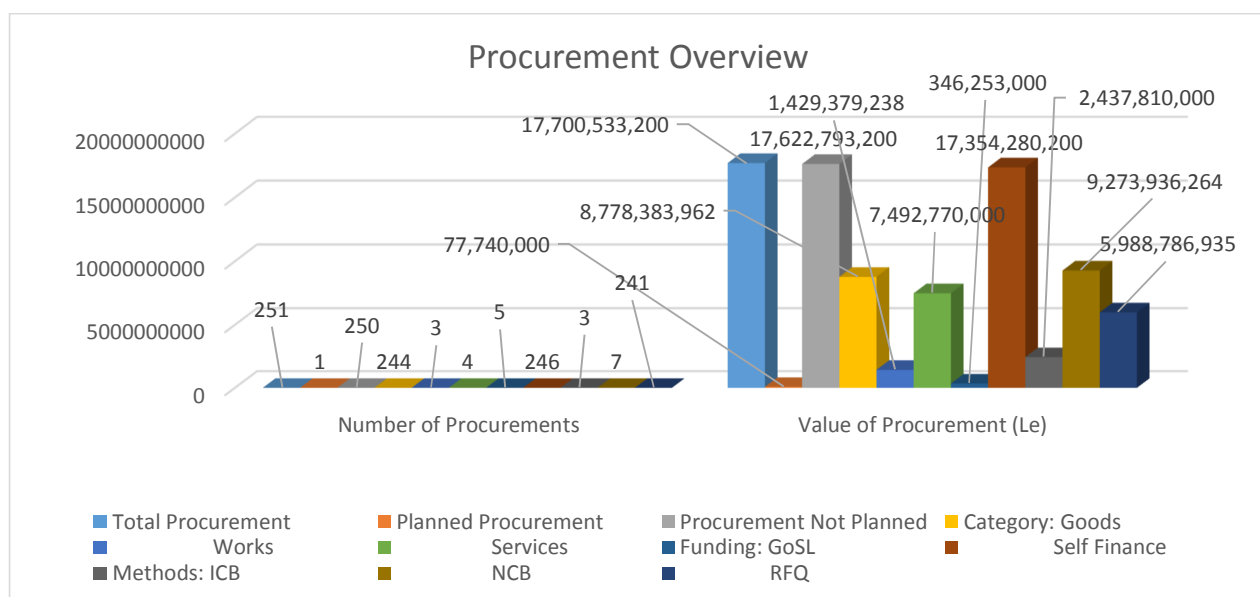
The reviews further showed that the activities were executed using ICB, NCB and RFQ methods. Open competitive methods of ICB and NCB accounted for 66% of the values which is the highest value using 10 activities, whereas RFQ accounted for the highest number of activities executed through 241 activities being 34% of the value. The use of open competitive method is good for the Public Procurement landscape as it seeks to promote transparency, accountability, fairness and ensure value for money is achieved in full compliance with the legal framework. ICB procurement accounts for 14% of the value through 3 activities, NCB accounts for 52% of the value executed using 7 activities and RFQ accounts for 34% of the value executed through 241 activities.

The table below further justify that the action of the entity to splits its procurement requirements in order to use RFQ was deliberate. Procurement requirements for frequently required items like stationery, desktops and laptops, office equipment's etc could have been awarded using framework contracts following open competitive methods. The number of procurement activities used during the year to procure some of these items could have been reduced and costs, time saved had the entity employed framework contracts.

| Activities | Number of Procurements | Value of Procurement (Le) |
|-----------------------------|-------------------------------|----------------------------------|
| Office Equipment | 59 | 1,349,198,635 |
| Office Stationery | 50 | 1,744,457,350 |
| Computer Consumables | 48 | 1,063,457,500 |
| Furniture & Fittings | 41 | 639,631,900 |
| Desk Top & Laptop Computers | 20 | 477,674,500 |
| Internet & Communcations | 7 | 2,634,615,800 |
| Uniforms | 6 | 724,563,276 |
| Generators | 5 | 489,870,000 |
| Motor Bikes | 4 | 52,790,000 |
| Building Rehabilitation | 2 | 458,279,650 |
| IT Solution | 2 | 4,990,230,000 |
| Printing Services | 2 | 39,100,000 |
| Souvenirs | 2 | 67,505,000 |

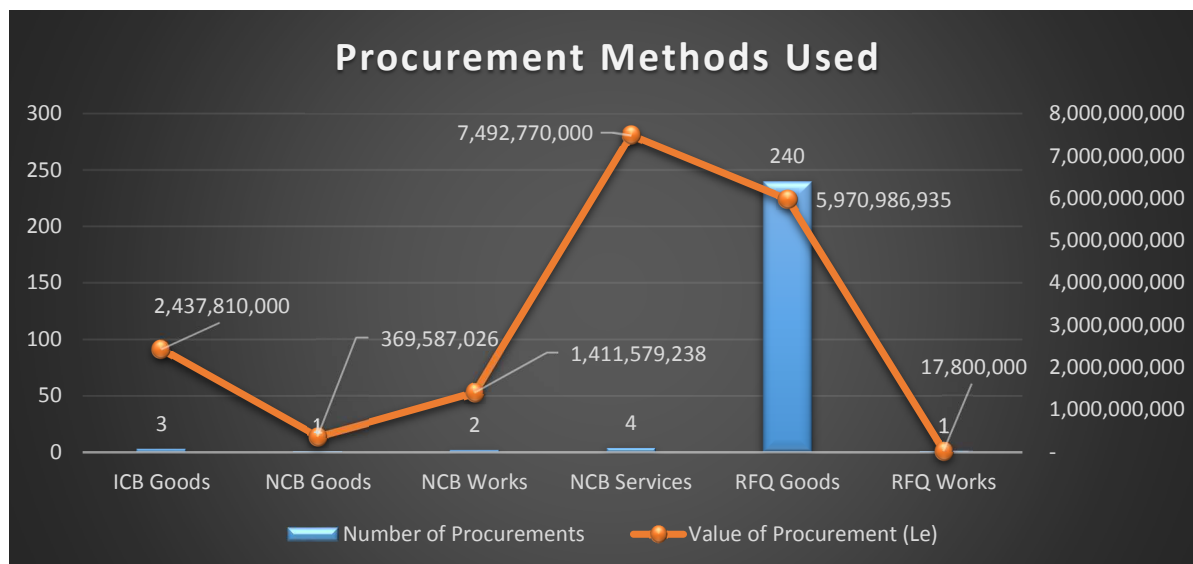
The table below provides overview of the procurement activities implemented and their corresponding values.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--------------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 251 | | 17,700,533,200 | |
| Planned Procurement | 1 | 0% | 77,740,000 | 0.4% |
| Procurement Not Planned | 250 | 100% | 17,622,793,200 | 99.6% |
| Category: Goods | 244 | 97% | 8,778,383,962 | 50% |
| Works | 3 | 1% | 1,429,379,238 | 8% |
| Services | 4 | 2% | 7,492,770,000 | 42% |
| Funding: GoSL | 5 | 2% | 346,253,000 | 2% |
| Self Finance | 246 | 98% | 17,354,280,200 | 98% |
| Methods: ICB | 3 | 1% | 2,437,810,000 | 14% |
| NCB | 7 | 3% | 9,273,936,264 | 52% |
| RFQ | 241 | 96% | 5,988,786,935 | 34% |



Based on the records, the categories of procurement were for goods, works and services implemented using international competitive bidding, national competitive bidding and request for quotation methods. The value of goods procured amounts to Le 8,778,383,962 being 50% of the value executed using 244 activities, and the value of works amount to Le 1,429,379,238 being 8% implemented using 3 activities whereas the value of services accounts for Le 7,492,770,000 being 42% of the value through 4 procurement activities respectively.

Based on the information, procurement of goods executed through RFQ accounts for 240 activities amounting to Le 5,970,986,935 which represent the highest value and number of activities. The graph below provides details of the various categories and methods of procurement employed by the entity during the year under review:



Other Key Observations/Findings and Recommendations:

1. During the review, the team was unable to access certain key documents like the 2019 procurement plan, contract register, records of delivery and contract completion, standard contract documents/LPO, payment records etc despite being stated in the letter of notification sent to all entities two months in advance that would have ensured detailed review of all procurement activities undertaken by the entity. The non-availability of these documents limited the team as they could not ascertain whether full disclosure of activities implemented by the Ministry were made available.
2. It was also observed during the review that the RCB was not making use of the various Standard Procurement Forms as required by law that includes SPF1 (Requisition Form), SPF2 (Submission to Procurement Committee for Approval), SPF3(Procurement Committee), SPF4 (Evaluation Report/Least Cost Selection), SPF5 (Evaluation Report/Quality & Cost Based Selection), SPF6 (Monthly Procurement Report to NPPA), Standard Contract Documents/LPOs. These forms are designed to standardize public procurement across all MDAs and enhance easy trail of procurement processes from inception to completion.
3. There was high level artificial splitting of procurement requirements to deliberately use non-competitive methods of RFQ by the entity. Based on the records, 241 activities implemented using RFQ without any approved procurement plan as the entity could not provide one to the team. RCB is expected to ensure full compliance to procurement planning and execution in line with the plan and make full use of framework contracts by aggregating values of frequently purchased items of similar nature.

Sierra Leone Agricultural Research Institution (SLARI)

In the 2019 financial year, the SLARI presented for review the National Public Procurement Authority a total of twenty-two (22) procurement activities amounting to One hundred and fifty-two million, four hundred and sixty thousand, five hundred Leones (Le 152,460,500). 87% of the value of procurement with a total of 17 activities were reported as planned and the remaining 13% of the value with a total of 5 activities were reported as unplanned activities executed by the entity. The methods of procurement used cannot support the claims that the activities were planned. All the activities were 100% financed by the Government of Sierra Leone. The categories of procurement were Goods and Services. Procurement of Goods amounted to Le 150,810,500 for a total of twenty-one procurement activities, whilst Services amounted to Le 1,650,000 and for a total of one activity. The activities were implemented using the Request for Quotation (RFQ) and proforma invoicing. RFQ accounts for Le 115,942,000 being 76% of the value and Proforma Invoice amounted to Le 36,518,500 being 26% of the value. The methods employed by the entity indicates lack of proper planning and execution according to plan and that serious splitting occurred in the execution of these procurement activities contrary to section 37 (2) of the public procurement Act.

The entity is encouraged to aggregate similar procurement activities for items that frequently required and will produce values equivalent to open competitive thresholds on an annual basis and use open competition thereby reducing the cost and providing value for money.

The table below shows summary analysis of all procurement activities and their financial impact carried out by the SLARI.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--------------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total procurement | 22 | | 152,460,500 | |
| Planned | 17 | 77% | 132,451,500 | 87% |
| Unplanned | 5 | 23% | 20,009,000 | 13% |
| NOT Executed as Planned | 22 | 100% | 152,460,500 | 100% |
| Category: Goods | 21 | 95% | 150,810,500 | 99% |
| Services | 1 | 5% | 1,650,000 | 1% |
| Funding: GoSL | 22 | 100% | 152,460,500 | 100% |
| Methods: RFQ | 9 | 41% | 115,942,000 | 76% |
| OTHERS (Proforma Invoice) | 13 | 59% | 36,518,500 | 24% |

Key Observations and Recommendations

1. Key document like Contract Register, Vote Service Ledger, Bid Evaluation Report (Technical and Financial), Lease Purchase Order (LPO), Records of Delivery and Contract Completion, Payment Records were not produced during the review process despite several requests. The non-availability of these documentations prevented our team from undertaken in depth reviews into the procurement activities of the entity and whether they comply with the relevant legal framework.

2. It was observed that SLARI were not making use of the various standard procurement forms (SPF 1-6) in execution of its procurement processes as required by law.
3. Procurement activities executed contrary to the entity's approved procurement plan.
 4. Deliberate overuse of the Request for Quotation method and non-competitive and non-approved method by the entity
 5. Splitting of procurement activities for frequently procured items of similar nature by the entity.

Sierra Leone Airports Authority (SLAA)

The National Public Procurement Authority as provided for in the 2016 Act reviewed seventy-three (73) procurement activities amounting to three billion, eight hundred and twenty-one million, seven hundred and fifty-eight thousand, two hundred thousand Leones (Le 3,821,758,200) carried out by the Sierra Leone Airports Authority for the 2019 financial year. Based on the records presented for our review, all the 73 procurement activities were reported as planned activities. However, the review revealed that 69 activities amounting to Le 3,691,613,200 being 97% were executed as planned whereas 13 activities to the tune of Le 130,145,000 being 3% were not implemented in conformity with the approved procurement plan. The level of procurement splitting observed during the review process cannot support the claim that the procurement was planned as there was deliberate overuse of the request for quotation method by this entity. 85% of the procurement activities were funded using internally generated revenues and the remaining 15% funded by the Government of Sierra Leone from the consolidated treasury account.

All the 73 activities were executed using a non-competitive method of Request for Quotation (RFQ) which indicates lack of proper planning and execution according to plan and that serious splitting occurred in the execution of these procurement activities contrary to section 37 (2) of the public procurement Act. The entity should have aggregated the values of frequently purchased items and used open competitive methods that seek to promote transparency, accountability, fairness, value for money and confidence by the citizenry in public procurement landscape. The review further revealed that 74% (2,842,500,000) of the value of procurements executed using RFQ falls within open competitive threshold which confirms the deliberate disregard for the legal framework by this entity.

Below table is a summary of activities and their corresponding values by the entity:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|---------------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 73 | | 3,821,758,200 | |
| Planned | 73 | 100% | 3,821,758,200 | 100% |
| Executed as Planned | 69 | 95% | 3,691,613,200 | 97% |
| Not Executed as Planned | 13 | 18% | 130,145,000 | 3% |
| Category: Goods | 73 | 100% | 3,821,758,200 | 100% |
| Funding: GoSL | 18 | 25% | 567,730,000 | 15% |
| Self | 55 | 75% | 3,254,028,200 | 85% |
| Methods: RFQ | 73 | 100% | 3,821,758,200 | 100% |
| Procurement above RFQ threshold | 24 | 33% | 2,842,500,000 | 74% |

When compared with 2018 figures for RFQ and whether the institution improved in managing its procurement activities, the 2019 data shows that there is total disregard by the SLAA to follow processes and procedures and the recommendations proffered by the NPPA. The increase in the use of RFQ shows that the actions of the entity are deliberate with complete disrespect for the legal framework on public procurement.

| Activities | Number of Procurements | Value of Procurement (Le) | Year |
|--------------|------------------------|---------------------------|------|
| Methods: RFQ | 73 | 3,821,758,200 | 2019 |
| RFQ | 47 | 613,152,427 | 2018 |

To further confirm the above claim, the table below provides information on procurement activities that were planned but not carried out as planned as the amount stated as the estimated value differ from the executed amount and the procurement methods used for execution differ from plan.

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|-------------------------------|-------------|----------------|---------------|-------------------------|
| Stationary | NCB | 339,165,000 | RFQ | 175,372,700 |
| Vehicles Spares | ICB | 2,100,000,000 | RFQ | 39,535,250 |
| Sundries Items | NIL | NIL | RFQ | 130,145,000 |
| Office Equipment | NCB | 493,000,000 | RFQ | 277,935,000 |
| Electrical | ICB | 5,366,898,000 | RFQ | 265,256,000 |
| Other Building Materials | NCB | 345,000,000 | RFQ | 48,757,000 |
| Terminal Building Maintenance | NCB | 215,000,000 | RFQ | 16,872,000 |
| Construction of Holding Bay | ICB | 3,000,000,000 | RFQ | 6,360,000 |
| Supply of Diesel | NIL | NIL | RFQ | 2,549,550,000 |
| Supply of Petrol | NIL | NIL | RFQ | 472,500,000 |

It was further observed that the Standard Procurement forms (SPF 1-6) required by law for the execution of procurement activities were not used for many of the activities reported as SLAA was unable to present to the team during the review process.

We also noted that procurement numbers were not generated for some of the RFQ activities implemented by the entity. The procurement number is the unique identification number to identify, trace and track each procurement activity from its inception all through to completion.

Filling of procurement documents is another big challenge that was observe as we struggled to access many of the required documents.

SLAA should aggregate values of procurement of frequently purchased items of similar nature and use open competitive methods and adopt signing of framework contracts. The use of open competitive methods should become their default procurement method to enhance transparency, accountability and fairness in public procurement landscape.

The entity must ensure the procurement requirements are realistically planned and execution should conform to the approved procurement plan.

The entity was unable to produce some relevant documents like contract register, payment records, Bid Evaluation reports, Records of Delivery, Contract Completion and copy of a signed procurement plan during the review to ensure detailed review of the entity's procurement activities. This undermines transparency and accountability.

Sierra Leone Broadcasting Corporation

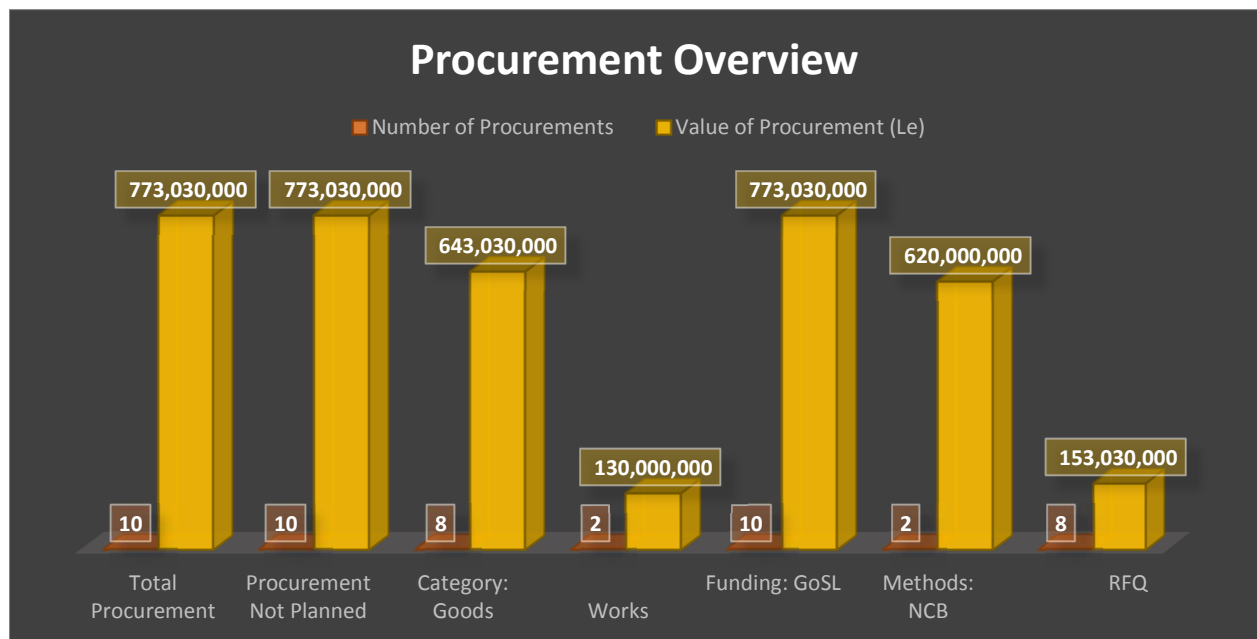
Based on documents presented, SLBC undertook sixty-nine (10) procurement activities with a total value of seven million Leones (Le 773,030,000) in the 2019 financial year. Funding for all activities were provided by the Government of Sierra Leone (GoSL). From the data collected and analyzed, all the procurement activities executed were not planned and this is in complete contravention of Section 29 of the Public Procurement Act, 2016. Also, none of the procurement activities was recorded in a contract register nor reviewed and approved by NPPA for those that fall within the competitive threshold such as (NCB).

The categories of procurement undertaken were for goods and works. Procurement of goods through 8 activities with a value of Le 643,030,000 (83% of funds expended), whilst procurement of works using 2 activities amounted to Le130,000,000 being 17% of the institution's total procurement spend.

The methods of procurement used were NCB and RFQ. The NCB method was used for two of the activities but with values that represents 80% of the total value of the entity's activities. Transactions using RFQ accounted for the remainder. The contract types used were lump sum and unit price contract. In terms of value, NCB goods accounted for (80%), RFQ goods (3%) whereas RFQ works (17%) respectively.

The table and graph below provide summary details of the various activities.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--------------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 10 | | 773,030,000 | |
| Procurement Not Planned | 10 | 100% | 773,030,000 | 100% |
| Category: Goods | 8 | 80% | 643,030,000 | 83% |
| Works | 2 | 20% | 130,000,000 | 17% |
| Funding: GoSL | 10 | 100% | 773,030,000 | 100% |
| Methods: NCB | 2 | 20% | 620,000,000 | 80% |
| RFQ | 8 | 80% | 153,030,000 | 20% |



Key Findings and Recommendations: Based on documents reviewed, the following findings and recommendations are proffered for immediate action by the entity:

- viii. **Non-availability of Procurement Plan** - It was observed that all procurement activities executed were not planned. We recommend that SLBC learn to prepare and submit a procurement plan to NPPA for approval always comply with the approved procurement plan as this will guide disbursement and help save Government funds to a larger extent.
- ix. **Non-availability of relevant documents for the review** – SLBC failed to produce and present to the reviewer relevant documents that would have provided detailed information on the procurement activities executed by the entity. Despite several requests in addition to the notification letter, the entity could not provide the Contract Register, vote Service Ledger, Bid Evaluation Report (Technical and Financial), Records of Delivery and Contract Completion, Payment Records etc.
- x. **Non-Use of Standard Procurement Forms (SPFs)** - We also observed that the entity is not making use of the various standard procurement forms (SPF1-6) that will enhance easy trail of procurement processes from inception to completion. Using these forms will also promote transparency in the SLBC procurement processes.

Generally, the issues identified above required serious attention so as to improve on the compliance level by SLCB.

Sierra Leone Cable Limited (SALCAB)

The National Public Procurement Authority as provided for in the 2016 Public Procurement Act reviewed thirty-eight (38) procurement activities amounting to five billion, seven hundred and twenty-two million seven hundred fifty-seven thousand two hundred thirty-six leones (5,722,757,236) executed by the SALCAB for the 2019 financial year. All the activities were self-financed by the entity through internally generated funds.

Based on the records presented for review, 12 of activities to the value of Le 5,334,455,736 were reported as planned procurement whereas the remaining 17 activities amounting to Le 388,301,500 were reported as unplanned and unapproved activities executed by the entity. The implementation of unplanned and unapproved procurement activities creates unplanned liabilities for government thereby forcing government to divert funds leaving out much needed activities that were budgeted. Though the activities were reported as planned, it was found out that only three (3) of the activities being 2% of the value were executed as planned whilst the other 35 activities valued at Le 5,627,932,236 were not executed in conformity with the approved plan activities. This shows that there was high level of indiscipline to procurement planning and conformity to plans exhibited by the entity.

The categories of procurement were goods and services implemented through international competitive bidding (ICB) and request for quotation methods respectively method. 37 of the

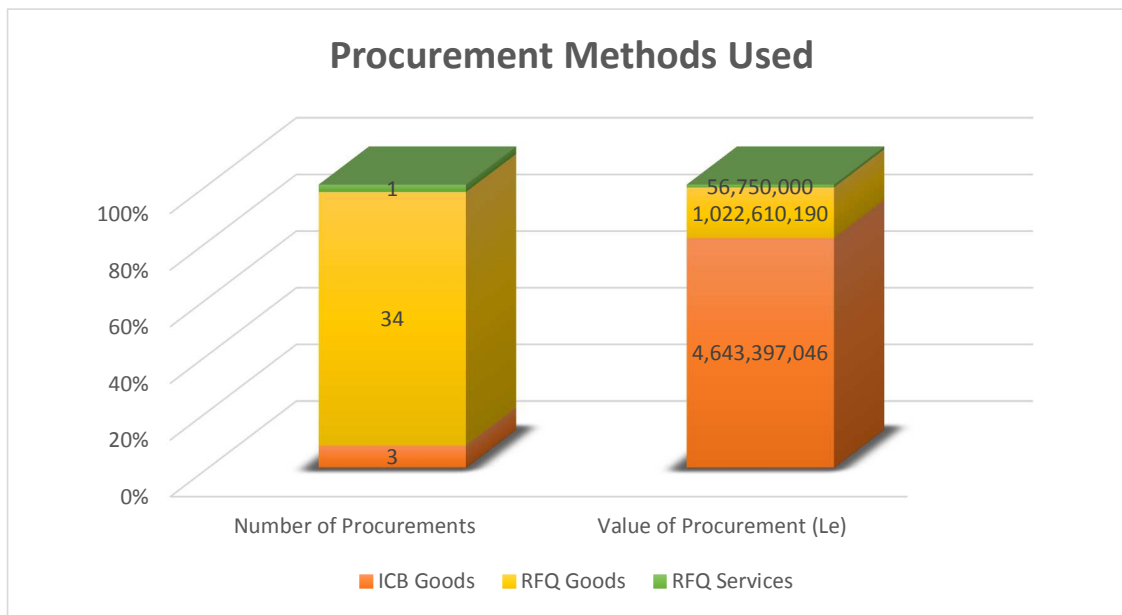
activities were for the procurement of goods amounting to 99% of the value whilst the remaining 1 activity being 1% of the value was for the procurement of services.

The reviews further showed that 81% (Le 4,643,397,046) of the value of procurement through 3 activities were executed using ICB method. Based on the value, it was good that the entity made use of open competitive methods that seeks to promote transparency, accountability and value for money in public procurement landscape. However, in terms of number of procurements, RFQ was overused by the entity as 35 of the activities accounting for 19% of the value were implemented through RFQ. More efficiency would have been realized in the procurement process if the entity had executed its procurement activities in line with its approved plan and schedule. There was high level of indiscipline and complete lack of disregard shown by the entity for procurement planning and execution contrary to sections 29(3) of the Public Procurement Act. This further dispel the claim that the activities were planned and approved. The level of procurement splitting observed during the review shows that the action was deliberate in their desire to avoid the use of open competitive methods.

The below table provides summary information of all procurement activities by the entity;

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 38 | | 5,722,757,236 | |
| Planned Procurement | 12 | 32% | 5,334,455,736 | 93% |
| Procurement Not Planned | 17 | 45% | 388,301,500 | 7% |
| Executed as Planned | 3 | 8% | 94,825,000 | 2% |
| Procurement Not Executed as Planned | 35 | 92% | 5,627,932,236 | 98% |
| Category: Goods | 37 | 97% | 5,666,007,236 | 99% |
| Services | 1 | 3% | 56,750,000 | 1% |
| Funding: Self | 38 | 100% | 5,722,757,236 | 100% |
| Methods: ICB | 3 | 8% | 4,643,397,046 | 81% |
| RFQ | 35 | 92% | 1,079,360,190 | 19% |

The below graph provides details of the various methods used in the execution of the various procurement activities by the entity. From the below, procurement of goods using ICB accounts for the highest value whereas procurement of good using RFQ accounts for the highest number of procurements as shown in the graph:



As previously stated, there was high level of non-conformity to the procurement plan during implementation as some procurement activities were not planned and those planned were executed using different methods and values of procurements.

We also observed during the review that SALCAB was not making use of the standard procurement forms 1-6 in execution of procurement activities as required by law. It was noted that SPF1 (Requisition Form), SPF2 (Seeking Approval), SPF3 (Approval of Procurement Committee), SPF4 (Evaluation Report) for most of the activities implemented were not available for review.

As a requirement, NPPA requested submission of various relevant documents to the review team in a bid to enhance effective review process. However, the entity provided the approved and updated 2019 Procurement Plan, a ledger write-up as contract register with many details missing and Bid Evaluation Reports for some activities. The entity failed to produce the Payment Records and Records of Delivery for some activities, and vote service ledger for review which makes doubtful as to whether full disclosure was made by the entity.

Sierra Leone Civil Aviation Authority (SLCAA)

In 2019 financial year, based on records presented for our review, Sierra Leone Civil Aviation Authority reported one (1) procurement activity as the only activity executed in year under review amounting to thirty-six million and thirty thousand Leones (Le 36,030,000) and was 100% funded by the Government of Sierra Leone. From the reviews, the procurement activity implemented was reported as unplanned and unapproved activity executed through non-competitive method of request for quotation (RFQ) method. The activity was for the procurement of Goods.

The table and graph below provide summary analysis of all procurement activities and their financial impact carried out by the SLCAA:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--------------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 1 | | 36,050,000 | |
| Procurement Not Planned | 1 | 100% | 36,050,000 | 100% |
| Category: Goods | 1 | 100% | 36,050,000 | 100% |
| Funding: GoSL | 1 | 100% | 36,050,000 | 100% |
| Methods: RFQ | 1 | 100% | 36,050,000 | 100% |

The review revealed that the entity under reported their procurement activities as it only reported the procurement activity stated in the table below. Based on the one activity reported, SLCAA is claiming that for the whole of 2019 the entity did not use stationeries, toiletries, etc. This confirms that the entity failed to fully disclose its procurement activities which undermines the transparency and accountability of Public Procurement operations.

| Name of Procuring Entity | Name of Procurement Activity | Value of Procurement (Le) | Name of Supplier |
|---|---|---------------------------|------------------|
| Sierra Leone Civil Aviation Authority [SLCAA] | Supply And Delivery Of Branded High Visibility (Hivis) Vests With Printing On Left Chest, Right Chest | 36,050,000 | Grafyx Plus |

Majority of files provided for reviews contained contracts signed in 2020, however only one of the activities fall within 2019 which is the review period. This shows poor records management and poor procurement planning within the entity. This contravenes section (32)1 of the public procurement Acts 2016.

This seems to be a normal practice by the SLCAA as in 2018 annual procurement review, they only reported only six procurement activities which shows that this entity is in the habit of under reporting their procurement activities. It seems SLCAA is hiding their procurement records files which contravenes section (15) of the Public Procurement Act, 2016.

During the review, the entity failed to provide the required documentation such as contract register, vote service ledger, approve procurement plan 2019, records of delivery and contract completion, payment records etc during the cause of the review that would have ensured detailed review to ascertain whether processes and procedures were adequately followed. The non-availability of these documents suggests some of the activities were not presented for review. The SLCAA is encouraged to ensure proper records management are put in place and that full disclosure of all procurement activities are made to the Authority.

We also observed that the SLCAA was not making use of the various Standard Procurement Forms as required that includes SPF1 (Requisition Form), SPF2 (Submission to Procurement Committee for Approval), SPF3(Procurement Committee), SPF4 (Evaluation Report/Least Cost Selection), SPF5 (Evaluation Report/Quality & Cost Based Selection), SPF6 (Monthly Procurement Report to NPPA), Standard Contract Documents/LPOs.

Sierra Leone Commercial Bank

The National Public Procurement Authority as part of its mandate, undertook procurement processes and procedures review at the Sierra Leone Commercial Bank for the 2019 financial year. Based on the records presented for review, SLCB executed one hundred and forty-seven (47) procurement activities amounting to three billion, and fifty-five million one hundred thirty-seven thousand seven hundred thirty-three Leones (Le3,055,137,733). The activities were 100% financed through internally generated funds.

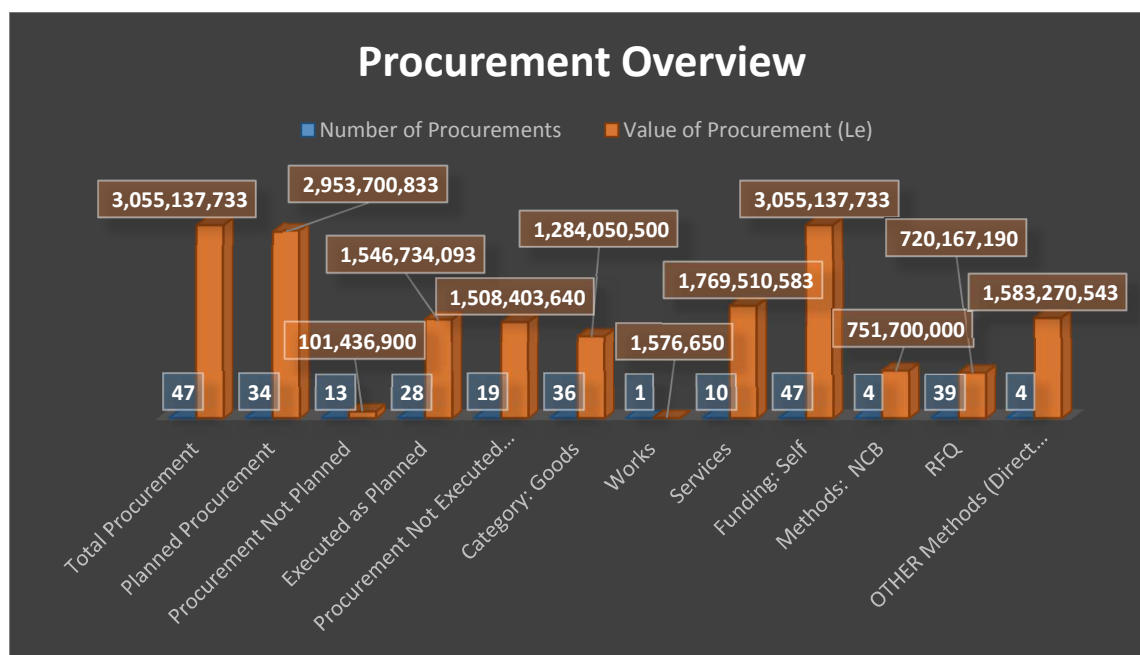
From the reviews, planned procurement activities amounted to Le2,953,700,833 being 97% of the value of procurement implemented through 34 activities and unplanned and unapproved procurement executed to the value of Le101,436,900 being 3% of the value executed through 13 activities. Based on the records, procurement activities amounting to Le1,546,734,093 (being 51% of the value) through 28 activities were executed in conformity with the procurement plan whilst 19 activities that amounted to Le1,508,403,640 (being 49% of value) were not.

The categories of procurement were goods, works and services. Procurement of goods implemented through 36 procurement activities totaled Le1,284,050,500. The procurement of services executed through 10 procurement activities amounted to Le1,769,510,583 and the procurement of works executed through 1 procurement activity amounting to Le1,576,650.

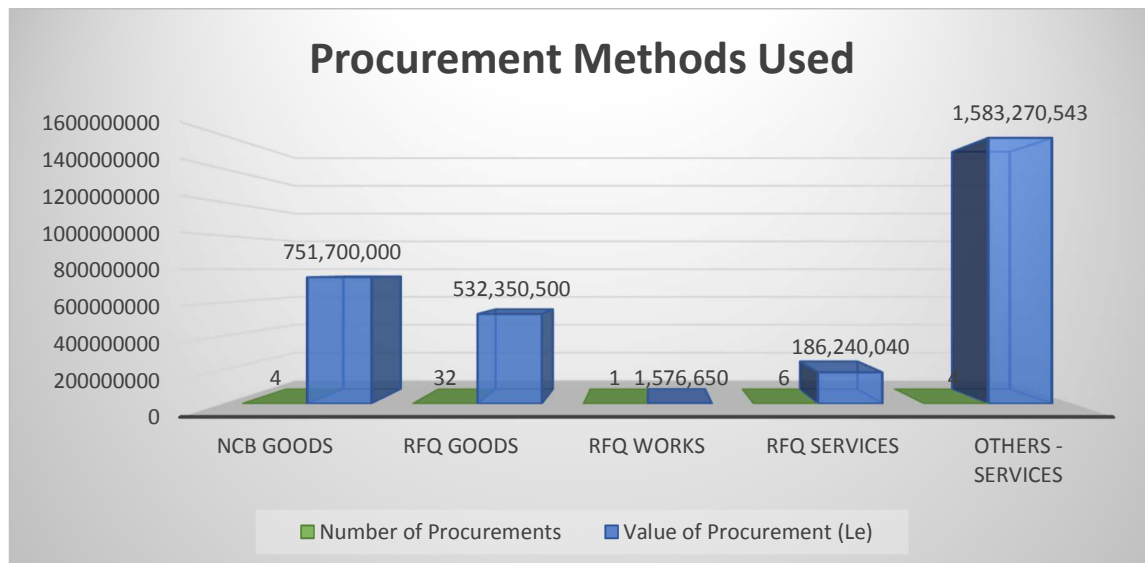
NCB accounted for Le751,700,000 being 25% of the value executed through 4 activities, RFQ amounted to Le720,167,190 being 24% of the value implemented through 39 activities whereas procurement through other methods (direct sourcing, proforma invoice etc) amounted to Le1,583,270,543 being 51% of the value.

The table below provides overview of the procurement activities implemented and their corresponding values.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 47 | | 3,055,137,733 | |
| Planned Procurement | 34 | 72% | 2,953,700,833 | 97% |
| Procurement Not Planned | 13 | 28% | 101,436,900 | 3% |
| Executed as Planned | 28 | 60% | 1,546,734,093 | 51% |
| Procurement Not Executed as Planned | 19 | 40% | 1,508,403,640 | 49% |
| Category: Goods | 36 | 77% | 1,284,050,500 | 42% |
| Works | 1 | 2% | 1,576,650 | 0.1% |
| Services | 10 | 21% | 1,769,510,583 | 58% |
| Funding: Self | 47 | 100% | 3,055,137,733 | 100% |
| Methods: NCB | 4 | 9% | 751,700,000 | 25% |
| RFQ | 39 | 83% | 720,167,190 | 24% |
| OTHER Methods (Direct Sourcing, Proforma Invoice etc) | 4 | 9% | 1,583,270,543 | 52% |



The below graph provides details of the various procurement methods used in 2019 for the procurement of each category of activities.



Other Key Observations and Recommendations

- i. During the review, the SLCB failed to provide some relevant required documentations like the Contract Register, Records of Delivery and Contract Completion, and payment records etc as stated in the letter of notification to ensure detailed review of all procurement activities undertaken by the entity.

The absence of these documentations revealed prevented our team to get clear view on how procurement activities were carried out and government monies expended by the Sierra Leone Commercial Bank, and this throws doubt in the records management culture of the Bank.

- ii. We also observed during the review process that the SLCB was not making full use of all the various Standard Procurement Forms and also the Standard Contract Documents/LPOs.
- iii. The table below provides details of procurement activities that were executed contrary to the approved procurement plan. It further shows the level of procurement splitting by the entity.

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|--|-------------|----------------|---------------|-------------------------|
| Desktop and Laptop computer | RB | Le 250,000,000 | RFQ | Le 113,120,000 |
| Computer Consumables | RB | Le 150,000,000 | RFQ | Le 88,750,000 |
| Office Stationery | RB | Le 107,000,000 | RFQ | Le 30,250,000 |
| Cheque Book | SS | GBP 28,000 | RFQ | Le 104,805,250 |
| Procurement of Desktop and Laptop Computers(Lot1) | NCB | Le 250,000,000 | NCB | Le 32,000,000 |
| Procurement of Desktop and Laptop Computers(Lot2) | NCB | Le 250,000,000 | NCB | Le 42,000,000 |
| Vulnerability Assessment of the Banks Network Infrastructure | QCBS | GBP 32,356 | QCBS | Le 32,356 |
| Set up an Agricultural Financing for large Medium and small Scale Farmers | QCB | Le 208,750,000 | RFP | Le 208,750,000 |
| Supply Implementation ,and Support of unstructured supplementary Service Data | QCBS | Le 637,500,000 | RFP | Le 623,900,000 |
| Supply, Installation, Testing Commissioning and Training of SCCV Security Monitoring | QCBS | USD 35,600 | RFP | USD 35,600 |
| Procurement of 1 4WD Station Wagon | NCB | USD 58,000 | NCB | Le 560,608,328 |
| Tender for the Printing and Supply of 2020 Wall Calenders and Table Calenders | NCB | Le 146,625,000 | NCB | Le 118,000,000 |
| Construction of Wooden Partition | Not Planned | No Estimate | RFQ | Le 1,576,650 |
| Supply of Handouts | RB | Le 250,541,412 | RFQ | Le 43,700,000 |
| Supply of Signage for Customer Services | Not Planned | No Estimate | RFQ | Le 2,415,000 |
| Procurement of Internal Requisition Book | Not Planned | No Estimate | RFQ | Le 2,070,000 |
| Office Equipment | Not Planned | No Estimate | RFQ | Le 48,012,500 |
| Office Furniture | Not Planned | No Estimate | RFQ | Le 53,245,000 |
| Electrical Materials | Not Planned | No Estimate | RFQ | Le 37,605,000 |
| Vehicle Maintenance | Not Planned | No Estimate | RFQ | Le 14,847,650 |
| Air/Sea Travel | Not Planned | No Estimate | RFQ | Le 87,310,140 |
| Procurement of Vertical Blinds | Not Planned | No Estimate | RFQ | Le 25,185,000 |
| Procurement of Twine Roll | Not Planned | No Estimate | RFQ | Le 57,500,000 |

- iv. Artificial splitting of procurement activities to deliberately use non-competitive methods. SLCB is encouraged to make full use of framework contracts by aggregating values of frequently purchased items of similar nature.

Sierra Leone Correctional Service

For the financial year 2019, Sierra Leone Correctional Service implemented nine-seven (97) procurement activities based on records presented to the National Public Procurement Authority for review that amounted to a total value of seventy-six billion, two hundred seven nine million eight hundred fifty-five thousand nine hundred nineteen leones (Le76,279,855,919). The activities were 100% financed by the Government of Sierra Leone from the Consolidated Revenue Fund.

Based on the records presented, 65 of the activities with a total sum of Le72,132,949,790 being 95% of the value were reported as planned whereas the remaining 32 executed activities with a total sum of Le4,146,906,130 were reported as unplanned activities. The review further revealed that 52 activities (being 96% of the value) were executed in conformity with the approved plan whilst 43 activities (being 4% of the value) were not.

The categories of procurement were for goods and works. Procurement of goods accounted for Le75,519,417,919 (99%) of the value of expense executed through 96 activities followed by works with a sum of Le760,438,000 (1%) implemented through 1 activity.

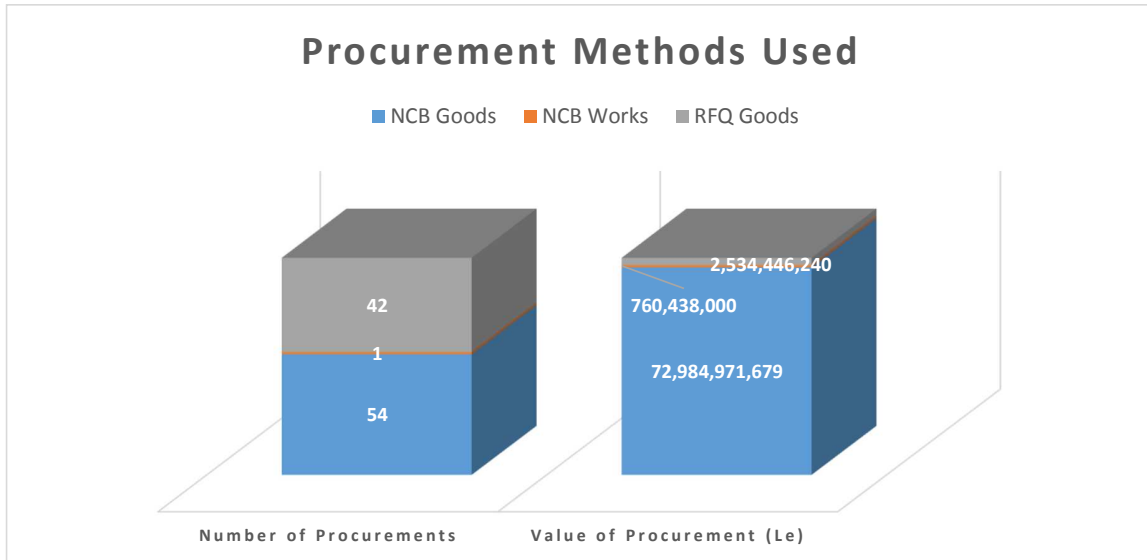
The activities were implemented using NCB and RFQ. The value of procurement implemented through NCB amounted to Le73,745,409,679 being 97% using 55 activities and procurement through RFQ amounted to Le2,534,446,240 being 3% using 42 activities. Implementation of procurement activities using open competitive methods is good for public procurement landscape as it promotes transparency, accountability, fairness, and value for money. The excessive use of RFQs indicates lack of proper planning and execution.

The table below provides summary information of the procurement activities carried out by the entity.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 97 | | 76,279,855,919 | |
| Planned Procurement | 65 | 67% | 72,132,949,790 | 95% |
| Procurement Not Planned | 32 | 33% | 4,146,906,130 | 5% |
| Executed as Planned | 52 | 54% | 73,458,454,679 | 96% |
| Procurement Not Executed as Planned | 43 | 44% | 2,821,401,240 | 4% |
| Category: Goods | 96 | 99% | 75,519,417,919 | 99% |
| Works | 1 | 1% | 760,438,000 | 1% |
| Funding: GoSL | 97 | 100% | 76,279,855,919 | 100% |
| Methods: NCB | 55 | 57% | 73,745,409,679 | 97% |
| RFQ | 42 | 43% | 2,534,446,240 | 3% |

The graph below explains the various categories of procurement employed by this entity in 2019 to procure goods and services. Based on the details, procurement of goods using NCB

accounted for 96% of the value being the highest and number of activities followed by procurement of goods using RFQ accounted for 3% and procurement of works using 1 activity accounted for 1% of the value.



The review further revealed that the list of activities below are still outstanding due to lack of funds and delay in the submission of performance bond by the suppliers

| TITLE OF PROCUREMENT | NAME OF SUPPLIER | AMOUNT |
|--------------------------------------|-----------------------------------|-----------------------|
| Supply of Stationery | Eddie Kay Enterprise | 190,950,000 |
| Supply of Computer Accessories | Zainbra Enterprise | 286,955,000 |
| Supply of Rice for Inmates (Lot 11) | Mishael Kay Construction & Supply | 10,075,380,000 |
| Supply of Rice for Officers (Lot 12) | Mishael Kay Construction & Supply | 8,208,480,000 |

See variance from the plan below:

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|--|-------------|----------------|--------------------|---|
| Procurement of Stationeries | NCB | 216,000,000 | NCB | 286,955,000 (above the estimated amount) |
| Procurement of Computer Accessories | NCB | 72,000,000 | NCB | 190,950,000 (above the estimated amount) |
| Supply of Padlocks | NOT IN PLAN | NOT IN PLAN | NCB | 379,000,000 |
| Procurement of Spare Parts and Lubricants | ICB | 652,000,000 | NCB | 17,934,480,000 (above the estimated value) |
| Procurements of Gas Stoves | NOT IN PLAN | NOT IN PLAN | RFQ | 46,818,000 |
| Procurement of EPMP Force, AC, UTP CAT Cables etc | NOT IN PLAN | | RFQ | 54,939,240 |
| Procurement of Assorted nails and other materials for Bonthe Correctional Centre | NOT IN PLAN | NOT IN PLAN | RFQ | 97,000,000 |
| Procurement of TPN Switch and other materials | NOT IN PLAN | NOT IN PLAN | RFQ | 11,900,000 |
| Procurement of Bread Pan | NOT IN PLAN | | RFQ | 10,200,000 |
| Supply of Related Items for Bakery (Lot 10) | NCB | NOT IN PLAN | NCB | 464,762,000 |
| Procurement of Furniture and Office Equipment | RFQ | 40,000,000 | RFQ (SPLITTING) | 169,150,000 (above estimated value) |
| Procurement of Toiletries (Facial Tissue, Harpic, Power Guard, Vim etc) | NOT IN PLAN | 75,000,000 | RFQ (SPLITTING) | 1,040,276,000 |
| Procurement of Calendars | NOT IN PLAN | NOT IN PLAN | RFQ | 58,500,000 |
| Procurement of Kaspersky Anti virus 2019 | NOT IN PLAN | NOT IN PLAN | RFQ | 43,200,000 |
| Procurement of set SSD and Installation of CCTV Cameras (360 degrees) | NOT IN PLAN | NOT IN PLAN | RFQ | 84,510,000 |
| Procurement of Jersey for March: green shirt, shorts and hose | NOT IN PLAN | NOT IN PLAN | RFQ | 56,795,000 |
| Procurement of Football Kits for Female Team, First Aid Kits and Sheen Guards | NOT IN PLAN | NOT IN PLAN | RFQ | 49,110,000 |

We also observed that the entity was not making full use of the various Standard Procurement Forms as required

It was further noted the required supporting documents for all RFQ procurements executed during the year e.g. the NRA, NASSIT, business registration etc, were not found in the respective files which points to incomplete submission by the suppliers.

The details below confirm the splitting of procurement activities by the entity. The values of these activities when aggregated falls within competitive threshold.

Procurement of Furniture and Office Equipment:

| | |
|--|--------------------|
| 1. Proc of Exec Table, Exec Swivel Chair and Harpic) | Le 24,800,000 |
| 2. Proc of Exec Chair, Filing Cabinet, Office Cupboard etc | Le 98,150,000 |
| 3. Proc of television set, rechargeable radio etc | Le 9,800,000 |
| 4. Proc of Photocopier 2018 Laserjet printer 4515 etc | Le 36,400,000 |
| | ===== |
| | 169,150,000 |

Procurement of Toiletries (Harpic, Power guard, Hand Towels etc)

| | |
|---|---------------|
| 1. Proc of Toilet Harpic and Power guard | Le 45,120,000 |
| 2. Proc of Hand Towel | Le 63,750,000 |
| 3. Proc of Air Freshener and Hand Towels | Le 97,500,000 |
| 4. Proc of Toilet Harpic & Plastic Mug | Le 88,000,000 |
| 5. Proc of Power Guard | Le 59,150,000 |
| 6. Proc of Toilet Harpic | Le 59,070,000 |
| 7. Proc of Hand Towel, Power Guard & Plastic Mug | Le 59,800,000 |
| 8. Proc of Air Freshener and Power Guard | Le 65,956,000 |
| 9. Proc of Facial Tissue | Le 95,000,000 |
| 10. Proc of Facial Tissue | Le 75,000,000 |
| 11. Proc of Vim | Le 75,200,000 |
| 12. Proc of Power Guard and Plastic Mugs with covers | Le 91,250,000 |
| 13. Proc of Vim(100 cartons) | Le 90,000,000 |
| 14. Proc of Caustic Soda, Toilet Harpic and Facial Tissue | Le 75,480,000 |

=====

Le1, 040,276,000

The procurement of various motor vehicles which was planned in 2015 and carried over to subsequent years has still not been completed due to lack of funds. The said contract has been awarded twice and terminated twice because of lack of funds to make advance payment to the supplier. The procurement was later cancelled and re-launched and then forwarded to NPPA for review of the bidding documents. Clearance was granted by NPPA but the procurement has yet to be advertised. Details are as stated below

| NO | TITLE OF PROCUREMENT | NAME OF SUPPLIER | AMOUNT (Estimate) |
|----|-------------------------|--------------------------------|----------------------|
| 1 | Supply of vehicle: | West Stars General Supplies | \$1,700,000 |
| | 6 Iveco trucks | | |
| | 4 Toyota Hilux | | |
| | 2 Toyota Station Wagons | | |

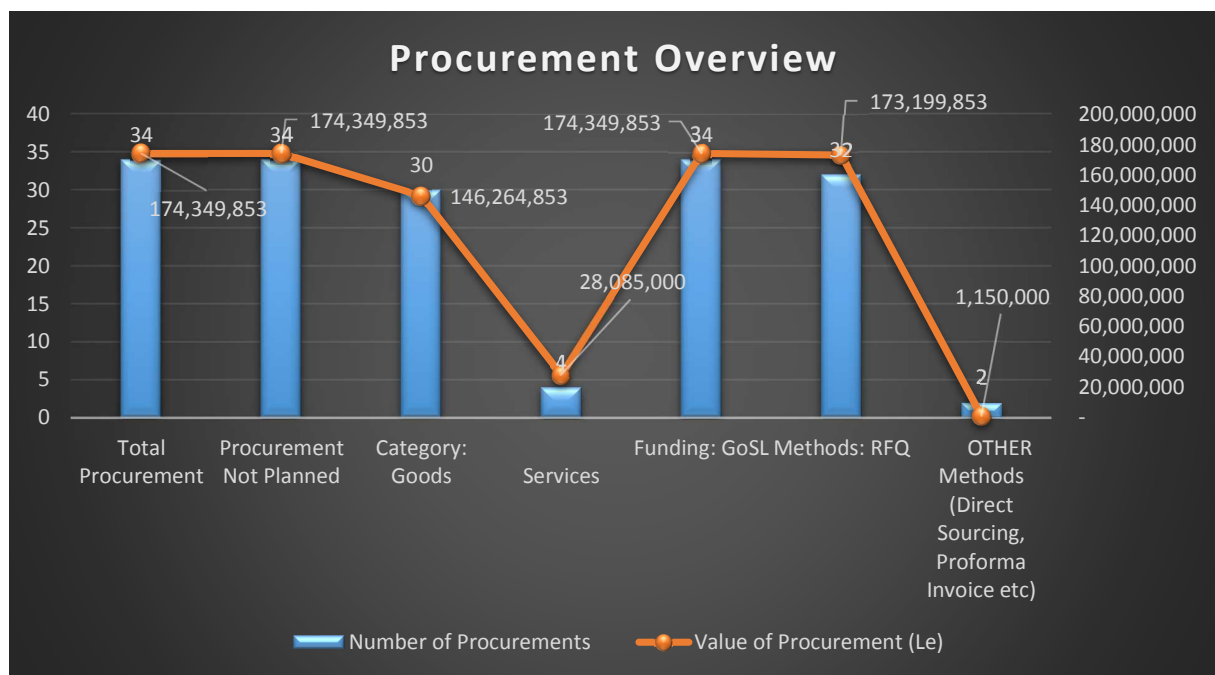
Sierra Leone Electricity and Water Regulatory Commission (SLEWRC)

In the 2019 financial year, the Sierra Leone Electricity and Water Regulatory Commission presented for review a total of 34 procurement activities amounting to one hundred and seventy-four million, three hundred and forty-nine thousand, eight hundred and fifty-three Leones (Le174,349,853). All the activities were reported as unplanned and were 100% financed by the Government of Sierra Leone.

The categories of procurement were goods and services. Procurement of goods amounted to Le146,264,853 (being 84% of the value) through 30 procurement activities whilst services amounted to Le28,085,000 (being 16% of the value) using 4 procurement activities.

The table and graph below show summary of activities and their corresponding values by the entity for the year under review.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 34 | | 174,349,853 | |
| Procurement Not Planned | 34 | 100% | 174,349,853 | 100% |
| Category: Goods | 30 | 88% | 146,264,853 | 84% |
| Services | 4 | 12% | 28,085,000 | 16% |
| Funding: GoSL | 34 | 100% | 174,349,853 | 100% |
| Methods: RFQ | 32 | 94% | 173,199,853 | 99% |
| OTHER Methods (Direct Sourcing, Proforma Invoice etc) | 2 | 6% | 1,150,000 | 1% |



Sierra Leone Insurance Commission (SLICOM)

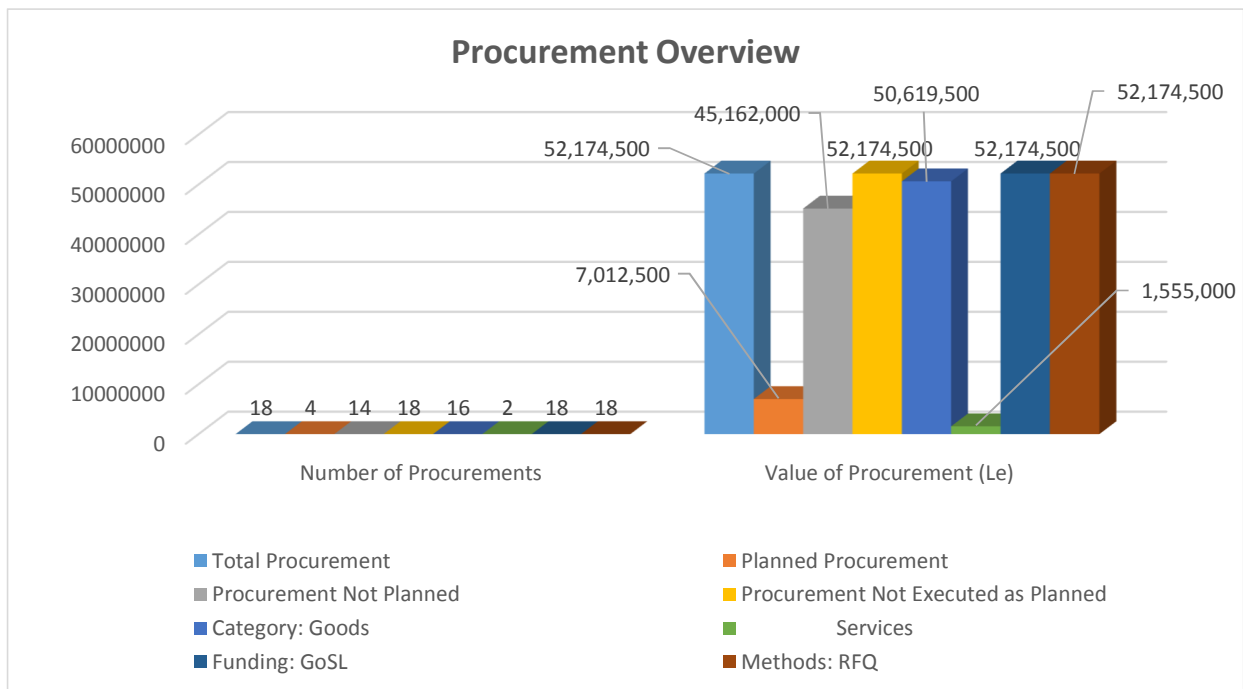
The National Public Procurement Authority undertook procurement processes review for the 2019 financial year at the Sierra Leone Insurance Commission. Based on records presented, the entity undertook eighteen (18) procurement activities that amounted to fifty-two million, one hundred and seventy-four thousand, five hundred Leones (Le52,174,500).

All the reported activities were 100% funded by the Government of Sierra Leone.

The categories of procurement were goods and services. Procurement of goods accounted for 97% (Le50,619,500) of the value implemented through 16 activities, and procurement of services accounted for 3% (Le1,555,000) of the value using 2 activities.

The table and chart below provide summary information of all procurement activities by the entity:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--|---------------------------------|---|
| Total Procurement | 18 | | 52,174,500 | |
| Planned Procurement | 4 | 22% | 7,012,500 | 13% |
| Procurement Not Planned | 14 | 78% | 45,162,000 | 87% |
| Procurement Not Executed as Planned | 18 | 100% | 52,174,500 | 100% |
| Category: Goods | 16 | 89% | 50,619,500 | 97% |
| Services | 2 | 11% | 1,555,000 | 3% |
| Funding: GoSL | 18 | 100% | 52,174,500 | 100% |
| Methods: RFQ | 18 | 100% | 52,174,500 | 100% |



Sierra Leone Investment and Export Promotion Agency (SLIEPA)

For the 2019 financial year, the Sierra Leone Investment and Export Promotion Agency implemented one hundred and eighty-three (183) procurement activities amounting to one billion, five hundred and seventy-eight million, eight hundred and nineteen thousand, four hundred and eighteen Leones (Le1,578,819,418) based on documents provided to the National Public Procurement Authority for review.

The activities were largely funded by the Government of Sierra Leone to the value of Le1,527,899,168 through 178 activities, own source revenue from internally generated funds to the value of Le 29,316,250 through 4 activities and funding from Donor partners to the tune of Le 21,604,000 using one procurement activity.

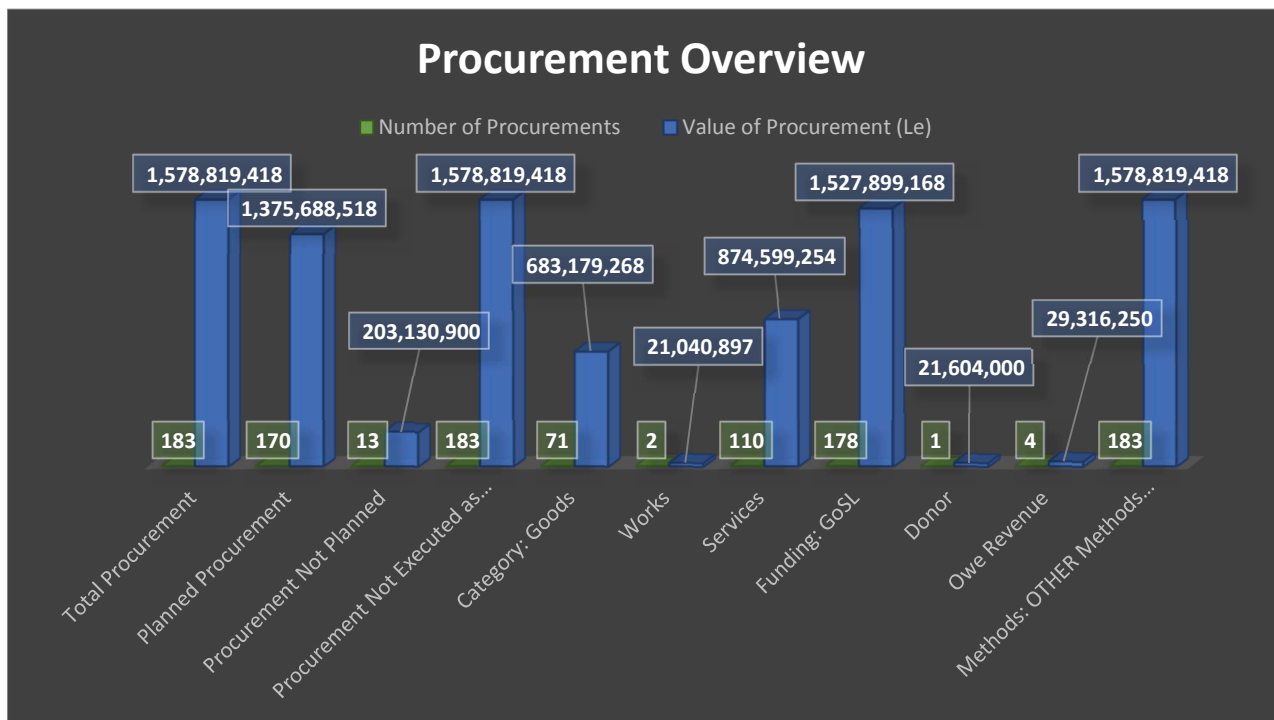
The categories of procurement were goods, works and services. Procurement of services amounts to Le 874,599,254 being 55% of the value using 110 activities followed by procurement of goods that accounts for Le 683,179,268 being 43% of the value through 71 activities and the procurement of works amounting to Le 21,040,897 being 1% of the value through 2 procurement activities respectively.

Based on the records presented, 170 of the activities amounting to Le 1,375,688,518 being 87% of the value were reported as planned procurements whilst the remaining 13 activities to the tune of Le 203,130,900 being were reported as unplanned activities contrary to Section 29 (1&2) of the Public Procurement Act 2016. Disappointingly, it was further noted that all the procurements reported by the entity were not executed in line with the approved procurement

plan. There was very poor planning and execution of activities with complete disregard by the entity for the procurement laws. Implementation of unplanned and unapproved procurement activities creates unplanned liabilities for government.

The reviews further revealed that all the activities undertaken by the entity were executed using non- competitive and non-approved methods of direct sourcing, proforma invoice normally referred to as “Others”. The use of non-approved and illegal method of procurement confirms that the activities were not planned as claimed because direct sourcing does not constitute binding contracts. Execution of procurement activities through non-competitive methods shows lack of proper planning by the entity and that serious splitting occurred in the execution of these procurement activities contrary to section 37 (2) of the 2016 Public Procurement Act. The entity should have aggregated the values of frequently purchased items and use open competitive methods that seek to promote transparency, accountability, fairness, value for money and confidence by the citizenry in public procurement landscape. The summary of procurement activities is shown in the table and graph below.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|---|------------------------|--|---------------------------------|---|
| Total Procurement | 183 | | 1,578,819,418 | |
| Planned Procurement | 170 | 93% | 1,375,688,518 | 87% |
| Procurement Not Planned | 13 | 7% | 203,130,900 | 13% |
| Procurement Not Executed as Planned | 183 | 100% | 1,578,819,418 | 100% |
| Category: Goods | 71 | 39% | 683,179,268 | 43% |
| Works | 2 | 1% | 21,040,897 | 1% |
| Services | 110 | 60% | 874,599,254 | 55% |
| Funding: GoSL | 178 | 97% | 1,527,899,168 | 97% |
| Donor | 1 | 1% | 21,604,000 | 1% |
| Owe Revenue | 4 | 2% | 29,316,250 | 2% |
| Methods: OTHER Methods (Direct Sourcing, Proforma Invoice etc) | 183 | 100% | 1,578,819,418 | 100% |



Other Key Observations and Recommendations:

1. The Senior Procurement Officer was bold to inform the team that he has no control in the procurement processes undertaken by the Agency and that his professional advises are always overruled leading to implementation of activities in contravention of the legal framework.
2. As initially stated, we observed that some activities were not implemented in line with the plan as the estimated value differs from the executed amount and procurement methods did not take in consideration the amount involved. Direct Invoicing was used overzealously in order to avoid the use of open competitive bidding, which contravenes section 37(2) of the public procurement Act of 2016. The team also observed some inconsistencies in the contract management. Eg. the cost of developing and designing of SLIEPA presentation slides shows a receipt dated 18/3/2019 whilst the LPO shows a date of 22/3/19; the purchase of flight ticket from Kuwait to Nigeria shows a receipt dated 22/11/19 whilst the LPO was dated 3/12/19. Below are some activities that were not executed in conformity with the plan:

| Activity | Plan Method | Estimated Cost | Awarded Value | Actual Method | Actual Completion Value |
|------------------------------------|-------------|----------------|---------------|------------------|-------------------------|
| Purchase of Inverter | NCB | Le 131,495,100 | Le 35,500,000 | Direct Invoicing | Le 35,500,000 |
| Purchase of Dell Server | NCB | Le 131,495,100 | Le 52,000,000 | Direct Invoicing | Le 52,000,000 |
| Consultancy services | NCB | Le 90,000,000 | Le 32,000,000 | Direct Invoicing | Le 32,000,000 |
| Production of Investment Brochures | NCB | Le 547,200,000 | Le 38,640,000 | Direct Invoicing | Le 38,640,000 |
| Production of Investment Brochures | NCB | Le 547,200,000 | Le 57,500,000 | Direct Invoicing | Le 57,500,000 |

The table below shows details of some unplanned procurement activities implemented by the entity.

| Activity | Executed Method | Awarded Value | Actual completion Value |
|--|------------------|---------------|-------------------------|
| Purchase of flight ticket to Dubai | Direct Invoicing | Le 39,380,000 | Le 39,380,000 |
| Production of promotional video | Direct Invoicing | Le 6,325,000 | Le 6,022,500 |
| Purchase of flight ticket from Kuwait to Nigeria | Direct Invoicing | Le 11,000,000 | Le 11,000,000 |
| Purchase of flight ticket to Morocco | Direct Invoicing | Le 16,750,000 | Le 16,750,000 |
| Installation of Internet security | Direct Invoicing | Le 10,034,000 | Le 9,811,200 |
| Purchase of flight tickets to Abidjan | Direct Invoicing | Le 18,392,250 | Le 18,392,250 |
| Purchase of flight tickets to Ghana | Direct Invoicing | Le 10,292,500 | Le 10,292,500 |

3. During the review, the entity was unable to provide some of the requested documents like contract register, bid evaluation reports, payment records, records of delivery and contract completion, contract documents and the various standard procurement forms (SPF1 – SPF6) but only made available a copy of the approved and updated 2019 procurement plan. These documents would have helped the team drilled in detail into the procurement activities of the entity and whether they conform to processes and procedures.

Sierra Leone Maritime Administration (SLMA)

The National Public Procurement Authority as provided for in the 2016 Act reviewed forty-six (46) procurement activities amounting to one billion, two hundred and twenty million, nine hundred and twelve thousand seven hundred Leones (Le1,220,912,700) implemented by the SLMA for the 2019 financial year based on records provided. The activities were predominantly funded by through internally generated revenues. Funding from own source revenue accounts for Le 975,326,700 being 80% of the value through 42 activities and funding

from the Government of Sierra Leone consolidated accounts amounts to Le 245,586,000 being 20% of the value through 4 activities.

All the activities were reported by the entity as planned procurement activities. Thirty-one (31) activities to the value of Le 746,878,725 being 61% of the value were executed in conformity to the procurement plan whereas fifteen (15) activities to the tune of Le 474,033,975 being 39% of the value were implemented contrary to the approved plan. There was high level of procurement splitting observed during the review as all the activities were executed using RFQ contrary to the provisions of the Public Procurement Act of 2016. For example, procurement of 300 life jackets for Bonthe amounting to Le 100,000,000 with value that falls within competitive threshold were executed using RFQ which further dispel the claims that activities were planned.

The table below provides details of procurement activities implemented multiple times through RFQ by the entity. The accumulated values of some of the activities would have required the use of open competitive methods of procurement based on threshold. The further confirms that the entity was deliberate in the splitting of their procurement requirements in order to avoid the use of open competitive methods that seeks to promote competition, transparency, and ensure value of money is achieved.

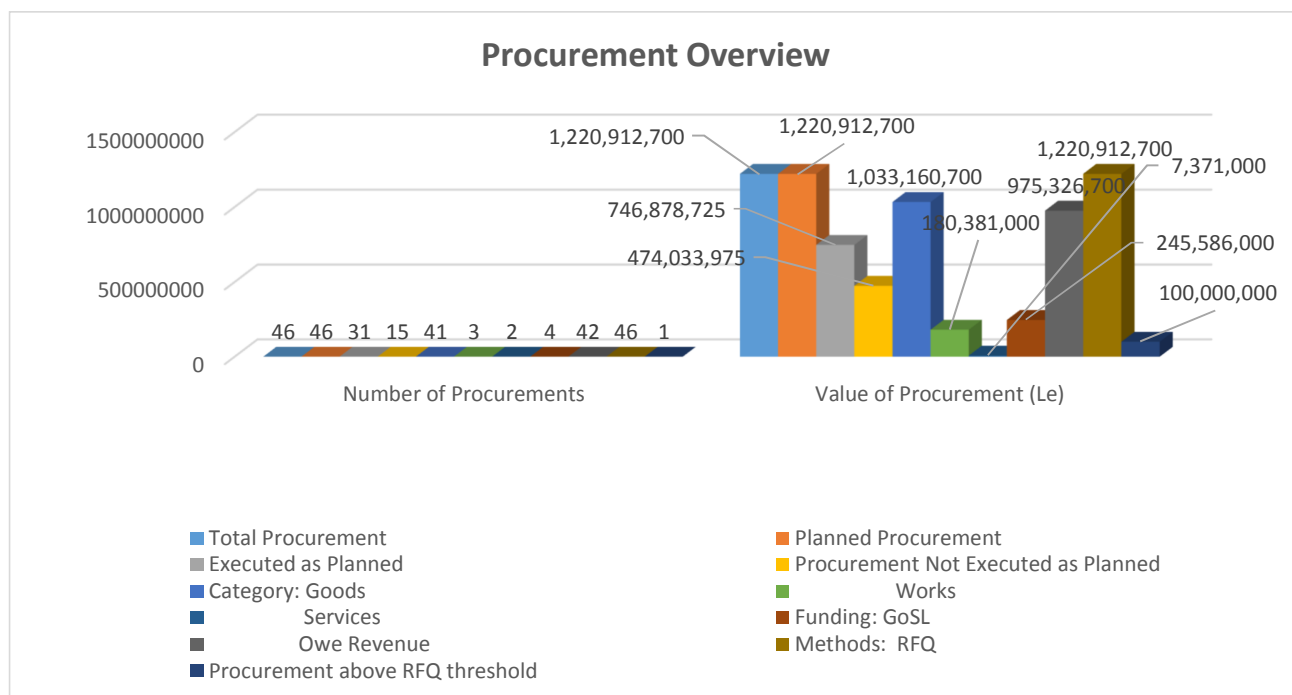
| Activities | Number of Procurements | Value of Procurement (Le) |
|------------------------------|------------------------|---------------------------|
| Printing Services | 7 | 126,540,250 |
| Office Stationery | 6 | 155,206,025 |
| Office Equipment | 4 | 131,946,500 |
| Provisions & Sundry Items | 4 | 71,705,270 |
| Safety Gears | 4 | 175,509,000 |
| Building Rehabilitation | 3 | 180,381,000 |
| Desk Top & Laptop Computers | 3 | 56,680,125 |
| Furniture & Fittings | 3 | 51,098,100 |
| Vehicle Spares & Maintenance | 3 | 34,713,980 |
| Electrical Materials | 2 | 35,745,000 |
| Equipment | 2 | 92,855,700 |

The categories of procurement executed by the entity for 2019 were goods, works and services. The procurement of goods executed through 41 procurement activities to the tune Le 1,033,160,700 being 85% accounted for the highest number and value of procurement followed by the procurement of works implemented through 3 procurement activities amounting to Le 180,381,000 being 15% of the value and procurement services through 2 activities accounts for Le 7,371,000 being 1% of the value.

Disappointingly, during the reviews, NPPA discovered that all the procurement activities were implemented using non-competitive Request for Quotation methods which makes doubtful as to whether the activities were actually planned contrary to what was reported by the entity. The excessive use of RFQ in the procurement confirms that high level of splitting of procurement requirements were done by the entity in complete violation of sections 37(2) of the Public Procurement Acts 2016. The excessive use of RFQ stifles open competition in public procurement landscape. The use of open competitive method promotes transparency,

accountability, fairness and value for money in public procurement. The table and graph below show details of the of procurement activities undertaken by the entity and their financial impact during the year under review.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 46 | | 1,220,912,700 | |
| Planned Procurement | 46 | 100% | 1,220,912,700 | 100% |
| Executed as Planned | 31 | 67% | 746,878,725 | 61% |
| Procurement Not Executed as Planned | 15 | 33% | 474,033,975 | 39% |
| Category: Goods | 41 | 89% | 1,033,160,700 | 85% |
| Works | 3 | 7% | 180,381,000 | 15% |
| Services | 2 | 4% | 7,371,000 | 1% |
| Funding: GoSL | 4 | 9% | 245,586,000 | 20% |
| Owe Revenue | 42 | 91% | 975,326,700 | 80% |
| Methods: RFQ | 46 | 100% | 1,220,912,700 | 100% |
| Procurement above RFQ threshold | 1 | 2% | 100,000,000 | 8% |



It was further observed during the review that the entity was not making full use of the various standard procurement forms (SPF 1-6) required by law for the execution of procurement activities as they were not presented to the team during the review process despite several requests.

There was initial resistance to allow the team commence the review process and the corporation was poor. The team was only allowed to commence after a second letter was sent highlighting the ramifications for non-compliance.

We observed during the review process that the entity under reported its procurement activities as the team was unable to access most of the requested documents that could aid the team. The team was unable access some bid evaluation report (Technical and Financial), records of delivery and contract completion, payment records and contract register. The non-availability of these documents prevented the team from performing a detailed review activity.

The entity should ensure implementation of procurement activities conforms to the approved plan as we observed that some procurement activities were planned but not executed as planned as shown in the table below.

| Activity | Plan Method | Estimated Cost | Awarded Value | Actual Method | Actual Completion Value |
|---------------------------------------|-------------|----------------|----------------|---------------|-------------------------|
| Procurement of three outboard machine | NCB | Le 686,320,000 | Le 69,000,000 | RFQ | Le 65,205,000 |
| Procurement of 300 life jackets | NCB | Le 437,500,000 | Le 100,000,000 | RFQ | Le 100,000,000 |
| Renovation of drivers pool | NCB | Le 428,000,000 | Le 84,256,200 | RFQ | Le 84,256,200 |
| Renovation of drivers pool | NCB | Le 428,000,000 | Le 35,645,000 | RFQ | Le 35,645,000 |
| Renovation of drivers pool | NCB | Le 428,000,000 | Le 60,480,000 | RFQ | Le 60,480,000 |

Sierra Leone National Commission on Small Arms

For the 2019 financial year, Sierra Leone National Commission on Small Arms undertook twenty-four (24) procurement activities with a total value of one hundred and five million, four hundred and seventy-four thousand, seven hundred and ten (Le105,474,710) based on documents presented to the National Public Procurement Authority for review.

All the reported activities were 100% funded by the Government of Sierra Leone.

The categories of procurement were goods, works and services. Procurement of goods accounted for 45% of the value through 16 activities, followed by services that accounted for 36% of the value using 4 activities and works accounted for 19% of the value through 4 activities.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of procurement (Le) | Percentage (%) Value of Procurement |
|---|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total procurement | 24 | | 105,474,710 | |
| Planned Procurement | 20 | 83% | 79,587,380 | 75% |
| Procurement Not Planned | 4 | 17% | 25,887,330 | 25% |
| Procurement Not Executed as Planned | 24 | 100% | 105,474,710 | 100% |
| Category: Goods | 16 | 67% | 47,036,855 | 45% |
| Works | 4 | 17% | 19,969,740 | 19% |
| Services | 4 | 17% | 38,468,115 | 36% |
| Funding: GoSL | 24 | 100% | 105,474,710 | 100% |
| Methods: OTHER Methods (Direct Sourcing, Proforma Invoice etc) | 24 | 100% | 105,474,710 | 100% |

Sierra Leone Meteorological Agency

For the financial year 2019, the Sierra Leone Meteorological Agency executed eighteen (18) procurement activities based on records presented to the National Public Procurement Authority for review to the tune of three hundred and thirty-three million, seven hundred and seventy-four thousand, eight hundred leones (333,774,800). All 18 activities implemented were reported as planned and 100% financed by the Government of Sierra Leone. From the review, 54% of the value of procurement executed through 9 activities were for the procurement of goods followed by services executed through 9 activities accounted for 46% of the value of procurement.

The table below provide summary information of the entity's activities:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total procurement | 18 | | 333,774,800 | |
| Planned Procurement | 18 | 100% | 333,774,800 | 100% |
| Category: Goods | 9 | 50% | 179,680,000 | 54% |
| Services | 9 | 50% | 154,094,800 | 46% |
| Funding: GoSL | 18 | 100% | 333,774,800 | 100% |
| Methods: RFQ | 18 | 100% | 333,774,800 | 100% |

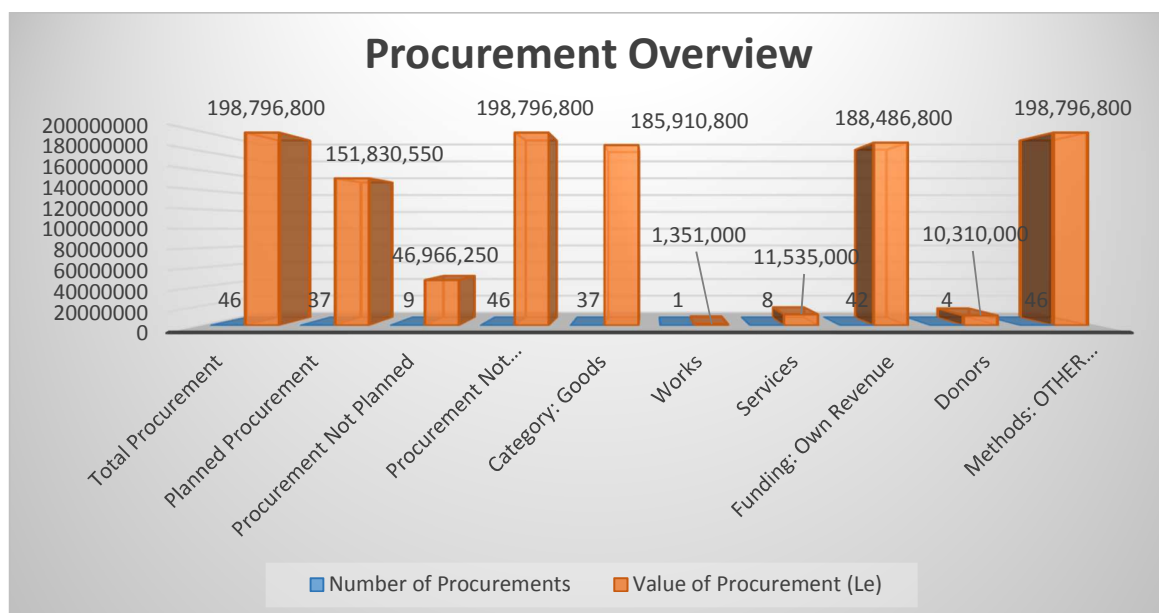
Sierra Leone National Shipping Company

For the financial year 2018, Sierra Leone National Shipping Company implemented forty-six (46) procurement activities based on records presented to the National Public Procurement Authority for review that amounted to a total value of one hundred and ninety-eight million, seven hundred and ninety-six thousand eight hundred Leones (198,796,800). The activities were 95% financed through internally generated revenue and 5% by donor partners.

The categories of procurement were for goods, works and services. Procurement of goods accounted for Le185,910,800 (94%) of the value of expense executed through 37 activities, followed by services to the sum of Le11,535,000 (6%) executed through 8 activities and works to the tune of Le 1,351,000 (1%) implemented through 1 activity.

The summary of procurement activities is shown in the table and graph below.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|---|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 46 | | 198,796,800 | |
| Planned Procurement | 37 | 80% | 151,830,550 | 76% |
| Procurement Not Planned | 9 | 20% | 46,966,250 | 24% |
| Procurement Not Executed as Planned | 46 | 100% | 198,796,800 | 100% |
| Category: Goods | 37 | 80% | 185,910,800 | 94% |
| Works | 1 | 2% | 1,351,000 | 1% |
| Services | 8 | 17% | 11,535,000 | 6% |
| Funding: Own Revenue | 42 | 91% | 188,486,800 | 95% |
| Donors | 4 | 9% | 10,310,000 | 5% |
| Methods: OTHER Methods (Direct Sourcing, Proforma Invoice etc) | 46 | 100% | 198,796,800 | 100% |



Other Key Observations

1.Full disclosure of procurement activities implemented during the year under review was not done by the entity.

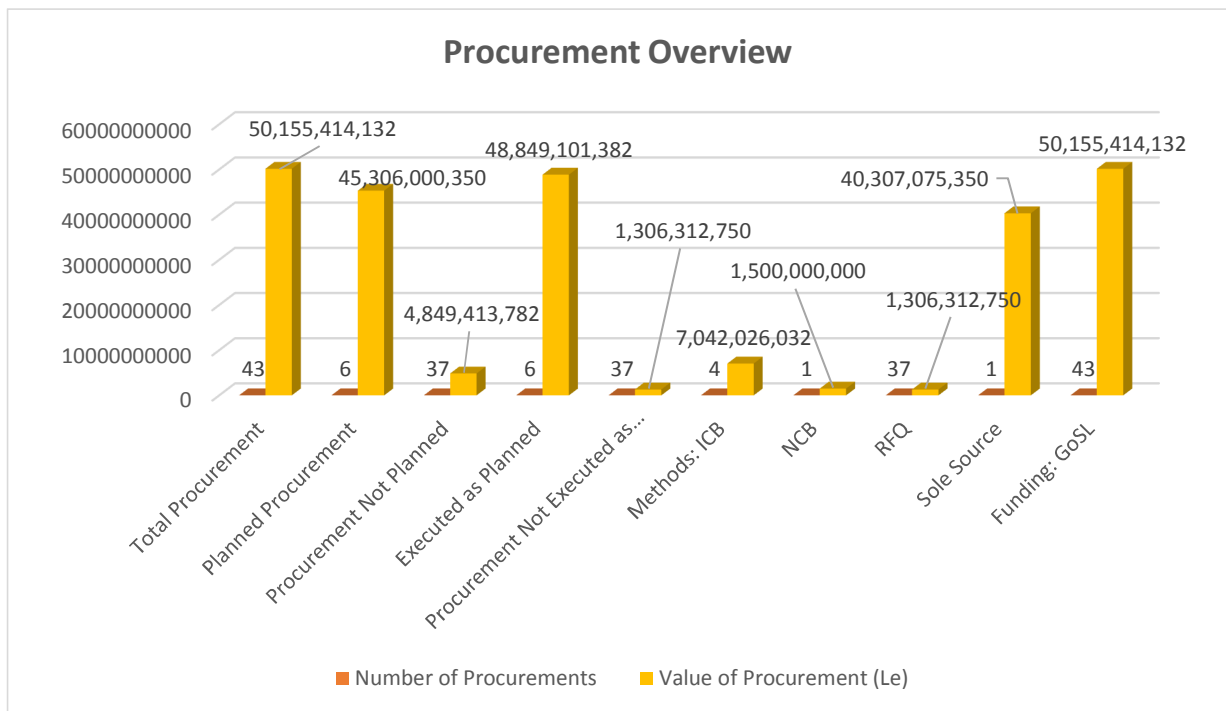
Sierra Leone Police (SLP)

Based on records presented to the National Public Procurement Authority for review for the 2019 financial year in compliance with NPPA's statutory mandate as enshrined in section 14(2)(m) of the Public Procurement Act of 2016, Sierra Leone Police (SLP) executed forty-three (43) procurement activities with a total value of fifty billion, one hundred and fifty-five million four hundred and fourteen thousand one hundred and thirty-two Leones (Le50,155,414,132). The activities were 100% funded by the Government of Sierra Leone.

Only 6 activities were reported as planned procurement and implemented in conformity with the approved plan. The value of the planned activities amounted to Le45,306,000,350 being 90% of the value of procurement activities implemented. However, 37 activities implemented were unplanned activities executed to the value of Le4,849,413,782 being 10% of the value. Implementation of unplanned procurement activities shows lack of discipline for procurement.

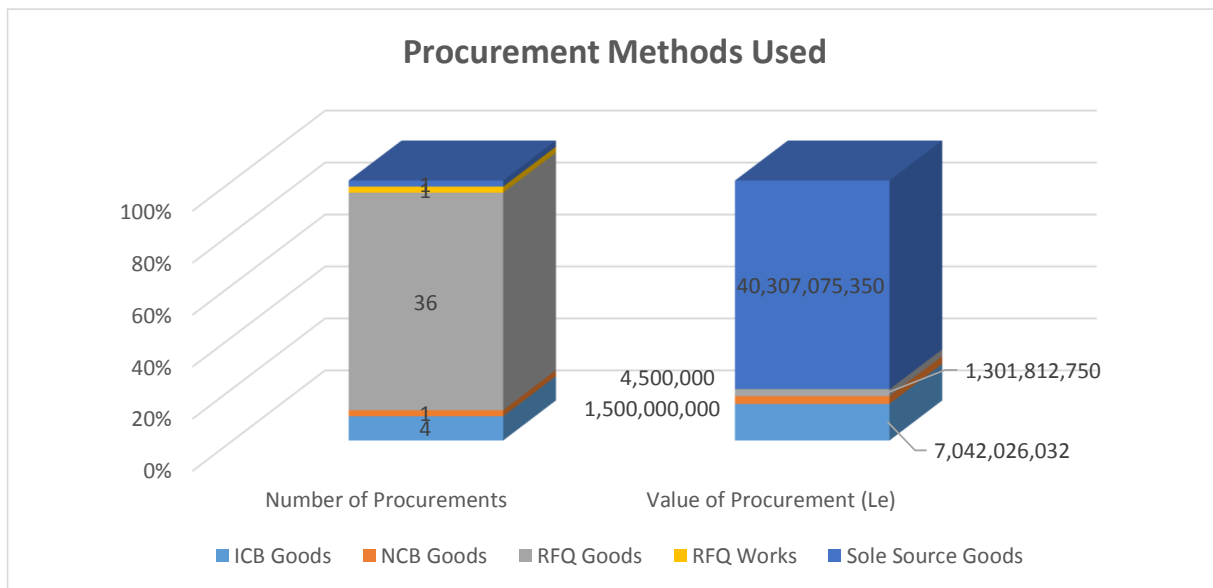
The table and graph below provide overview of the procurement activities implemented by the SLP for 2019:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--------------------------------|------------------------|--|---------------------------------|---|
| Total Procurement | 43 | | 50,155,414,132 | |
| Planned Procurement | 6 | 14% | 45,306,000,350 | 90% |
| Procurement Not Planned | 37 | 86% | 4,849,413,782 | 10% |
| Executed as Planned | 6 | 14% | 48,849,101,382 | 97% |
| Category: Goods | 42 | 98% | 50,150,914,132 | 99.99% |
| Works | 1 | 2% | 4,500,000 | 0.01% |
| Funding: GoSL | 43 | 100% | 50,155,414,132 | 100% |
| Methods: ICB | 4 | 9% | 7,042,026,032 | 14% |
| NCB | 1 | 2% | 1,500,000,000 | 3% |
| RFQ | 37 | 86% | 1,306,312,750 | 3% |
| Sole Source | 1 | 2% | 40,307,075,350 | 80% |



From the review, procurement of goods and works were the activities SLP undertook in 2019. Procurement of goods amounted to the value of Le50,150,914,132 being 99.9% of the value through 42 activities and the remaining 0.1% being for the procurement works to the sum of Le 4,500,000 using 1 activity.

Further, the review revealed that the activities were implemented through ICB, NCB, RFQ and Sole Source methods. Procurement of public order equipment using Sole Source accounted for 80% of the cumulative value of procurement for the year under review. Value of procurement using ICB amounted to Le7,042,026,032 (being 14% of the value), NCB accounted for Le1,500,000,000 (being 3% of the value), value of procurement through RFQ amounted to Le1,306,312,750 (being 3%) and procurement through Sole Source accounted Le40,307,075,350 (being 80% of the value). RFQ accounted for the highest number of activities. Clearly, it was observed that almost all the 37 activities that were not planned but implemented by the SLP were done using RFQ.



In 2018, all 40 activities implemented were reported as planned activities contrary to the findings of 2019. Unfortunately, all 40 activities in 2018 were implemented using RFQ. The use of ICB and NCB shows adoption of open competitive methods by the entity as recommended by the NPPA. The entity failed to improve on the issue of procurement splitting and the recommendations of the Authority in the 2018 assessment report were largely ignored by the SLP.

The team was provided with copy of the approved and updated 2019 procurement plan, copies of some records of delivery and contract completion and a ledger book which the procurement officer referred to as contract register maintained by the SLP. Only four (4) procurement activities were duly registered in the contract register which suggest most of the activities executed by the entity were not reported. Access to the payment records for the entity was made impossible as the Finance team did not make them available to the team and they were not seen in the files.

There was no contract register, no vote service ledger, approve procurement plan 2019, records of delivery and contract completion, payment records, evaluation reports for most of the activities implemented during the cause of the review that would have ensured detailed review to ascertain whether processes and procedures were adequately followed. The non-availability of these documents suggests some of the activities were not presented for review. The SLP is encouraged to ensure proper records management are put in place and that full disclosure of all procurement activities are made to the Authority.

To further support the claim by the Authority that some procurement activities were not reported by the SLP for 2019, procurement of vehicles, vehicles spare, vehicles maintenance were not provided for the review. It is also strongly believed that the procurement of supply of ration and non-food items to the Sierra Leone Police was seriously under reported as the cumulative value reported for 2019 is Le970,790,000.

The review further showed that SLP is one of the highest procurer of stationery as the cumulative value of stationery procurement in 2019 is Le3,552,396,032. SLP is encouraged to automate some of their processes to help reduce these huge costs incurred by the state.

We observe that some procurement activities were undertaken using a non-competitive procurement method. Procurement activities with values of open competitive methods were implemented by the entity using quotations as listed below:

| Activity | Method Used | RFQ Value | Cumulative Value |
|-----------------------------------|-------------|------------|------------------|
| Procurement of beds & mattresses | RFQ | 75,000,000 | Le 244,500,000 |
| | | 97,500,000 | |
| | | 72,000,000 | |
| Procurements of Electricals | RFQ | 13,391,750 | Le 105,002,750 |
| | | 4,680,000 | |
| | | 47,861,000 | |
| | | 4,070,000 | |
| | | 35,000,000 | |
| Procurement of building materials | RFQ | 96,000,000 | Le 344,499,000 |
| | | 68,000,000 | |
| | | 3,160,000 | |
| | | 6,450,000 | |
| | | 79,115,000 | |
| | | 85,374,000 | |
| | | 6,400,000 | |

The review further revealed that the entity was not making full use of the various SPF documents in the execution procurements activities. SLP should ensure full use of Standard Procurement Forms (SPF 1-6) as the review shows that procurement activities are executed by the entity without the required standard forms as there was no records to show that it is being used by the entity. It was noted that SPF1 (Requisition Form), SPF2 (Seeking Approval), SPF3 (Approval of Procurement Committee), SPF4 (Evaluation Report for all the activities reported), SPF6 (Monthly Reporting) for the activities implemented were not available. Also, most of the RFQ were not filled correctly and the details incomplete.

The Sierra Leone Police does not use the SPF 2 & 3 forms instead they are using minutes of the meetings as internal memos which were substituted as the SPF forms. Our review further shows that the SPF forms from the evaluation committee to the procurement committee were missing for all the activities carried out for the fiscal year under review.

We also found out that major procurement activities were delayed as a result of the approval process. This delay in the commencement of procurement activities will have ripple effect on the service delivery of the force and impact negatively on assignments. From the assessment conducted, there has also been delay in payment to successful bidders by the Ministry of Finance, which most times results to activities overlapping into other financial year.

Sierra Leone Ports Authority (SLPA)

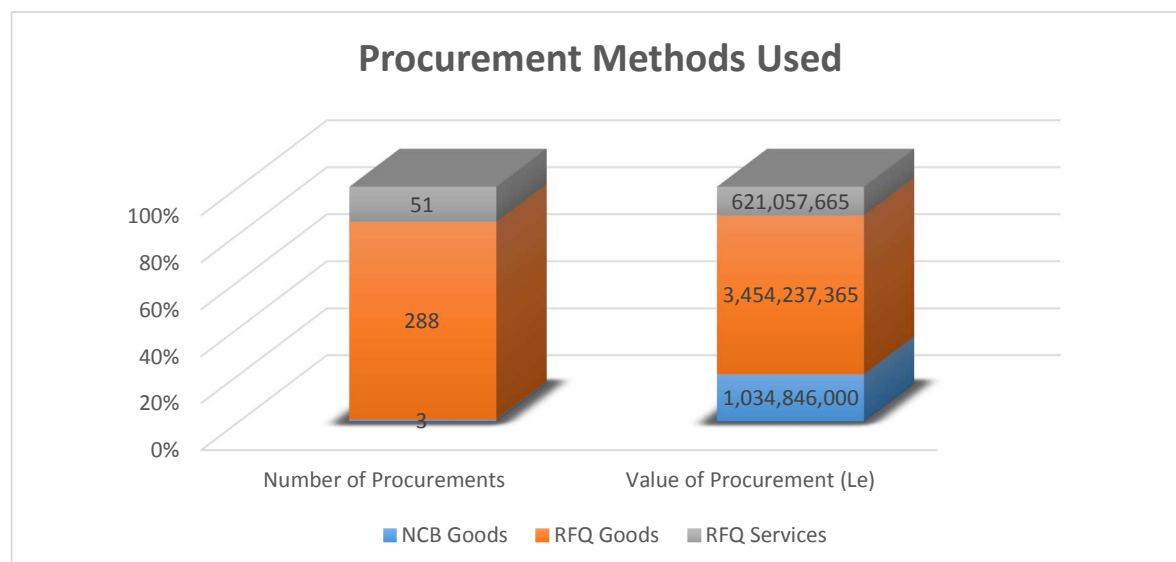
The National Public Procurement Authority conducted annual procurement process and procedures review for 2019 at the Sierra Leone Ports Authority (SLPA). Based on records presented, SLPA executed three hundred and forty-two (342) procurement activities with a total value of five billion one hundred and ten million and one hundred and forty-one thousand and thirty Leones (Le 5,110,141,030.00). The activities were 100% self-financed from own generated revenues by the entity. All the activities implemented were reported as planned although the level of procurement splitting observed during the review process cannot support this claim. Disappointingly, 339 of the procurement activities to the tune of Le 4,075,295,030 being 80% of the value were not implemented in conformity with the approved plan. This confirms the belief that the entity deliberately split its activities in order to use the request for quotation method in contravention of section 37(2) of the 2016 Public Procurement Act of 2016. The review further revealed that 20% of the value of procurements that falls within open competitive threshold were implemented using RFQ which shows complete disregard for the legal framework.

The categories of procurement were goods and services implemented through NCB and predominantly RFQ. Procurement of goods amounting to Le 4,489,083,365 being 88% of the value followed by procurement of services to the tune of Le 621,057,665 being 12% of the value respectively. Only 20% of the value of SLPA's 2019 activities were executed through open competition and the remaining 80% of the value were implemented through RFQ methods. This shows the high level of procurement splitting by the entity as procurement activities for frequently procured items of similar nature should have been aggregated and open competition used to sign framework contracts.

The below table provides overview of the entity's procurement and their financial impact for 2019:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|---|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 342 | | 5,110,141,030 | |
| Planned | 342 | 100% | 5,110,141,030 | 100% |
| Executed as Planned | 3 | 1% | 1,034,846,000 | 20% |
| NOT Executed as Planned | 339 | 99% | 4,075,295,030 | 80% |
| NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 3 | 1% | 1,034,846,000 | 20% |
| Funding: Own Revenue | 342 | 100% | 5,110,141,030 | 100% |
| Category: Goods | 291 | 85% | 4,489,083,365 | 88% |
| Services | 51 | 15% | 621,057,665 | 12% |
| Methods: NCB | 3 | 1% | 1,034,846,000 | 20% |
| RFQ | 339 | 99% | 4,075,295,030 | 80% |

The graph below shows details of procurement methods used in the procurement of the various categories by SLPA. From the graph, RFQ goods accounts for the highest value and number of procurements followed by NCB goods as shown below:



The table below further reveals the level of procurement splitting by SLPA in their deliberate desire to use RFQ. From the table, 51 procurement activities using RFQ were used to procure Office Equipment and Vehicle Spares and maintenance even though the cumulative values fall within open competitive threshold. SLPA should have aggregated the values of these items and use open competitive methods.

| Items Procured | Number of Procurement Activities | Value of Procurement Activities (Le) |
|--------------------------------|----------------------------------|--------------------------------------|
| Office Equipment | 51 | 491,355,400 |
| Vehicle Spares & Maintenance | 51 | 278,970,745 |
| Building Materials | 45 | 552,431,499 |
| Furniture & Fittings | 32 | 451,410,500 |
| Provisions & Sundry Items | 25 | 1,379,965,750 |
| Computer Consumables | 24 | 217,943,900 |
| Internet & Communications | 18 | 100,132,555 |
| Electrical Materials | 17 | 220,206,221 |
| Office Stationery | 17 | 457,462,350 |
| Printing Services | 16 | 118,817,500 |
| Desk Top & Laptop Computers | 12 | 179,285,000 |
| Safety Gears | 6 | 99,080,000 |
| Generator Spares & Maintenance | 4 | 92,067,000 |
| Equipment | 3 | 21,800,000 |
| Office Equipment Maintenance | 2 | 13,955,000 |

Key Findings and Recommendations: The National Public Procurement Authority recommends the following for all subsequent activities:

1. The entity failed to provide relevant documents requested during the review for so many procurement activities that would have enabled detailed review of their procurement activities and to confirm whether they conform to processes and procedures as provided for in the various legal framework. The Procurement Manager provided a copy of an updated but not approved and signed 2019 Procurement Plan, a scanty Contract Register, some bid evaluation reports (Technical and Financial for NCB/Framework), some records of delivery and Correspondence showing Payment Record for some of the activities but was unable to produce Contract Completion Report, detailed Payment Voucher. The non-availability of the requested documents suggests the entity was hiding some of their activities from the review team.
2. We further observed that SLPA implemented several procurement activities without using the relevant standard procurement forms provided for in law. These forms are designed to enhance easy trail of procurement processes from inception to completion. The entity was unable to make available copies of their SPF1 (Requisition Form), SPF2 (Seeking Approval), SPF3 (Approval of Procurement Committee), SPF4 (Evaluation Report) for several procurement activities during the review process.
3. Overuse of the request for quotation method by the entity. SLPA should ensure the values of frequently procured items of similar nature are aggregated and framework contracts signed.
4. Too much of splitting of procurement requirements in order to deliberately use RFQ method for commonly used items such as office equipment, office furniture and fitting, vehicle & generator repairs and spares, Building Materials, computers consumables and accessories, printing, staff uniforms and protective gears, and air ticket etc.
5. It was observed that SLPA undertook procurement activities that were not planned and those planned were not implemented in accordance with the approved plan. The amount stated as the estimated value differs from the executed amount and procurement methods differ from the plan. SLPA should ensure strict adherence to procurement planning as enshrined in the public procurement Act and Regulations.
6. Procurement numbers were not assigned to all the procurement activities implemented using the request for quotation method. Procurement numbers ensure activities are tracked and can be easily traced in a bid to promote transparency and accountability.
7. Ensure the use of open competitive method becomes their default procurement methods to enhance transparency, accountability, and fairness in public procurement landscape. Use of framework contract for repetitive requirements which, when accumulated with fall in open competitive thresholds to save cost, time and ensure value for money.

8. SLPA must develop and maintain supplier data base for the entity.

Sierra Leone Postal Service (SALPOST)

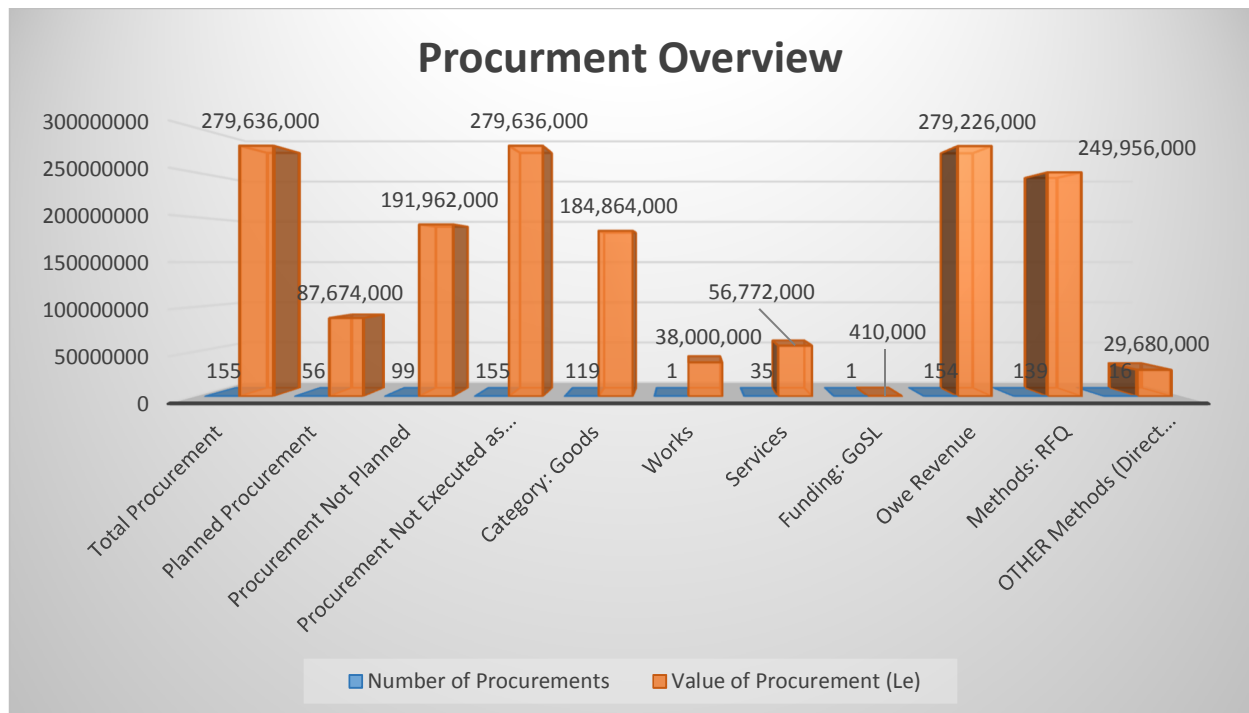
In the 2019 financial year, Sierra Leone Postal Service undertook one hundred and fifty-five (155) procurement activities that amounted to two hundred and seventy-nine million six hundred and thirty-six thousand Leones (Le 279,636,000) based on documents presented to the NPPA for our review. The activities were 99% self-financed from own generated revenues by the entity. 56 of the activities to the value of Le 87,674,000 implemented were reported as planned procurements whereas 99 of the activities to the value of Le 191,962,000 implemented were also reported unplanned. Disappointingly, all the procurement activities were not implemented in conformity with the approved plan. This confirms the belief that the activities were not planned contrary to the claims and that the entity deliberately split its activities in order to use non-competitive request for quotation method in contravention of section 37(2) of the 2016 Public Procurement Act of 2016. High level of procurement splitting was observed during the review process.

The categories of procurement were goods, works and services implemented through illegal and unapproved methods of proforma invoicing/direct sourcing normally referred to as "others" and predominantly RFQ. Procurement of goods amounting to Le 184,864,000 being 66% of the value followed by procurement of services to the tune of Le 56,772,000 being 20% of the value and procurement of works to the tune of Le 38,000,000 being 14% of the value respectively.

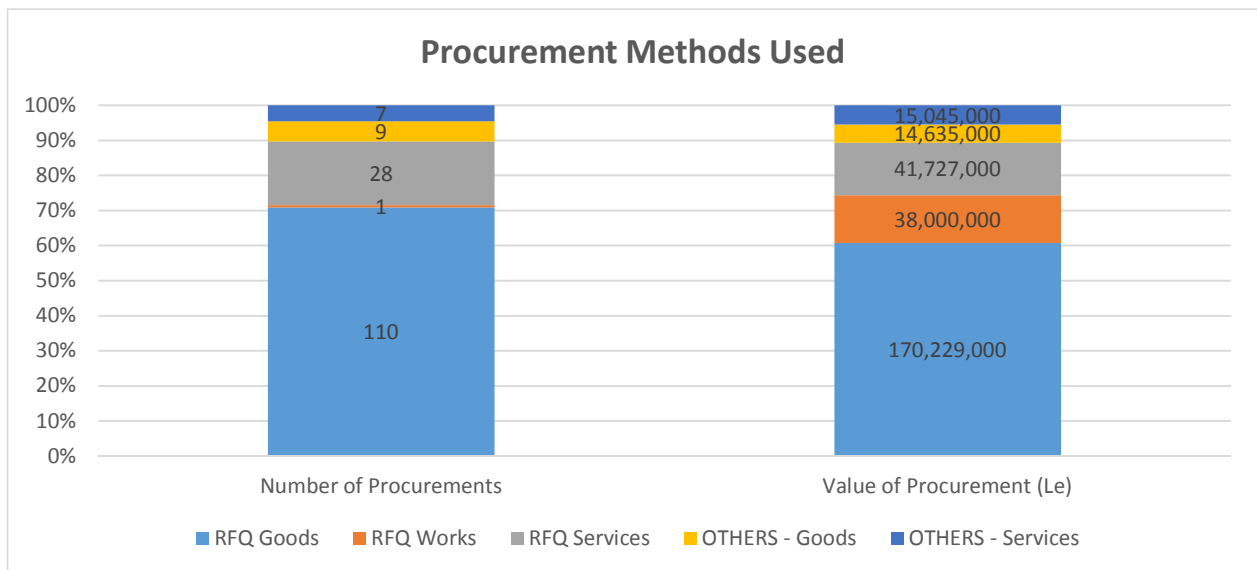
The activities were implemented using non-competitive methods of RFQ and proforma invoice/direct sourcing which is illegal as it does not constitute a binding contract. The deliberate disregard by the entity to strictly follow the legal framework on Public Procurement is further evident from the high level of procurement splitting in their desire to use non-competitive method of procurement. The entity should have aggregated the values of frequently procured items of similar nature and use open competitive methods to sign framework contracts.

The table and graph below provide overview of the entity's procurement and their financial impact for 2019:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|---|------------------------|--|---------------------------------|---|
| Total Procurement | 155 | | 279,636,000 | |
| Planned Procurement | 56 | 36% | 87,674,000 | 31% |
| Procurement Not Planned | 99 | 64% | 191,962,000 | 69% |
| Procurement Not Executed as Planned | 155 | 100% | 279,636,000 | 100% |
| Category: Goods | 119 | 77% | 184,864,000 | 66% |
| Works | 1 | 1% | 38,000,000 | 14% |
| Services | 35 | 23% | 56,772,000 | 20% |
| Funding: GoSL | 1 | 1% | 410,000 | 0.1% |
| Owe Revenue | 154 | 99% | 279,226,000 | 99.9% |
| Methods: RFQ | 139 | 90% | 249,956,000 | 89% |
| OTHER Methods (Direct Sourcing, Proforma Invoice etc) | 16 | 10% | 29,680,000 | 11% |



The graph below shows details of procurement methods used in the procurement of the various categories by SALPOST for the year under review. From the graph, RFQ and direct sourcing methods were predominantly employed by the entity. RFQ goods accounts for the highest value and number of procurements as shown below:



The corporation and support from the Procurement Officer was very poor as he did not treat the assessment process with the seriousness it deserves, even after several efforts were made to get his support. It was very difficult for the team to get started as he created too many unrequired challenges and excuses.

When asked about copies of the key documents that were listed in the notification letter communicated to all entities almost two months in advance to be made available upon arrival to aid the assessment processes, surprisingly, only an unsigned and stamped copy of the 2019 procurement plan was handed over to the team. All other required documents that include the contract register, vote service ledger, bid evaluation reports (Technical and Financial), payment records and contract completion report were not presented for reviews despite several requests.

Clearly, the review revealed that the Sierra Leone Postal Services are not following procedural due diligence in implementation of their procurement activities contrary to the provisions in the Public Procurement Act, 2016. The entity only solicits proforma invoices for the execution of procurement activities without using any of the NPPA's Bidding Document. The excuse advance was that the Postal Service claimed not to be receiving funds from the Government or the Ministry of Finance but from internally generated revenues. The non-availability of the requested documents suggests the entity was hiding some of their activities from the review team.

We also observed during the review that SALPOST was not making use of the standard procurement forms 1-6 in execution of procurement activities as required by law. It was noted that SPF1 (Requisition Form), SPF2 (Seeking Approval), SPF3 (Approval of Procurement Committee), SPF4 and 5 (Evaluation Report), SPF6 (monthly report) for all the activities implemented were not available for review. We recommend that the entity should make full use of the various SPF forms for all procurement activities at all times in order to be in conformity with the procurement regulations and Act as it will also help show clearly how procurement activities are executed from initiation to completion stage.

Based on the review, it was observed that the Postal Services is not executing procurement activities as in the plan and there are also activities undertaken that are not planned. The amount stated as the estimated value differs from the executed amount and Procurement methods differ from plan.

Overuse of the request for quotation method by the entity. SALPOST should ensure the values of frequently procured items of similar nature are aggregated and framework contracts signed.

Sierra Leone Producing and Marketing Board (SLPMB)

The National Public Procurement Authority conducted annual procurement process and procedures review for 2019 at the Sierra Leone Producing and Marketing Board (SLPMB). Based on records presented, SLPMB executed forty (40) procurement activities with a total value of three hundred and eighty one million four hundred and forty four thousand and sixty three Leones (Le 381,444,063). The activities were 98% funded by the Government of Sierra Leone (GOSL), whereas 2% of the activities were funded by donor. None of the activities implemented were reported planned whereas 100% of the activities implemented were also reported unplanned. Although the level of procurement splitting observed during the review process cannot support this claim. Disappointingly, all forty (40) of the procurement activities to the tune of Le 381,444,063 being 100% of the value were not implemented in conformity with the approved plan. This confirms the belief that the entity deliberately split its activities in order to use the request for quotation method in contravention of section 37(2) of the 2016 Public Procurement Act. The review further revealed that none of the procurements that falls within open competitive threshold were not implemented, which shows complete disregard for the legal framework. Also none of the procurement activities were reviewed and approved by NPPA.

The categories of procurement were goods, works and services implemented predominantly by the use of RFQ. Procurement of goods amounting to Le 178,843,355 being 21% of the value followed by procurement of services to the tune of Le 168,850,078 being 38% of the value followed by procurement of works to the tune of Le 33,750,630 being 10% of the value, respectively. 100% of SLPMB 2019 activities were implemented through RFQ methods. This shows the high level of procurement splitting by the entity as procurement activities for frequently procured items of similar nature should have been aggregated and open competition used to sign framework contracts. All the forty (40) procurement activities that were undertaken by SLPMB were not register.

Recommendations:

The National Public Procurement Authority recommends the following for all subsequent activities:

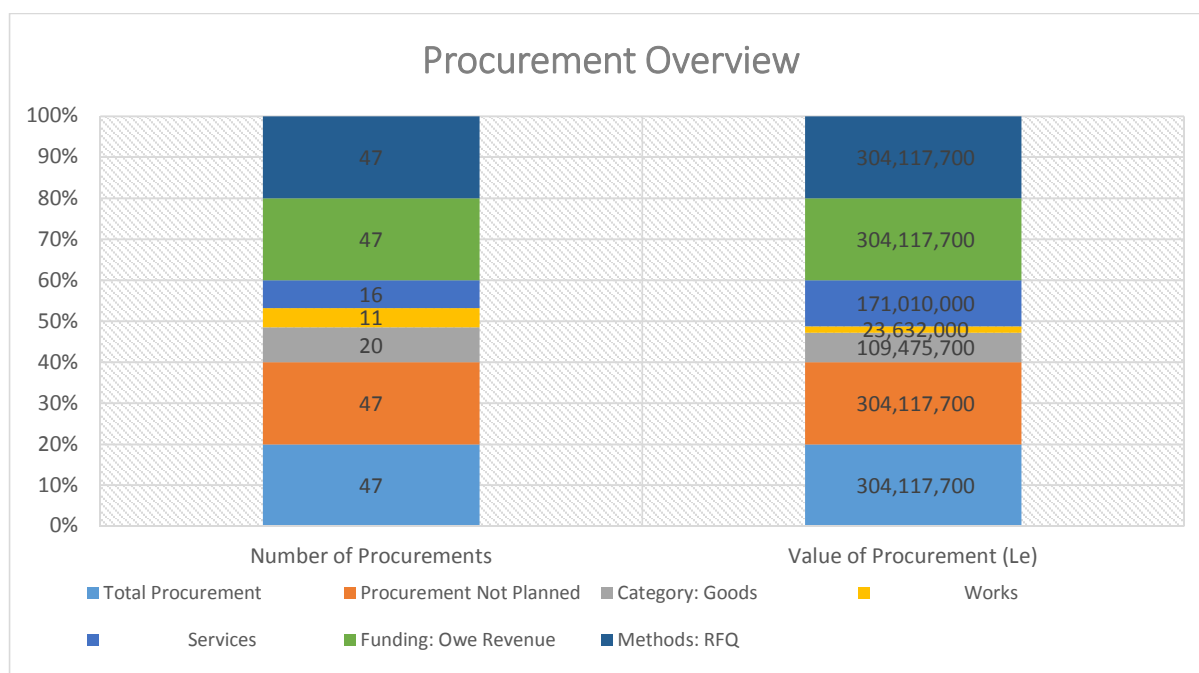
1. The relevant documents requested for during the review that would have enabled detailed review of their procurement activities and to confirm whether they conform to processes and procedures as provided for in the various legal framework were not available. The non-availability of the requested documents suggests the entity was hiding some of their activities from the review team.
2. We further observed that procurement activities were implemented without the relevant standard procurement forms provided for in law. These forms are designed to standardize public procurement across all MDAs and enhance easy trail of procurement processes from inception to completion. The entity was unable to make available copies of their SPF1 (Requisition Form), SPF2 (Seeking Approval), SPF3 (Approval of Procurement Committee), SPF4 (Evaluation Report) to the review team.
3. A minimum period of two weeks should be allowed for submission of RFQs.

Sierra Leone Produce Marketing Company (SLPMC)

For the financial year 2019, records shows that SLPMC undertook one hundred and forty-seven (47) procurement activities that accounted for three hundred and four million one hundred seventeen thousand and seven hundred Leones (Le304,117,700). All the executed procurement activities were unplanned and unapproved activities contrary to Section 29 (1&2) of the Public Procurement Act 2016. Implementation of unplanned and unapproved procurement activities creates inadvertent liabilities for government. The records showed that all activities were 100% self-funded by the institution from internally generated revenues.

The categories of procurement were goods, works and services implemented through RFQ. Procurement of procurement of services to the tune of Le 171,010,000 being 56% of the value followed by procurement of goods amounting to Le 109,475,700 being 36% of the value and procurement of works to the tune of Le 23,632,000 being 8% of the value respectively. None of the SLPMC's 2019 activities were executed through open competition as all the activities were executed using RFQ methods. Execution of procurement activities through non-competitive methods shows lack of proper planning by the entity and that serious splitting occurred in the execution of these procurement activities contrary to section 37 (2) of the Public Procurement Act, 2016. The entity should have aggregated the values of frequently purchased items and use open competitive methods that seek to promote transparency, accountability, fairness, value for money and confidence by the citizenry in public procurement landscape. The summary of procurement activities is shown in the table and graph below.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--------------------------------|------------------------|--|---------------------------------|---|
| Total Procurement | 47 | | 304,117,700 | |
| Procurement Not Planned | 47 | 100% | 304,117,700 | 100% |
| Category: Goods | 20 | 43% | 109,475,700 | 36% |
| Works | 11 | 23% | 23,632,000 | 8% |
| Services | 16 | 34% | 171,010,000 | 56% |
| Funding: Owe Revenue | 47 | 100% | 304,117,700 | 100% |
| Methods: RFQ | 47 | 100% | 304,117,700 | 100% |



At the start of the review process, the Procurement Officer was asked for copies of documents that were listed in the notification letter communicated to all entities to be made available upon arrival to aid the assessment process. But surprisingly, none of these documents were made available to the assessment team for reviews. He said that they were never aware of NPPA's mandates and operations with regards procurement activities. The entity failed to provide copy of the approved procurement plan for 2019, bid evaluation reports (technical and financial), payment records, records of delivery, supplier data base, contract register for all the activities reviewed.

It was further observed that the entity was not making full use of the Standard Procurement forms (SPF 1-6) required by law for the execution of procurement activities for all the activities implemented. The entity is encouraged to ensure all activities are recorded on the various SPFs.

No procurement plan was presented to the assessment team, so we could not ascertain whether the procurement activities undertaken by the Sierra Leone Produce Marketing Company were plan or not.

There was serious splitting of procurement activities with a deliberate desire to avoid the use of open competitive methods by the entity. The entity is therefore encouraged to aggregate the values frequently purchased items of similar values and sign framework contracts which help save cost, time, and ensure value for money is achieved.

SLPMC should ensure the use of open competitive method becomes their default procurement methods to enhance transparency, accountability, and fairness in public procurement landscape.

Sierra Leone Roads Authority (SLRA)

The National Public Procurement Authority conducted annual procurement processes and procedures review for 2019 at the Sierra Leone Roads Authority. Based on records presented for our review, SLRA implemented ninety-one (91) procurement activities that amounted to Thirty-one billion, one hundred and sixty-five million, five hundred and sixty-nine thousand, one hundred and twenty-two Leones (Le31,165,569,122) and were 100% by the Government of Sierra Leone.

From the reviews, 100% of the value of procurement activities implemented were reported as planned and executed in accordance with the approved 2019 plan. However, though the entity claimed that all its procurement activities were planned and that they were executed as planned, however, the level of procurement splitting observed during the review is not representative of properly planned activities. To further confirm that the activities were not properly planned and implemented in conformity with the approved plan as claimed by the entity, we observed during the review that fifteen procurement activities to the tune of Le 20,434,582,357 with values more than RFQ threshold and would have required the use of open competitive methods were implemented without submitting the relevant documents to the NPPA for review and endorsement as provided for in the Public Procurement Act of 2016. We also noted that twenty-six (26) of the activities executed amounting to Le 4,280,147,845 being 14% of the value were implemented using RFQ method even though the values were above RFQ threshold and would have required the use of open competitive methods.

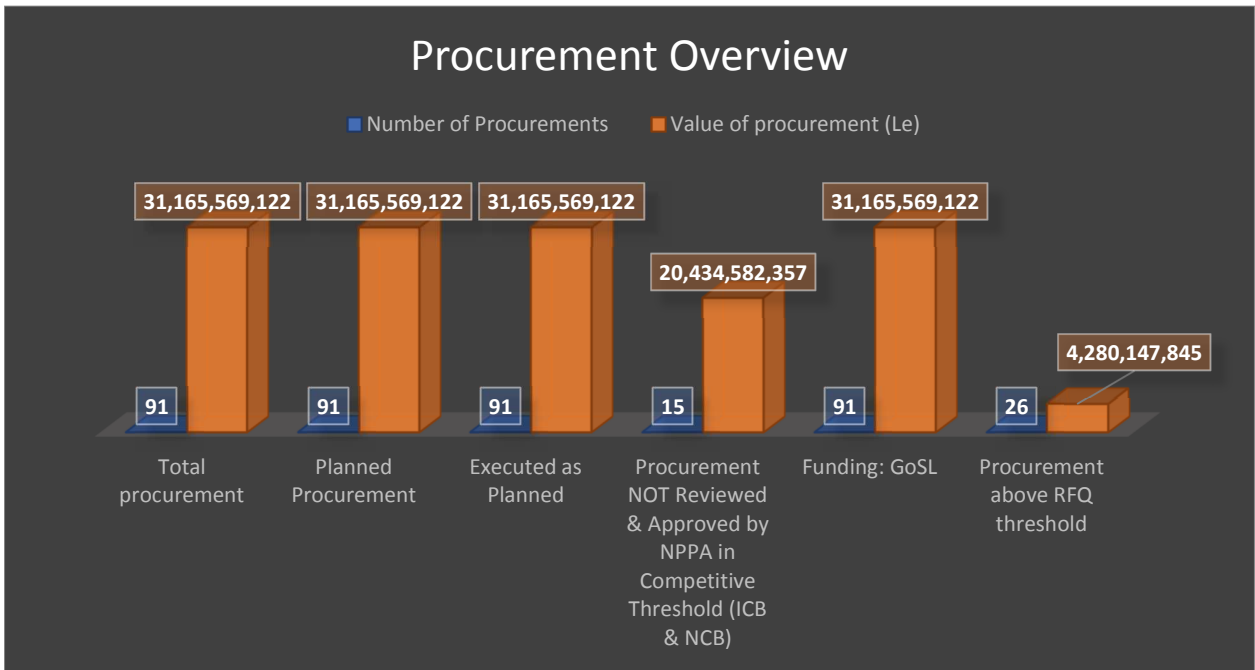
The activities were executed using International Competitive Bidding (ICB), National Competitive Bidding (NCB) and Request for Quotation (RFQ) methods. The review revealed that open competition (ICB and NCB) accounted 78% of the value, being the higher value of the entity's procurement expenditure whilst the use of RFQ methods represented the highest

number of activities. ICB accounts for Le 22,572,516,507 being 72% of the value of procurement through 18 activities followed by NCB that accounts for Le 1,757,234,160 being 6% of the value of procurement through 5 activities and RFQ method accounted for Le 6,835,818,455 being 14% of the value of procurement using 68 activities.

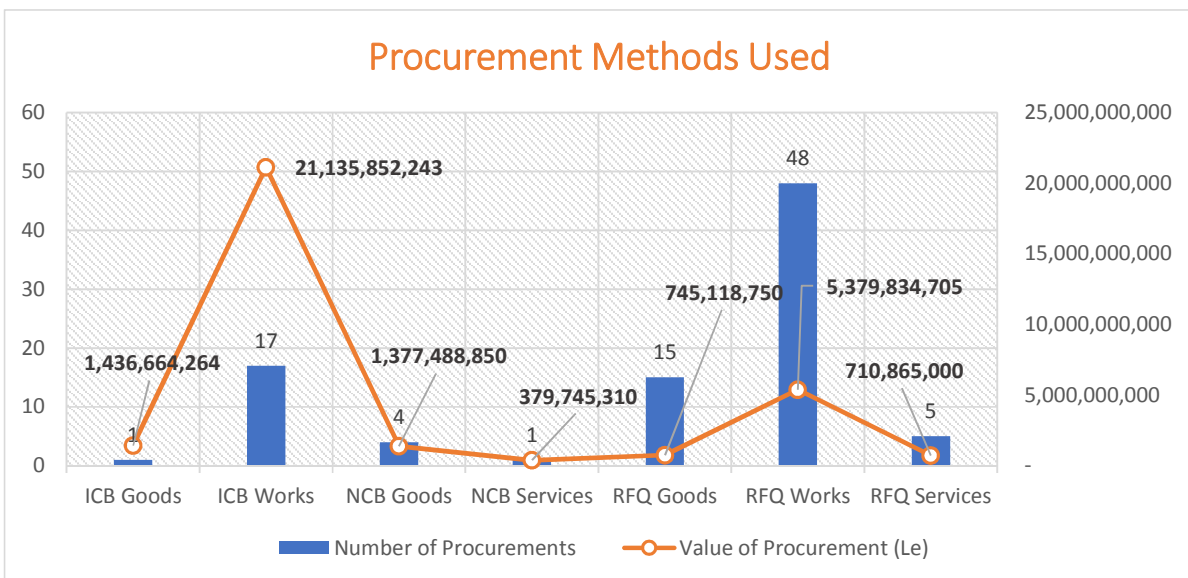
The categories procured by the entity were goods, works and services. The value for goods procurement amounted to Le 3,559,271,864 (11%), works to the tune of Le 26,895,432,258 (86%) whilst the value for procurement activities under Services was Le 710,865,000 (2%) respectively.

The table and chart below provide summary details of the procurement activities and their financial values executed by SLRA for the year under review:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of procurement (Le) | Percentage (%) Value of Procurement |
|---|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total procurement | 91 | | 31,165,569,122 | |
| Planned Procurement | 91 | 100% | 31,165,569,122 | 100% |
| Executed as Planned | 91 | 100% | 31,165,569,122 | 100% |
| Procurement NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 15 | 16% | 20,434,582,357 | 66% |
| Category: Goods | 20 | 22% | 3,559,271,864 | 11% |
| Works | 66 | 73% | 26,895,432,258 | 86% |
| Services | 5 | 5% | 710,865,000 | 2% |
| Funding: GoSL | 91 | 100% | 31,165,569,122 | 100% |
| Methods: ICB | 18 | 20% | 22,572,516,507 | 72% |
| NCB | 5 | 5% | 1,757,234,160 | 6% |
| RFQ | 68 | 75% | 6,835,818,455 | 21.934% |
| Procurement above RFQ threshold | 26 | 29% | 4,280,147,845 | 14% |



The below graph provides details of the various procurement methods used to procure by the entity. From the details, procurement of works using NCB to the tune of Le 21,135,852,243 accounted for the highest value of activities whereas procurement of works through RFQ for 48 activities accounted for the highest number of activities. There was high level of procurement splitting by the entity as shown in chart:



Other Key Findings and Recommendations

We were unable to access most of the required documents requested during the review even though a notification letter was sent almost two months earlier to the entity informing them to submit key documents to the review team on arrival.

The review further revealed that the entity was not making full use of the various SPF documents in the execution of procurements activities. We noted that the details were incomplete, and the information inputted were either incorrect or lacking. These documents are:

1. SPF1 (Requisition Form) were not available.
2. SPF2 (Seeking Approval) were not available.
3. SPF3 (Approval of Procurement Committee) were not available.
4. SPF4 (Evaluation Report) were available for some contracts.

The review revealed that the entity implemented procurement activities contrary to the approved procurement plan as the values and methods used for some of the activities differ from what was planned. This further validate thew claim that entity deliberately splits its procurement requirements.

The entity should ensure procurement requirements are aggregated for frequently purchased items of similar nature and use the open competitive methods and adopt signing of framework contracts.

Ensure all their activities are executed in line with the legal framework.

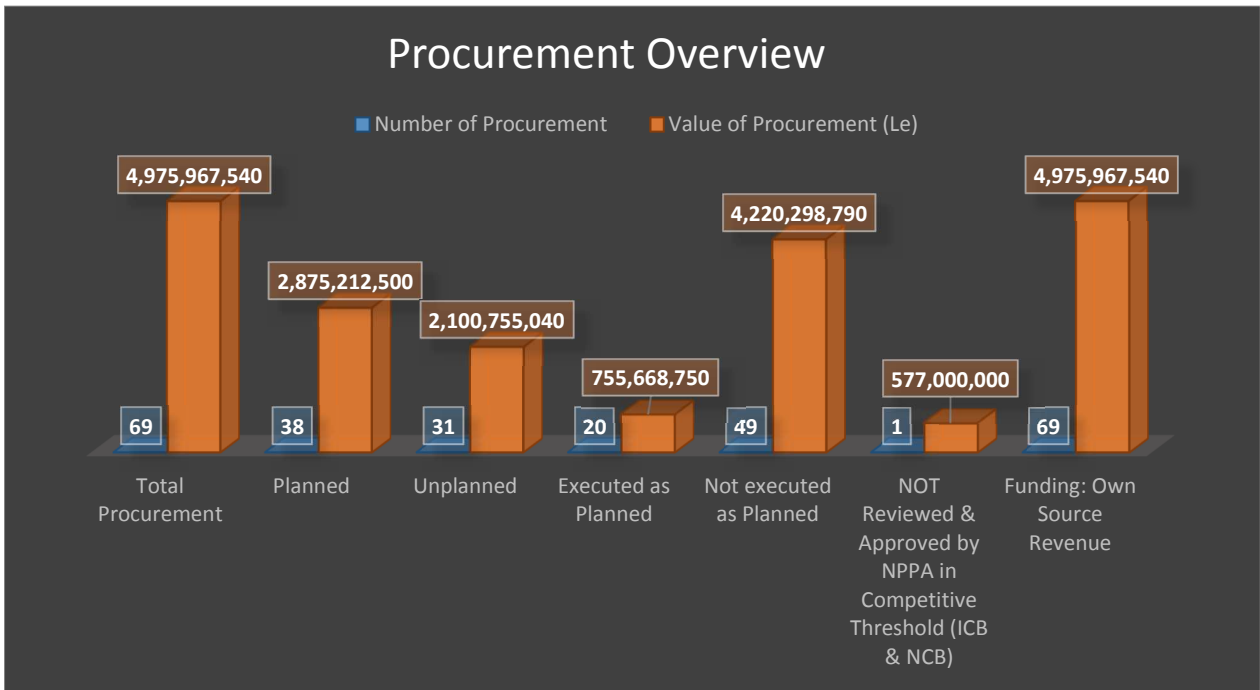
Sierra Leone Road Safety Authority (SLRSA)

Based on documents presented, SLRSA undertook sixty-nine (69) procurement activities with a total value of four billion nine hundred and seventy-five million, five hundred and forty Leones (Le4,975,967,540). Funding for all activities were generated by the institution itself (self-fund). Though from the procurement plan it would appear that 55% of the activities (totaling Le2,875,212,500) were planned, however, the plan reviewed was not approved by the procurement committee of the institution or validated by NPPA. In terms of value, 85% (totaling Le4,220,298,790) of the activities executed were not in the procurement plan. The table below provides details of some procurement activities planned but not executed as planned:

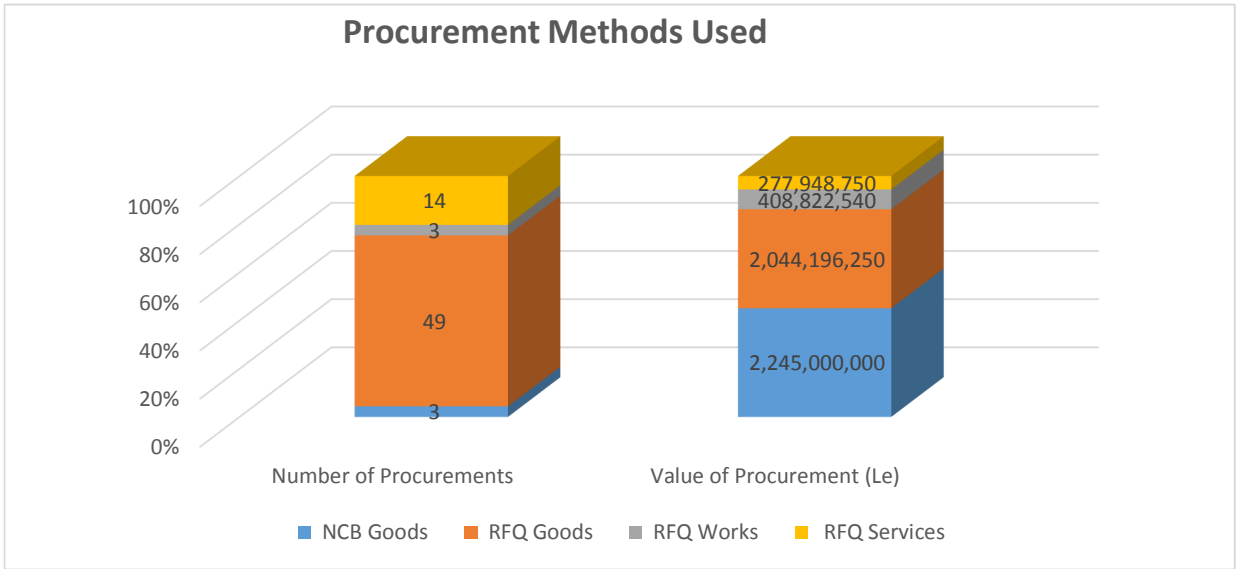
| Activity | Planned Method | Estimated Value (Le) | Actual Method Used @ Execution | Actual Completion Value (Le) |
|--|----------------|----------------------|--------------------------------|------------------------------|
| Supply of Motor Bikes | Not Plan | 340,000,000 | NCB | 1,368,000,000 |
| Fencing of Property FTC Lease Property | Not Plan | 206,842,540 | RFQ | 206,842,540 |
| Stationery | NCB | 200,000,000 | RFQ | 200,000,000 |
| Uplift of Garage Equipment | Not Plan | 500,000,000 | NCB | 1,809,185,760 |

The categories of procurement undertaken were for goods, works and services. Procurement of goods totaled 52 activities with a value of Le4,289,196,250 (86% of funds expended), whilst works activities amounted to Le408,822,540 being 8% of the institution's total procurement spend. Services accounted for the remainder with three activities and for a total spend of Le277,948,750 representing 6% of value. The methods of procurement used were NCB and RFQ. NCB was used for three of the activities but with an amount that represented 45% of the value. Transactions using RFQ accounted for the remainder. The table and graph below provide summary details of the various activities.

| Activities | Number of Procurement | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|-----------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 69 | | 4,975,967,540 | |
| Planned | 38 | 55% | 2,875,212,500 | 58% |
| Unplanned | 31 | 45% | 2,100,755,040 | 42% |
| Executed as Planned | 20 | 29% | 755,668,750 | 15% |
| Not executed as Planned | 49 | 71% | 4,220,298,790 | 85% |
| NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 1 | 1% | 577,000,000 | 12% |
| Funding: Own Source Revenue | 69 | 100% | 4,975,967,540 | 100% |
| Categories: Goods | 52 | 75% | 4,289,196,250 | 86% |
| Works | 3 | 4% | 408,822,540 | 8% |
| Services | 14 | 20% | 277,948,750 | 6% |
| Method: NCB | 3 | 4% | 2,245,000,000 | 45% |
| RFQ | 66 | 96% | 2,730,967,540 | 55% |



The below graph provides details of the various procurement methods employed by the entity to procure. Procurement of Goods through NCB accounts for the highest value whereas procurement of goods using RFQ accounts for the highest number of procurement activities.



The below table clearly shows the level of procurement splitting by the entity. The entity deliberately split its activities to evade the use of open competitive methods and employed RFQ instead. The values of frequently purchased items of similar nature like stationery, computers, computer consumables, etc. could have been aggregated and framework contracts used which would have resulted in considerable savings in terms of time and cost thereby ensuring value for money.

| Items Procured | Number of Procurement Activities | Value of Procurement Activities (Le) |
|------------------------------|----------------------------------|--------------------------------------|
| Vehicle Spares & Maintenance | 12 | 751,451,250 |
| Provisions & Sundry Items | 11 | 481,800,000 |
| Computer Consumables | 9 | 652,900,000 |
| Office Stationery | 6 | 232,877,500 |
| Furniture & Fittings | 5 | 114,980,000 |
| Printing Services | 5 | 127,500,000 |
| Desk Top & Laptop Computers | 4 | 133,100,000 |
| Equipment | 4 | 177,600,000 |
| Internet & Communcations | 3 | 157,343,750 |
| Building Maintenance | 2 | 79,680,000 |

Key Findings and Recommendations: Based on documents reviewed, the following findings and recommendations are proffered for immediate action by the entity:

- xi. **Non-conformity to Procurement Plan** - It was observed that SLRSA undertook procurement activities that were not planned, whilst there was considerable deviation from the plan for some of those that were planned. SLRSA should actively work to ensure minimal deviation from the plan.
- xii. **Overuse of the request for quotation method by the entity** - SLRSA should ensure the values of frequently procured items of similar nature are aggregated and framework contracts signed.
- xiii. **Non-availability of relevant documents for the review** - SLRSA failed to produce and present to the reviewer relevant documents that would have provided detailed information on the procurement activities executed by the entity. Despite several requests in addition to the notification letter, the entity provided an unsigned procurement plan and could not provide the Contract Register, vote Service Ledger, Bid Evaluation Report (Technical and Financial), Records of Delivery and Contract Completion, Payment Records etc.
- xiv. We also observed that the entity is not making use of the various standard procurement forms (SPF1-6) that will enhance easy trail of procurement processes from inception to completion.

Sierra Leone Road Transport Corporation (SLRTC)

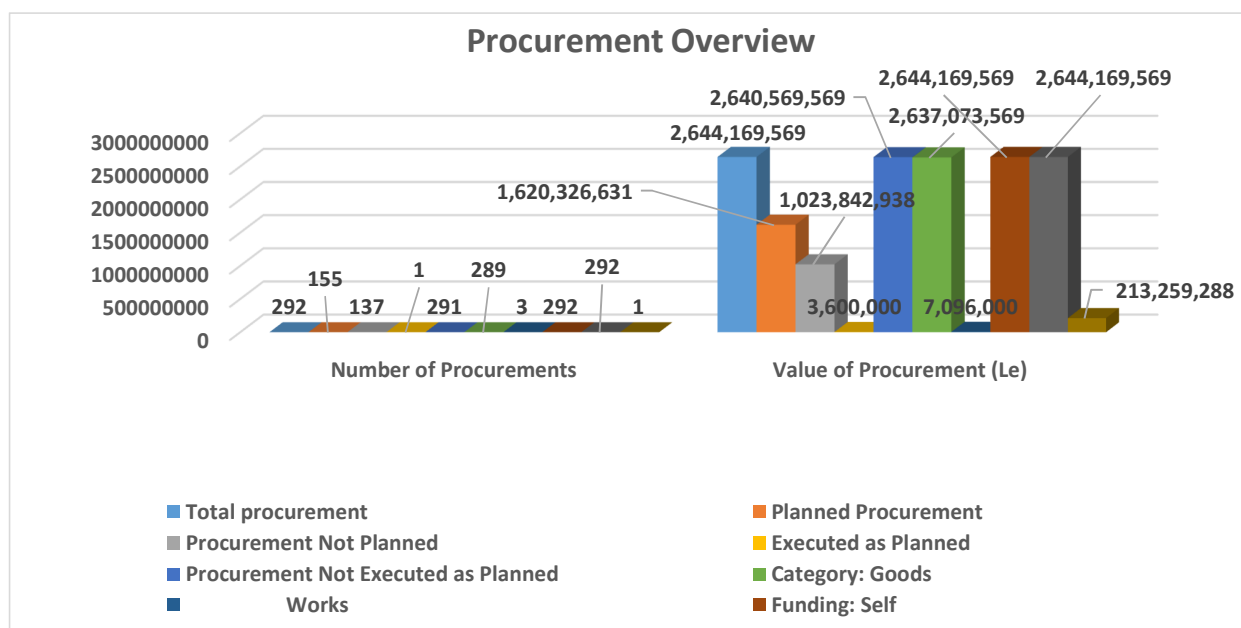
During the 2019 financial year, the Sierra Leone Road Corporation carried out two hundred and ninety-two (292) procurement activities to the value of two billion, six hundred and forty-four million, one hundred and sixty-nine thousand, five hundred sixty-nine Leones (Le 2,644,169,569) based on records presented to the NPPA team for review. All the activities were 100% funded through internally generated revenues by the entity.

The review revealed that 61% (Le 1,620,326,631) of the value of procurement executed were reported as planned whereas the remaining 39% (Le 1,023,842,938) of the value were unplanned procurement activities. However, disappointingly, only less than 1% of the value of procurement through one activity was implemented in line with the approved 2019 plan and 99% of the value of activities using 291 activities were executed contrary to the approved procurement plan which makes very doubtful as whether any of the activities were planned contrary to the reports of the entity. Implementation of unplanned and unapproved procurement activities contravenes section 29 (1 & 2) of the Public Procurement Act 2016 thereby creating unplanned liabilities for government. The level of procurement splitting and the non-conformity to the approved plan makes it difficult to believe that the activities were actually planned and approved. The review further revealed that one activity to the tune of Le 213,259,288 being value above RFQ threshold and would have required the use of open competitive methods was implemented by the entity using RFQ. This further confirms the deliberate action by the entity to avoid the use of open competitive methods that would ensure transparency and value for money are achieved. It is further believed that that the procurement unit whose responsibility is it to provide professional advice failed woefully in their responsibilities.

The categories of procurement were for goods and works implemented using Request for quotation methods. The value of goods procured amounts to Le 2,637,073,569 being 99.7% executed using 289 activities, and the value of works amount to Le 7,096,000 being 0.3% implemented using 3 activities.

The table and graph below provide overview of the procurement activities implemented and their corresponding values.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total procurement | 292 | | 2,644,169,569 | |
| Planned Procurement | 155 | 53% | 1,620,326,631 | 61% |
| Procurement Not Planned | 137 | 47% | 1,023,842,938 | 39% |
| Executed as Planned | 1 | 0.3% | 3,600,000 | 0.1% |
| Procurement Not Executed as Planned | 291 | 100% | 2,640,569,569 | 100% |
| Category: Goods | 289 | 99% | 2,637,073,569 | 100% |
| Works | 3 | 1% | 7,096,000 | 0% |
| Funding: Self | 292 | 100% | 2,644,169,569 | 100% |
| Methods: RFQ | 292 | 100% | 2,644,169,569 | 100% |
| Procurement above RFQ threshold | 1 | 0.3% | 213,259,288 | 8% |



The table below further reveal the high level of procurement splitting by the entity in execution of its procurement activities using non-competitive method of RFQ. The entity should have aggregated the values of frequently procured items through open competitive methods using framework contracts.

| Activities | Number of Procurements | Value of Procurement (Le) |
|---------------------------------|------------------------|---------------------------|
| Vehicle Spares & Maintenance | 195 | 1,914,535,000 |
| Building Materials | 27 | 82,333,750 |
| Fuel & Lubricant | 18 | 453,379,919 |
| Office Equipment | 12 | 25,808,000 |
| Provisions & Sundry Items | 11 | 20,964,000 |
| Electrical Materials | 7 | 37,596,000 |
| Furniture & Fittings | 4 | 11,800,000 |
| Office Stationery | 3 | 22,440,000 |
| Building Construction | 2 | 6,479,000 |
| Desk Top & Laptop Computers | 2 | 35,300,000 |
| Motor Bike Spares & Maintenance | 2 | 2,000,000 |
| Uniforms | 2 | 5,850,000 |

The review team found it very difficult to conduct the review process within the prescribed timeline due to the non-corporation and support from the Senior Procurement Officer. Since our first meeting, the Senior Procurement Officer continues to advance unnecessary excuses and did not treat the assessment process with the seriousness it deserves.

The SPO failed to provide to the team many of the relevant documents requested during the review as listed in the letter of notification sent two months earlier that would have enabled

detailed review process. He only made available to the procurement plan for 2019 but could not produce documents like the contract register, vote service ledger, bid evaluation reports (Technical and Financial) and contract completion report, payment records etc.

We also observed during the review that SLRTC was not making use of the standard procurement forms 1-6 in execution of procurement activities as required by law. It was noted that SPF1 (Requisition Form), SPF2 (Seeking Approval), SPF3 (Approval of Procurement Committee), SPF4 & 5 (Evaluation Report), SPF6 (monthly procurement reporting) were not available for all the activities implemented during the year under review.

The below table provide details of some of the procurement activities implemented by SLRTC contrary to their approved procurement plan. The use of non-competitive procurement method prevented the entity from deriving value for money in the items procured:

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|------------------|-------------|------------------|---------------|-------------------------|
| Vehicle Spares | NCB | Le 2,124,672,000 | RFQ | Le 5,000,000 |
| Vehicle Spares | NCB | Le 2,124,672,000 | RFQ | Le 4,500,000 |
| Stationery | NCB | Le 60,000,000 | RFQ | Le 6,500,000 |
| Vehicle Spares | NCB | Le 2,124,672,000 | RFQ | Le 7,000,000 |
| Vehicle Spares | NCB | Le 2,124,672,000 | RFQ | Le 17,300,000 |
| Office Furniture | NCB | Le 160,000,000 | RFQ | Le 2,800,000 |
| Vehicle Spares | NCB | Le 2,124,672,000 | RFQ | Le 6,000,000 |
| Vehicle Spares | NCB | Le 2,124,672,000 | RFQ | Le 14,000,000 |
| Office Equipment | NCB | 160,000,000 | RFQ | 2,340,000 |
| Lubricants | NCB | 727,200.00 | RFQ | 1,200,000 |

There is willful over-use of RFQ methods and to a large extent, abuse of the RFQ method which has a damaging effect on the potential for achieving value for money.

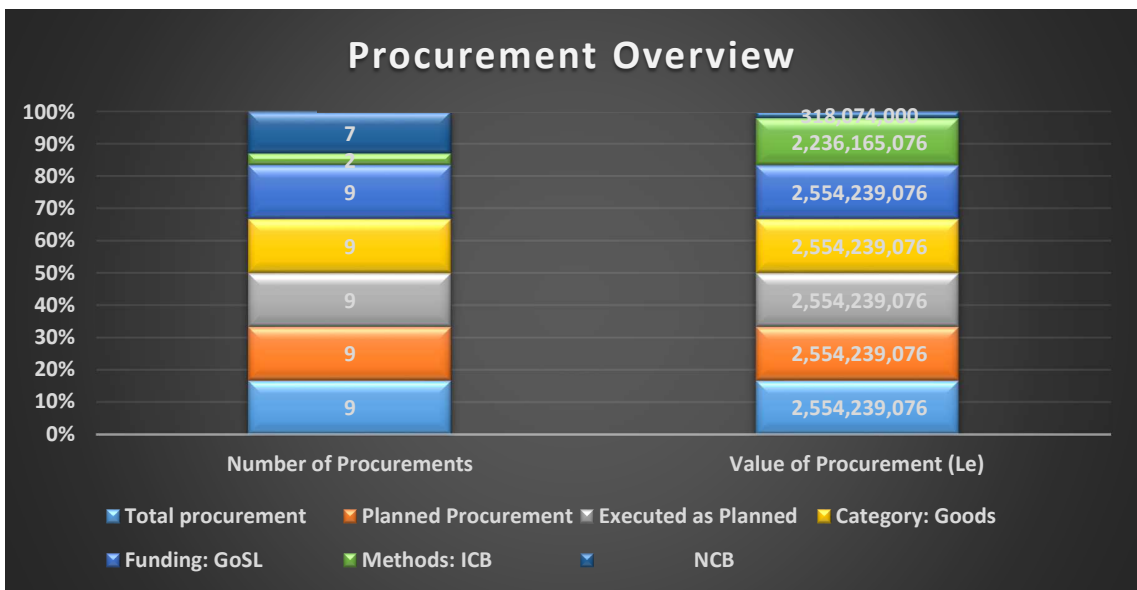
Sierra Leone Standards Bureau

During the 2019 financial year, records shows that the Sierra Leone Standards Bureau executed nine (9) procurement activities that accounted for two billion, five hundred and fifty-four million, two hundred and thirty-nine thousand and seventy-six Leones (Le 2,554,239,076). All the activities implemented were reported as planned and the report shows they were executed in conformity with the plan which is good for public procurement landscape. The activities were 100% financed by the Government of Sierra Leone and all 9 activities were for the procurement of goods.

Based on the report, the activities were executed using open competitive methods of international competitive bidding (ICB) and national competitive bidding (NCB) respectively. ICB goods accounts for Le 2,236,165,076 being 88% of the value through 2 activities and NCB goods accounts for Le 318,074,000 being 12% of the value through 7 activities.

The table and graph below provide summary breakdown of all procurement activities and their financial impact.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total procurement | 9 | | 2,554,239,076 | |
| Planned Procurement | 9 | 100% | 2,554,239,076 | 100% |
| Executed as Planned | 9 | 100% | 2,554,239,076 | 100% |
| Category: Goods | 9 | 100% | 2,554,239,076 | 100% |
| Funding: GoSL | 9 | 100% | 2,554,239,076 | 100% |
| Methods: ICB | 2 | 22% | 2,236,165,076 | 88% |
| NCB | 7 | 78% | 318,074,000 | 12% |



We discovered during the review that the entity failed to disclose and present files to the team for review of activities implemented using request for quotation method (RFQ). We observed that the below activities were reported as planned but executed using RFQ and were not presented to the team for review.

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|--|-------------|----------------|---------------|-------------------------|
| Office Stationary | NCB | Le 138,638,000 | RFQ | Le 138.636.000 |
| Office Furniture | NCB | Le 174.240.000 | RFQ | Le 267.415.000 |
| Office Equipment | NCB | Le 45.300.000 | RFQ | Le 45.300.000 |
| Computer and Accessories | NCB | Le 338.490.000 | RFQ | Le 409.449.000 |
| Office Provision | NCB | Le 14.000.000 | RFQ | Le 14.000.000 |
| Chemicals and others Equipment for Petroleum Lab | NCB | \$ 500.000.000 | RFQ | Le\$ 500.000.000 |
| Food Chemistry /Microbiology Equipment | NCB | Le 500.000.000 | RFQ | Le500.000.000 |

This action undermines accountability and transparency components of public procurement process and further questions the accuracy of the information made available to the review team.

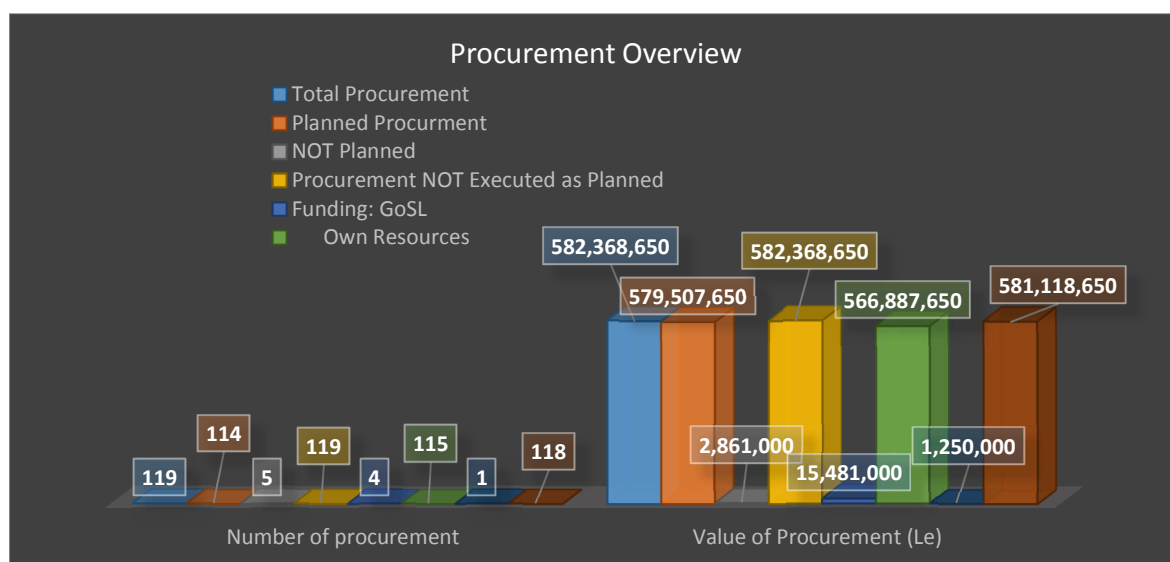
Sierra Leone State Lottery

The National Public Procurement Authority conducted annual Public Procurement Assessment review for the financial year 2019 at the Sierra Leone State Lottery in compliance with NPPA's statutory mandate as enshrined in section 14(2)(m) of the Public Procurement Act of 2016. Based on documents provided for our review, SLSL executed one hundred and nineteen (119) procurement activities to the tune of Le 582,368,650 (Five hundred and eighty-two million, three hundred and sixty-eight thousand, six hundred and fifty Leones). 114 of the procurement activities amounting to 99.5% (Le 579,507,650) of the value of procurement were planned and the remaining 0.5% value of the activities executed were not planned. However, the reviewed revealed that all the activities executed were not in compliance with the approved procurement plan which contravenes section 29 of the Public Procurement Act of 2016. The activities were largely funded from internal generated funds of the entity. 114 procurement activities amounting to Le 566,887,650 were funded through self-generated revenues and the remaining 5 activities being 3% of the value of procurement through the consolidated fund by the government of Sierra Leone.

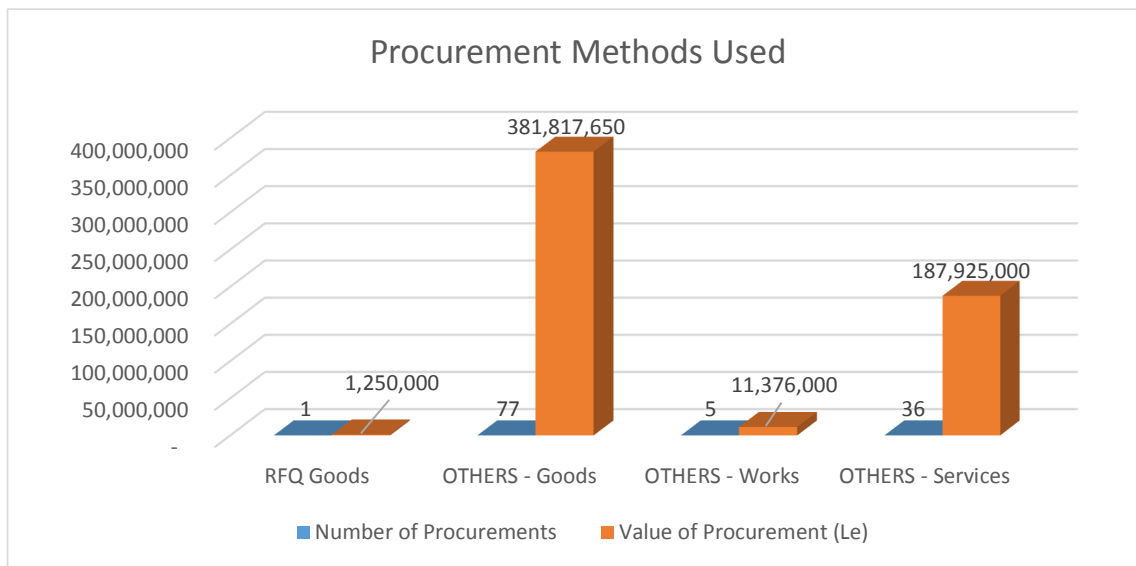
The categories of procurement were goods, works and services. Procurement of Goods accounts for 66% (Le383,067,650) of the value of procurement executed through 78 activities followed by procurement of Services amounting to Le 187,925,000 being 32% of the value implemented through 36 activities and procurement of works amounting to Le 11,376,000 being 4% of the value of procurement through 5 procurement activities. The review further revealed that all the activities were executed through non-competitive procurement methods. Only one procurement activity to the value of Le 1,250,000 was executed through the request for quotation method. All the remaining 118 procurement activities to the value of Le 581,118,650 being 99.8% were executed through other methods of procurement that includes direct purchase, proforma invoice, LPO etc. The use of open competitive methods will enhance achievement of value for money in the procurement of goods, works and services.

The below table and graph provide summary analysis of all procurement activities and their financial impact carried out by Sierra Leone State Lottery in 2019

| Activities | Number of procurement | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|-----------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 119 | | 582,368,650 | |
| Planned Procurement | 114 | 96% | 579,507,650 | 99.5% |
| NOT Planned | 5 | 4% | 2,861,000 | 0.5% |
| Procurement NOT Executed as Planned | 119 | 100% | 582,368,650 | 100% |
| Funding: GoSL | 4 | 3% | 15,481,000 | 3% |
| Own Resources | 115 | 97% | 566,887,650 | 97% |
| Category: Goods | 78 | 66% | 383,067,650 | 66% |
| Works | 5 | 4% | 11,376,000 | 2% |
| Services | 36 | 30% | 187,925,000 | 32% |
| Methods: RFQ | 1 | 1% | 1,250,000 | 0.2% |
| Others (Directo Purchase, Proforma Invoices, LPO, etc) | 118 | 99% | 581,118,650 | 99.8% |



The below graph provides details of the various procurement methods used for each category of procurement. From the details, it is clear that the entity used largely non-competitive methods of procurement like direct sourcing, proforma invoice etc with the procurement of goods accounting for the highest value and number of activities using others.



The review also revealed that the entity was involved in splitting of procurement activities in order to make use of non-competitive methods of procurement. From the below table arranged in an ascending order, Computer Consumables were implemented through 33 procurement activities and the value when accumulated requires the use of open competitive method of procurement.

| Items Procured | Number of Procurement Activities | Value of Procurement Activities (Le) |
|------------------------------|----------------------------------|--------------------------------------|
| Computer Consumables | 33 | 295,090,000 |
| Vehicle Spares & Maintenance | 20 | 58,400,000 |
| Provisions & Sundry Items | 17 | 22,095,000 |
| Security Services | 12 | 124,800,000 |
| Building Materials | 11 | 20,545,000 |
| Uniforms | 7 | 22,080,000 |
| Office Stationery | 6 | 18,787,650 |
| Electrical Materials | 3 | 1,520,000 |
| Office Equipment Maintenance | 2 | 2,100,000 |
| Printing Services | 2 | 6,250,000 |

Key Findings and Recommendations

- High level of procurement splitting to deliberately reduce the value and make use of RFQ and other non-competitive procurement methods. NPPA strongly advice that Sierra Leone State Lottery should make use of framework contracts for items of similar nature through open competitive methods.

| TITLE OF PROCUREMENT | NAME OF PROCUREMENTS EXECUTED | AMOUNT (Le) |
|--------------------------------|--------------------------------------|--------------------|
| Printing and Stationery | 24 | 64,561,280 |
| Supply of Toiletries | 4 | 3,480,000 |
| Supply of Water for Management | 11 | 8,820,000 |
| Vehicle Maintenance | 20 | 61,837,500 |
| Security | 12 | 124,800,000 |
| Procurement of Machine Rolls | 16 | 270,044,000 |

7. Non-conformity to the approved procurement plan. We noted that procurement activities were implemented contrary to the approved procurement plan as the amount stated as the estimated value differs from the executed amount and procurement methods did not take in consideration the amount involved. STSL is advised to strictly ensure implementation of their procurement activities are in line with the approved procurement plans.
8. We also observed that procurement activities were executed without making use of the approved standard procurement forms.
9. The non –availability of Suppliers Database maintained by the entity. A supplier database will be very helpful in providing a quick way of selecting potential suppliers, who would have met all the various criteria required.
10. We observed that payments for some procurements activities were made in the name staff of the entity instead of direct payments to suppliers as shown below:

| TITLE OF PROCUREMENT | NAME OF STAFF | AMOUNT (Le) |
|---|----------------------|--------------------|
| Procurement of Water for management (from Jan – Dec 2019) | Mohamed G.Sama | 8,820,000 |
| Procurement of Toiletries and items for Managers | Mohamed G. Sama | 3,480,000 |
| Procurement of 1 canon cartridge for photocopier | Mohamed Deen | 700,000 |
| Repair of Hp Laserjet printer | Mohamed Deen | 1,250,000 |
| Procurement of Materials for EDSA Connection | Zainab Koroma | 450,000 |
| Maintenance of Vehicle AHN 001 | Zainab Koroma | 2,100,000 |

The entity must ensure payments are made directly into the accounts of suppliers with whom the have valid contracts.

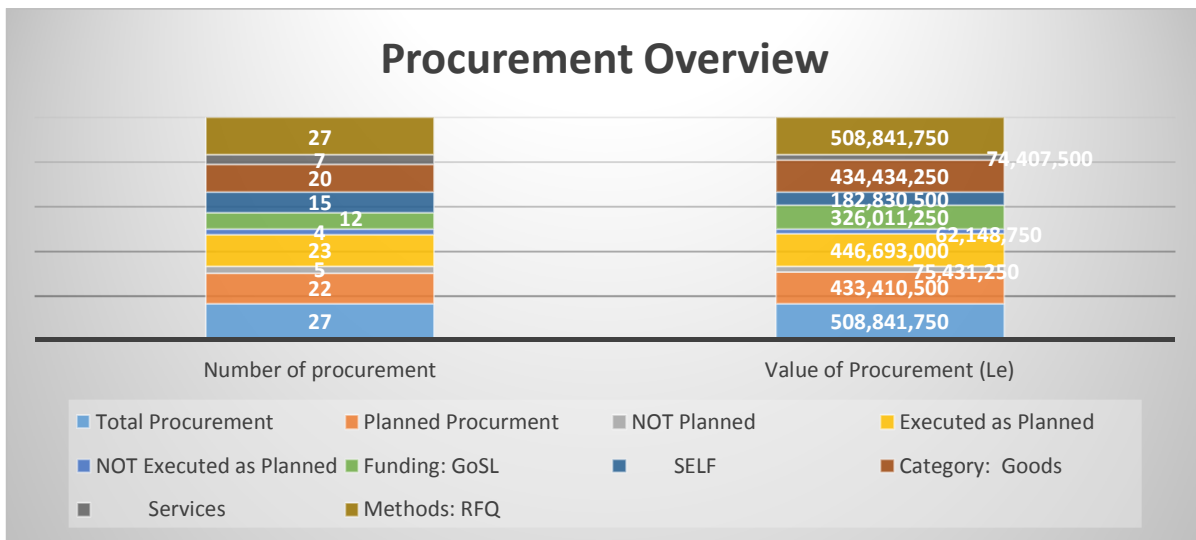
1. Contract document with NABSTECH for Printing Services of Thermal Rolls was available and signed by both parties in 2014. However, there is no record stating how the choice of NABSTECH came about. Such documents include: the minutes of the Procurement Committee meeting where it was agreed that the procurement should be done by Sole Source; No approval from NPPA; and No Notification of Award letter from SLSL.
2. No Designated Procurement Officer – Since the death of the Procurement Officer, there is still no replacement leaving procurement activities being executed by non-professionals.
3. Non-availability of relevant documents for the review in line with the letter of notification.

Sierra Leone Telecommunications (Sierratel)

The National Public Procurement Authority undertook 2019 procurement process and procedure reviews at the Sierra Leone Telecommunication (Sierratel) in compliance with NPPA's statutory mandate as enshrined in section 14(2)(m) of the Public Procurement Act of 2016. Based on the documents presented for our review, the entity implemented twenty-seven (27) procurement activities with a total value of Le 508,841,750 (Five hundred and eight million, eight hundred and forty-one thousand, seven hundred and fifty Leones). Procurement activities amounting to Le 433,410,500 executed by the entity were assumed to be planned procurements whereas amounting to Le 75,431,250 were executed but not planned as the reviewer could not access the entity's signed procurement plan. The reviews suggest that 88% of the value of procurement activities executed were in line with the approved plan. The Government of Sierra Leone funded 64% of the value of procurements amounting to Le 326,011,250 and the remaining 36% funded through internally generated revenues to the value of Le 182,830,500. All procurement activities were 100% executed using the Request for Quotation method. It was observed that 85% of the value of procurement amounting to Le 434,434,250 were used to procure goods through RFQ through 20 procurement activities and the remaining 15% to the tune of Le 74,407,500 for procurement of Services using RFQ method respectively executed through 7 procurement activities.

The table and graph below provide summary analysis of all procurement activities and their financial impact carried out by Sierratel in 2019:

| Activities | Number of procurement | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|-------------------------|-----------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 27 | | 508,841,750 | |
| Planned Procurement | 22 | 81% | 433,410,500 | 85% |
| NOT Planned | 5 | 19% | 75,431,250 | 15% |
| Executed as Planned | 23 | 85% | 446,693,000 | 88% |
| NOT Executed as Planned | 4 | 15% | 62,148,750 | 12% |
| Funding: GoSL | 12 | 44% | 326,011,250 | 64% |
| SELF | 15 | 56% | 182,830,500 | 36% |
| Category: Goods | 20 | 74% | 434,434,250 | 85% |
| Services | 7 | 26% | 74,407,500 | 15% |
| Methods: RFQ | 27 | 100% | 508,841,750 | 100% |



The table below show details of how the level of procurement splitting by the entity. The entity could have aggregated the values of frequently procured items of similar nature and used open competitive methods to sign framework contracts.

| Items Procured | Number of Procurement Activities | Value of Procurement Activities (Le) |
|--------------------------------|---|---|
| Internet & Communcations | 7 | 105,475,500 |
| Computer Consumables | 3 | 20,210,000 |
| Desk Top & Laptop Computers | 3 | 96,900,000 |
| Printing Services | 3 | 71,125,000 |
| Generator Spares & Maintenance | 2 | 27,194,000 |
| Office Equipment | 2 | 23,000,000 |
| Office Stationery | 2 | 36,649,000 |
| Vehicle Spares & Maintenance | 2 | 49,806,500 |

Key Findings and Recommendations

9. The non-availability of relevant documents like contract register, payment records, Bid Evaluation reports, Records of Delivery, Contract Completion and copy of a signed procurement plan to ensure detailed review of the entity's procurement activities. This undermines transparency and accountability.
10. Under reporting of procurement activities by the entity as some of the activities reported in the monthly SPF-6 were never presented for review and no documents produced upon request.
11. Very poor records management of procurement files
12. Non-use of Standard Procurement Forms by the entity. Key documents required in the procurement process like SPF1 (Requisition Form), SPF2 (Seeking Approval), SPF3 (Approval of Procurement Committee), SPF4 (Evaluation Reports), were not used by the entity and were not available for review despite several requests.
13. Implementation of procurement activities contrary to the approved procurement plan by the entity.
14. Compared to 2018 findings, the average time between requesting for quotations for RFQ and submission has increased from three days to the minimum two weeks allowed
15. Deliberate splitting of procurement activities by the entity to make use of non-competitive methods by the entity.

Sierra Leone Water Company (SALWACO)

During the 2019 financial year, based on records presented to the National Public Procurement Authority team for review, Sierra Leone Water Company (SALWACO) undertook ninety-four (94) procurement activities amounting to the cumulative value of twenty-seven billion, and forty-five million, six hundred and two thousand, nine hundred and twenty Leones (Le27,045,602,920) funded by the Government of Sierra Leone and Donor partners. Donor funding accounts for 85% of the value of procurement and the Government of Sierra Leone funding accounts for 15% of the value of procurement executed in 2019.

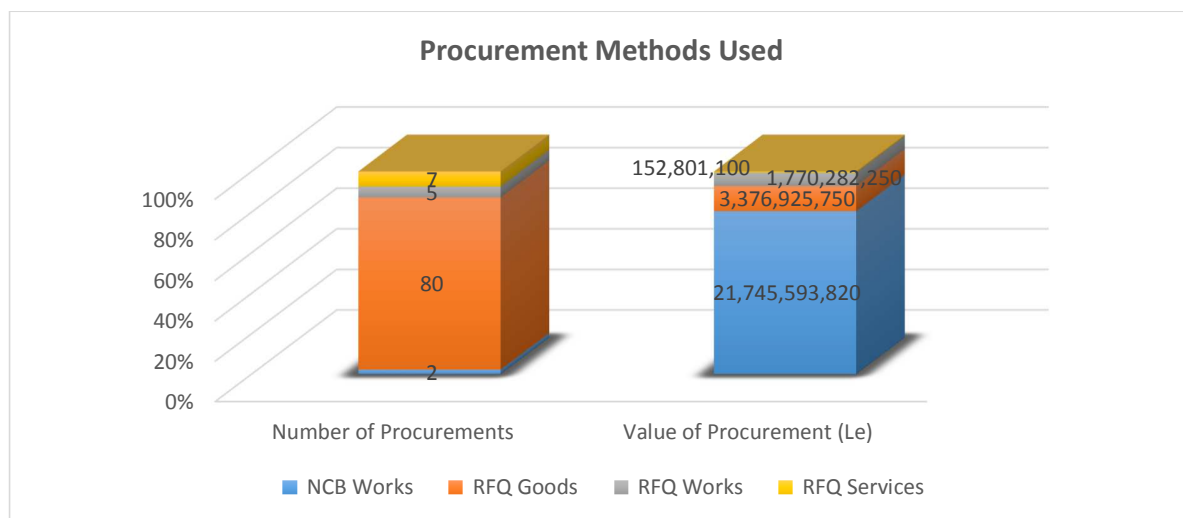
Based on the reviews, planned procurement activities amounts to Le 26,928,707,670 being 99.6% of the value of procurement activities implemented and the remaining 0.4% (Le 116,895,250) were not planned and 95% of the value of activities executed are in accordance with the approved plan of the entity. The review also revealed that 2 of the activities executed to the tune of Le 21,745,593,820 being funded by Donor partners were not reviewed by the NPPA even though they fall within competitive threshold of ICB & NCB and were executed through National Competitive Bidding method. The categories of procurement were goods, Works and services. Procurement of works implemented through 7 procurement activities totaling Le 23,515,876,070 being 87% accounts for the highest value of procurement followed by procurement of Goods executed through 80 procurement activities amounting to Le 3,376,925,750 being 12% and procurement of Services executed through 7 procurement activities amounting to Le 152,801,100 being 1% respectively.

The methods of procurements used by the entity were national competitive bidding and the request for methods respectively. NCB procurement accounts for 80% of the value of procurement and the remaining 20% for RFQ. Few copies of the documents were made available such as approved and updated 2019 Procurement Plan, a page write up from the ledger book which he considered as his contract register, bid evaluation report and records of delivery and contract completion. All other required documents were not made available for review, not even the payment records. The Senior Procurement Officer told the team that he has no payment records. In fact, he has no knowledge of it, and that all payment are being made by the Ministry of Finance (MOF).

The table below provides summary analysis of all procurement activities and their financial impact:

| Activities | Number of procurement | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|---|-----------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 94 | | 27,045,602,920 | |
| Planned Procurement | 89 | 95% | 26,928,707,670 | 99.6% |
| NOT Planned | 5 | 5% | 116,895,250 | 0.4% |
| Executed as Planned | 66 | 70% | 25,702,959,670 | 95% |
| NOT Executed as Planned | 28 | 30% | 1,342,643,250 | 5% |
| NOT Reviewed & Approved by NPPA in Competitive Threshold (ICB & NCB) | 2 | 2% | 21,745,593,820 | 80% |
| Funding: Donor | 3 | 3% | 23,031,161,070 | 85% |
| GoSL | 91 | 97% | 4,014,441,850 | 15% |
| Category: Goods | 80 | 85% | 3,376,925,750 | 12% |
| Works | 7 | 7% | 23,515,876,070 | 87% |
| Services | 7 | 7% | 152,801,100 | 1% |
| Methods: NCB | 2 | 2% | 21,745,593,820 | 80% |
| RFQ | 92 | 98% | 5,300,009,100 | 20% |

The graph below shows details of the various procurement methods used by SALWACO for each category of procurement. Procurement of works using NCB accounts for the highest value of procurement whereas procurement of goods through RFQ accounts for the highest number of procurements as shown;



The below table clearly shows the level procurement splitting by SALWACO just to make use of RFQ in contravention of section 29-3 of the Public Procurement Act 2016. The entity should have aggregated the values of similar procurement activities in nature that would have required the use of open competition thereby reducing the cost and providing value for money.

| Items Procured | Number of Procurement Activities | Value of Procurement Activities (Le) |
|--------------------------------|---|---|
| Vehicle Spares & Maintenance | 20 | 535,091,000 |
| Generator Spares & Maintenance | 9 | 333,984,000 |
| Office Equipment | 8 | 873,105,750 |
| Building Materials | 6 | 456,740,000 |
| Provisions & Sundry Items | 6 | 65,249,000 |
| Computer Consumables | 5 | 170,766,500 |
| Electrical Materials | 4 | 379,924,100 |
| Industrial Piping Materials | 4 | 216,320,000 |
| Office Equipment Maintenance | 4 | 262,960,000 |
| Office Stationery | 4 | 187,055,000 |
| Printing Services | 4 | 33,712,500 |
| Hydro Chemicals | 3 | 90,314,000 |
| Internet & Communcations | 3 | 42,660,000 |
| Borehole Construction | 2 | 2,599,478,200 |

We further observed that some procurement activities were planned but not carried out as planned. The amount stated as the estimated value differ from the executed amount and procurement methods differ from approved plan as shown below. Non-conformity to procurement plans leads to miss-procurement which ultimately leads to waist of Government funds and thereby constraining other relevant areas of need. There were too much over splitting in undertaking their procurement activities and most of the activities were not executed as plan. SALWACO must ensure strict adherence to procurement planning and its implementation as provided for in section 29 of the Public Procurement Act of 2016. The deliberate use of RFQ for activities that fall within competitive threshold undermines the promotion of value for money in the public procurement landscape and deprived government from savings.

| Activity | Planned Method | Estimated Value (Le) | Actual Method Used @ Execution | Actual Completion Value (Le) |
|--|----------------|----------------------|--------------------------------|------------------------------|
| Computer accessories and consumables | Not Planned | No estimated value | RFQ | 174,965,250 |
| Office equipment | NCB | 300,000,000 | RFQ | 155,070,000 |
| Stationery | NCB | 201,600,000 | RFQ | 218,917,500 |
| Servicing of generator | NCB | 126,000,000 | RFQ | 351,614,200 |
| Servicing of vehicle | NCB | 525,000,000 | RFQ | 478,696,000 |
| Provision of food | RFQ | 39,000,000 | RFQ | 43,954,000 |
| ICT(Office equipment) | NCB | 300,000,000 | RFQ | 67,636,250 |
| Buildings | ICB | 61,000,000,000 | RFQ | 889,685,100 |
| Works | ICB | 1,200,000,000 | RFQ | 98,520,000 |
| Sanitary | NCB | 90,000,000 | RFQ | 33,725,000 |
| Chemical | ICB | 2,411,430,000 | RFQ | 38,300,000 |
| Office furniture | NCB | 90,000,000 | RFQ | 18,750,000 |
| Lot1 Bore holes and the construction of associated infrastructure for twenty ground water monitoring station in five districts | ICB | 1,334,165,462 | NCB | 1,285,567,250 |
| Lot2 The drilling of boreholes and the construction of associated infrastructure for ten ground water monitoring stations | ICB | 1,334,165,462 | NCB | 1,313,910,950 |
| Construction and installation of climate risk management | ICB | 18,714,357,024 | NCB | 20,431,682,870 |
| Procurement of electrical | Not Planned | No estimated value | RFQ | 22,600,000 |

Key Observations and Recommendations

1. The entity should ensure full use of Standard Procurement Forms (SPF 1-6) as the review shows that procurement activities are executed by the entity without the required standard forms as there was no records to show that it is being used by the entity. It was noted that SPF1 (Requisition Form), SPF2 (Seeking Approval), SPF3 (Approval of Procurement Committee), SPF4 (Evaluation Report) for most of the activities implemented were not available.
2. Non-availability of relevant required documents to ensure detailed review of procurement activities executed by the entity in the year under review.
3. Non-conformity to procurement plan by SALWACO contrary to section 29 of the Public Procurement Act and Regulations. The entity should comply strictly with their approved procurement plan at all times as this will guide disbursement.
4. Non-conformity to procurement plan – entity should ensure their activities are strictly implemented in line with their approved procurement plans and schedule.
5. Aggregate values of frequently purchased items of similar nature and use open competitive methods and adopt signing of framework contracts.

6. Ensure the use of open competitive methods becomes their default procurement methods to enhance transparency, accountability, and fairness in public procurement landscape.

Smallholders Commercialization and Agribusiness Development Project (SCADEP)

The National Public Procurement Authority undertook annual procurement processes and procedures review for 2019 at the Smallholders Commercialization and Agribusiness Development Project. Based on records presented for our review, this entity implemented twenty-six (26) procurement activities amounting to fifty-two billion, six hundred and twenty-seven million, two hundred and nineteen thousand six hundred and sixty-one leones hundred (Le52,627,219,661) and were 100% funded by Donor partners. From the reviews, 100% of the value of procurement activities implemented were reported as planned and executed in accordance with the approved 2019 plan.

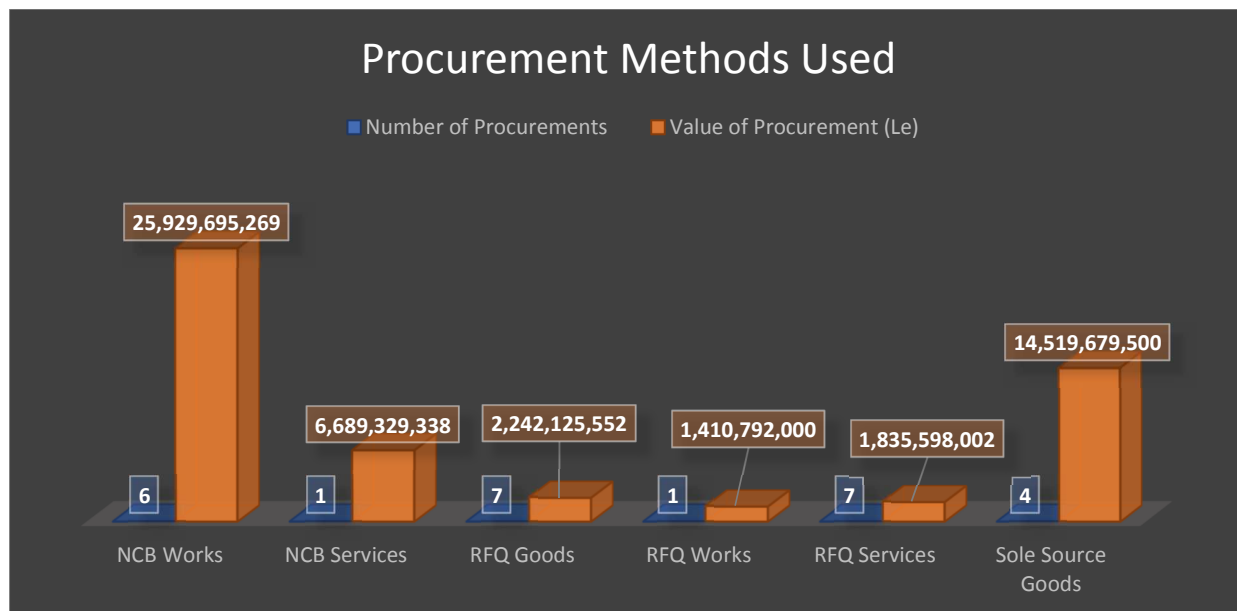
The procurement methods used were National Competitive Bidding (NCB), Request for Quotation (RFQ) and Sole Source methods. The review revealed that NCB accounted for the higher value of the entity's procurement expenditure whilst the use of RFQ and Sole Source methods represented the highest number of activities. NCB accounted for Le32,619,024,607 (being 62% of the value of procurement) followed by sole source methods that accounted for Le14,519,679,500 (being 28% of the value) and RFQ method accounted Le5,488,515,554 (being 10% of the value of procurement).

The categories procured by the entity were goods, works and services. The value for goods procurement amounted to Le16,761,805,052 (32% of the value), works to the amount of Le27,340,487,269 (52% of the value) whilst the value for procurement activities under services was Le8,524,927,340 (16%) respectively.

The table below provides summary details of the procurement activities and their financial values:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 26 | | 52,627,219,661 | |
| Planned | 26 | 100% | 52,627,219,661 | 100% |
| Executed as Planned | 26 | 100% | 52,627,219,661 | 100% |
| Category: Goods | 11 | 42% | 16,761,805,052 | 32% |
| Works | 7 | 27% | 27,340,487,269 | 52% |
| Services | 8 | 31% | 8,524,927,340 | 16% |
| Funding: Donors | 26 | 100% | 52,627,219,661 | 100% |
| Methods: NCB | 7 | 27% | 32,619,024,607 | 62% |
| RFQ | 15 | 58% | 5,488,515,554 | 10% |
| Sole Source | 4 | 15% | 14,519,679,500 | 28% |

The graph below provides details of the various procurement methods used to procure by the entity. NCB Works accounted for the highest value followed by sole source goods whereas RFQ goods and services accounted for the highest number of procurement methods used:



During the review, the team provided all relevant documents requested to enhance a detailed review process. SCADeP was encouraged to submit their approved Procurement Plan to the National Public Procurement Authority going forward as required by the Act.

Statistics Sierra Leone (SSL)

During the 2019 financial year, Statistics Sierra Leone carried out two hundred and thirty-two (232) procurement activities that amounted to three billion, seven hundred and fifty-seven million, five hundred and seventy-nine thousand, nine hundred and thirty-five leones (Le 3,757,579,935) based on documents presented for review. All the activities were fully financed by the Government of Sierra Leone from the consolidated fund. From the review, 98% of the value of procurement amounting to Le 3,664,185,935 implemented using 229 activities were reported as planned whereas 2% of the value to the of Le 93,394,000 using 3 activities were executed but not planned.

Though 229 of the activities implemented were reported as planned, the review shows that 216 of the activities were not executed in conformity to the approved plan which contradicts the claim by the entity and suggest lack of proper planning and execution according to the approved plan coupled with serious and deliberate splitting occurred in the execution of these procurement activities contrary to section 37 (2) of the public procurement Act. The entity should have aggregated the values of similar procurement activities for items that are frequently procured and will produce values equivalent to open competitive thresholds on an annual basis and use open competition thereby reducing the cost and providing value for money by signing framework contracts.

The activities were not registered in the contract register which shows that the entity was not making use of contract register that helps provide comprehensive reporting of all activities executed by the entity.

The categories used were goods, works and services. Procurement values for Goods amounted to Le 1,190,727,000 accounting to 32% of the entity's total expense, the value for Works was Le 561,530,510 (5%) and Services Le 2,005,322,425 (53% of the total value). Of all the procurement activities, only 4 were implemented using open competitive methods whilst the rest were carried out using Request for Quotation (RFQ), Sole Source and Direct Sourcing (proforma invoice) methods.

Only four (4) activities to the value of Le 117,105,500 were executed through NCB, one hundred and fifty (150) to the tune of Le 2,804,358,935 implemented using RFQ, nine (9) activities amounting to Le 15,401,000 using sole source and sixty-nine activities to the value of Le 820,714,500 was done using direct invoicing. The frivolous use of non-competitive and illegal methods by Statistics contravenes section 37 (2) of the 2016 Public Procurement Act and undermines the principles of transparency, accountability, fairness and value for money. This shows complete lack of planning and discipline by the entity and further prove that the claims by the entity of planned activities was misleading. SSL should have aggregated the values of frequently purchased items of similar nature and used open competitive methods and signed framework contracts.

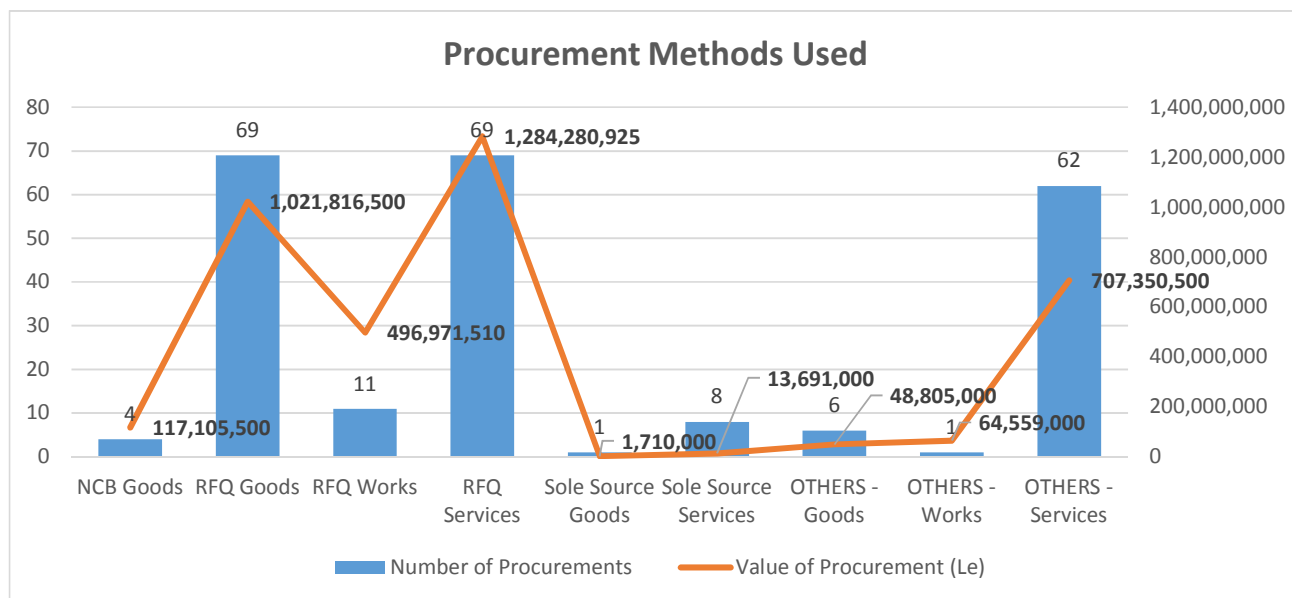
When compared to 2018 report and the recommendations by NPPA, there has been very little improvement in the procurement processes of SSL. The procurement team whose responsibility is it to proffer professional advice and ensure processes and procedures are strictly adhered to are massively failing in their responsibility.

Below is a summary of activities and their corresponding values by the entity:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 232 | | 3,757,579,935 | |
| Planned | 229 | 99% | 3,664,185,935 | 98% |
| Not Planned | 3 | 1% | 93,394,000 | 2% |
| Executed as Planned | 16 | 7% | 542,380,010 | 14% |
| Not Executed as Planned | 216 | 93% | 3,215,199,925 | 86% |
| Category: Goods | 81 | 35% | 1,190,727,000 | 32% |
| Works | 12 | 5% | 561,530,510 | 15% |
| Services | 139 | 60% | 2,005,322,425 | 53% |
| Funding: GoSL | 232 | 100% | 3,757,579,935 | 100% |
| Methods: NCB | 4 | 2% | 117,105,500 | 3% |
| RFQ | 150 | 65% | 2,804,358,935 | 75% |
| Sole Source | 9 | 4% | 15,401,000 | 0% |
| OTHERS (Proforma Invoice) | 69 | 30% | 820,714,500 | 22% |
| Procurement above RFQ threshold | 3 | 1% | 699,316,200 | 19% |

We further observed that procurement numbers were not generated for some of the activities implemented. The procurement number is the unique identification number to identify, trace and track each procurement activity from its inception all through to completion.

The below graph represents details of the various methods and categories of procurement used in undertaking the various procurement activities by the entity. RFQ accounts for the highest value and number of activities as shown:



Key Findings and Recommendations

Non-conformity to procurement plan – the review revealed that the entity implemented procurement activities contrary to the approved procurement plan as the values and methods used for some of the activities differ from what was planned. This further validate the claim that entity deliberately splits its procurement requirements in order to use non-competitive methods as shown below:

| Activity | Plan Method | Estimated Cost | Awarded Value | Actual Method | Actual Completion Value |
|--|-------------|----------------|---------------|---------------|-------------------------|
| Procurement of training equipment for DHS | NCB | 116,250,000 | 64,000,000 | RFQ | 64,000,000 |
| Maintenance of office toilets and the reconnection of water supply to the toilets | NCB | 102,200,500 | 33,975,000 | RFQ | 33,975,000 |
| Eight (8) vehicles for Redisse Survey Monitoring for a period of ten (10) days – vehicle Hiring. | NCB | 306,000,000 | 58,400,000 | RFQ | 58,400,000 |
| Procurement for maintenance of air-conditioners and provision of stands to relocate some of the units. | NCB | 102,200,500 | 44,600,000 | RFQ | 44,600,000 |
| DHS materials for the printing of DHS questionnaires | NCB | 116,250,000 | 59,000,000 | RFQ | 59,000,000 |

Inconsistencies in dates of LPOs and RFQs - We also observed that there were inconsistencies in dates of signing LPO's and RFQ's. For example, - Tea break and lunch for external auditors shows the LPO dated 29/11/2019, whilst Expected Completion Period shows

a date of 21/09/2019. Payment for the provision of lunch for statistician-General shows the LPO date 26/03/2019, whilst Expected Completion Period shows of 20/03/2029. Payment for the procurement of designing and drawing of car park demarcation lines of statistics Sierra Leone shows the LPO date 04/03/2019, whilst Expected Completion Period shows a date of 29/02/2019, etc

These diverse dates revealed that contract were signed after execution which is a clear indication that activities were carried out without due approval and thereby exposing the Institution to serious financial risks.

Splitting of procurement Activities and massive use of RFQs - We observed that the Institution embarked on a massive use of **RFQ** and **Proforma Invoicing**, with a limited number of NCB. The use of **RFQ** was overzealous in order to avoid the use of open competitive bidding, which contravenes section 37(2) of the public procurement Act of 2016. Records show that some of the procurement activities such as: Maintenance of Statistics Sierra Leone Vehicles, Advertisement of Supplier Data Base, Advertisement of Newspapers and Airing of Jingles were done by **Splitting**.

It was observed that the Standard Procurement forms (SPF 1-6) required by law for the execution of procurement activities were not used for many of the activities reported as SSL was unable to present to the team during the review process.

Teaching Service Commission (TSC)

The National Public Procurement Authority carried out procurement processes and procedures review at the Teaching Service Commission for the 2019 financial year during which it was established that TSC executed five (5) procurement activities to the value of four billion, three hundred and seventy-two million eight hundred and sixty-five thousand, four hundred and thirty-two leones (Le 4,372,865,432), all funded 100% by the Government of Sierra Leone based on records presented for the review. Four (4) of the activities implemented was reported as planned that amounted to Le 4,345,265,432 and the remaining one (1) was implemented to the tune of Le 27,600,000 was reported as unplanned. From the records presented for review, only one activity was executed as planned to the value of Le 4,148,550,432 and the other four activities amounting to Le 224,315,000 was not executed in conformity with the approved plan. All the activities were financed by the Government of Sierra Leone.

The categories of procurement were goods and services. The value of goods is Le 144,275,000 and the value of service is Le 4,228,590,432 (97%). International Competitive bidding (ICB) method implemented using one activity account for Le 4,148,550,432 being 95% of the value and RFQ using four activities accounts for Le 224,315,000 being 5% of the value.

The below table provides summary analysis of all procurement activities executed by the entity and their financial impact for the year under review.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|-------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 5 | | 4,372,865,432 | |
| Planned | 4 | 80% | 4,345,265,432 | 99% |
| Unplanned | 1 | 20% | 27,600,000 | 1% |
| Executed as Planned | 1 | 20% | 4,148,550,432 | 95% |
| Not Executed as Planned | 4 | 80% | 224,315,000 | 5% |
| Category: Goods | 3 | 60% | 144,275,000 | 3% |
| Services | 2 | 40% | 4,228,590,432 | 97% |
| Funding: GoSL | 5 | 100% | 4,372,865,432 | 100% |
| Methods: ICB | 1 | 20% | 4,148,550,432 | 95% |
| RFQ | 4 | 80% | 224,315,000 | 5% |

The entity failed to produce key document like Vote Service Ledger, some Bid Evaluation Report (Technical and Financial), and Payment Records, SPF's during the review process.

We observed that some procurement activities were planned but not carried out as planned because the amount stated as the estimated value differ from the executed amount and procurement methods differ from plan. Below are some examples of activities:

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|---|-------------|----------------|---------------|-------------------------|
| The Procurement and Installation of Furniture to the Teaching Service Commission | NCB | Le 84,600,000 | RFQ | Le 76,475,000 |
| The Supply and Installation of 5.5KVA Generator to The TSC Falaba and Karene District | Not Planned | No Estimate | RFQ | Le 27,600,000 |
| Printing of Education(ED) Forms and Teacher Folders | NCB | Le 347,900,000 | RFQ | Le 80,040,000 |
| The Supply and Installation of Printers, Laptops, Computers and Accessories to the TSC Falaba and Karene District Offices | NCB | Le 124,000,000 | RFQ | Le 40,200,000 |

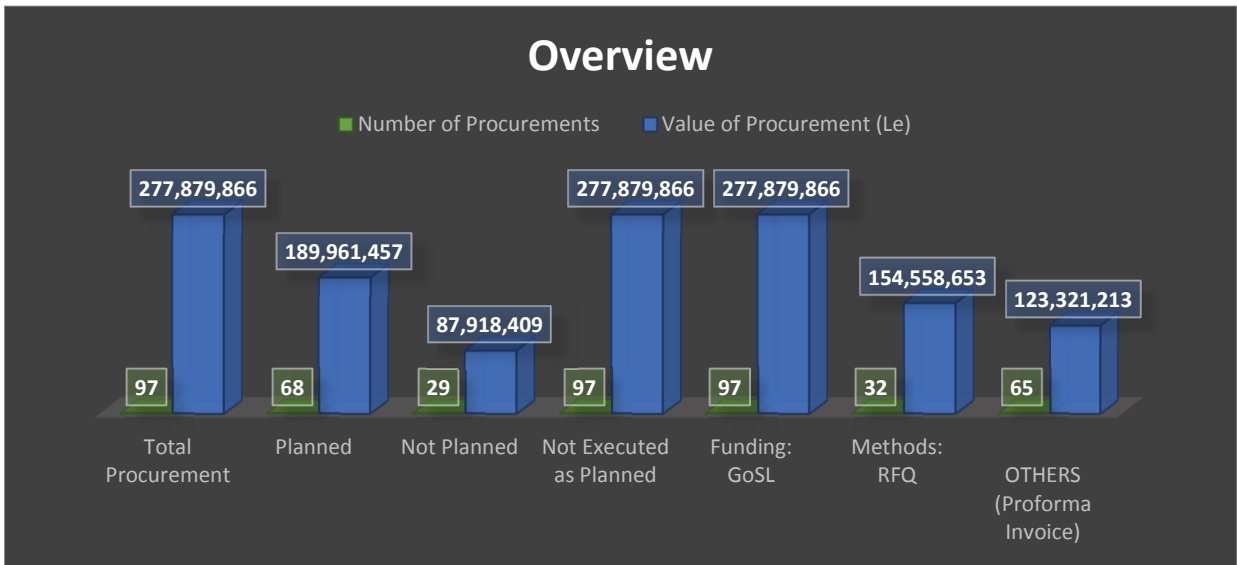
Tertiary Education Commission (TEC)

For the financial year 2019, Tertiary Education Commission undertook ninety-seven (97) procurement activities based on records provided for review by the National Public Procurement Authority in compliance with NPPA's statutory mandate as enshrined in section 14(2)(m) of the Public Procurement Act of 2016 accounting for Two hundred and, seventy-seven million, eight hundred and seventy-nine thousand, eight hundred and sixty-six leones (Le 277,879,866). Sixty-eight (68) of the procurement activities amounting to Le 189,961,457 (70%) of the value of procurement were reported as planned and the remaining 29 executed activities to the tune of Le 87,918,409 (30%) were not planned activities. All the activities were not executed in conformity with the approved procurement plan which makes the claim by the entity that 70% its procurement activities were planned untrue as the level of deliberate

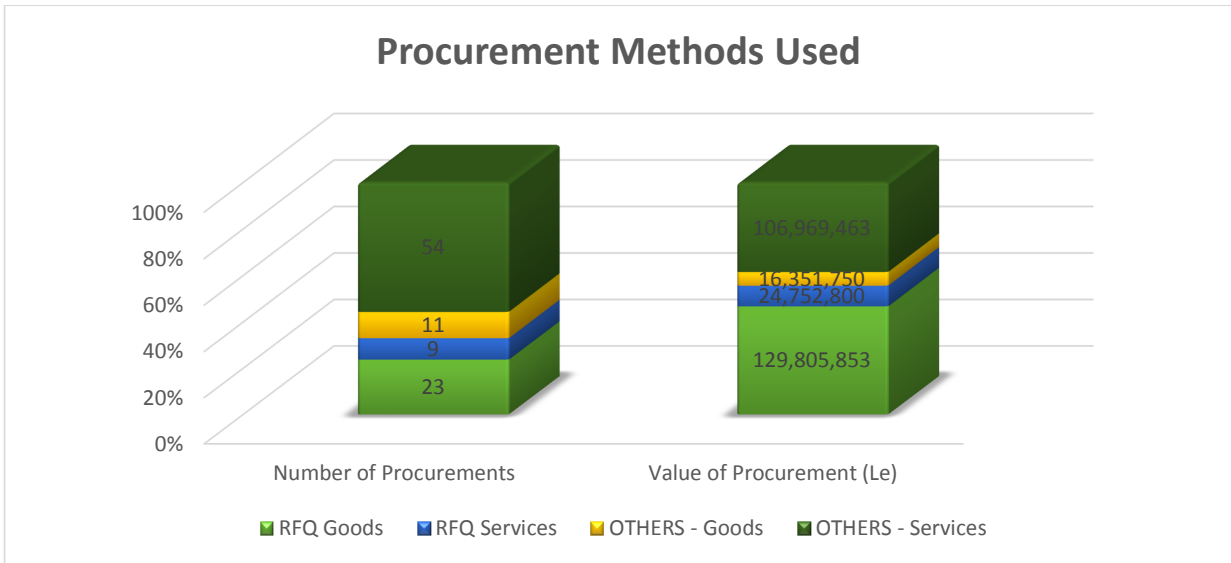
splitting conducted is not representative of properly planned activities. All the activities executed were 100% funded by the Government of Sierra Leone. The categories of procurement were for goods and services. Value of Goods accounts for Le 146,157,603 implemented through 34 activities whereas Services procured to the tune of Le 131,722,263 executed through 36 procurement activities.

During the reviews, we discovered that all the activities were implemented using non-competitive method of Request for Quotation (RFQ) and other methods like direct purchase, proforma invoice, etc. The value of procurement through RFQ accounts for 54% of the value and activities implemented through illegal and unapproved methods like proforma invoice, direct purchase accounts for 44% of the value. Execution of procurement activities through non-competitive methods shows lack of proper planning by the entity and that serious splitting occurred in the execution of these procurement activities contrary to section 37 (2) of the 2016 public procurement Act. The entity should have aggregated the values of frequently purchased items and use open competitive methods that seek to promote transparency, accountability, fairness, value for money and confidence by the citizenry in public procurement landscape. The below table and chart provide summary information of all procurement activities by the entity;

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|---------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 97 | | 277,879,866 | |
| Planned | 68 | 70% | 189,961,457 | 68% |
| Not Planned | 29 | 30% | 87,918,409 | 32% |
| Not Executed as Planned | 97 | 100% | 277,879,866 | 100% |
| Category: Goods | 34 | 35% | 146,157,603 | 53% |
| Services | 63 | 65% | 131,722,263 | 47% |
| Funding: GoSL | 97 | 100% | 277,879,866 | 100% |
| Methods: RFQ | 32 | 33% | 154,558,653 | 56% |
| OTHERS (Proforma Invoice) | 65 | 67% | 123,321,213 | 44% |



The graph below presents the total number of procurement categories and methods executed by this entity in 2019. From the graph, RFQ goods accounts for the highest values of procurement and procurement through other methods such as proforma invoicing, direct purchasing etc account for the highest number as shown.



During the reviews, we realized that Tertiary Education Commission has no Procurement Officer as the function of procurement is performed by the finance officer.

Some of the requested documents like Contract Register, Bid Evaluation Reports, Payment records, Records of delivery and contract completion, contract documents and the various standard procurement forms (SPF1 – SPF6) during the review process were not provided. These documents would have helped the team drilled in detail into the procurement activities of the entity and whether they conform to processes and procedures.

We also observed that most of the activities claimed to have been implemented as RFQ due to the availability of proforma invoices/ invoices were virtually not backed up with the RFQs and LPOs documents and almost all RFQs virtually have the same procurement numbers.

We also observed that procurement activities were executed without making use of the approved standard procurement forms and there was excessive use of RFQ method by the entity.

We realized that implementation of procurement activities by the entity were contrary to the approved procurement plan as the values and methods used are different from what is stated in the approved procurement.

University of Sierra Leone (USL)

The National Public Procurement Authority undertook 2019 procurement processes and procedures reviews at the University of Sierra Leone (USL) in compliance with NPPA's statutory mandate as enshrined in section 14(2)(m) of the Public Procurement Act of 2016. Following the documents presented for our review, USL executed twenty-seven (27) procurement activities that amounted to Le 1,933,321,990 (One billion, nine hundred and thirty-three million, three hundred and twenty-one thousand, nine hundred and ninety Leones). The activities were 100 percent funded by the Government of Sierra Leone and were reported as planned activities. However, the records further revealed that none of the activities were executed in accordance with the approved procurement plan and there was high level of procurement splitting which cannot support the assertion that the activities were planned.

The categories of procurement were goods, works and services. 87% (Le 1,684,760,282) of the value of procurement were for goods executed through 20 activities followed by procurement of works which accounted for 8% of the value (Le148,386,708) using 1 activity, and procurement of Services amounting to (Le 100,175,000) being 65% of the value implemented through 6 activities.

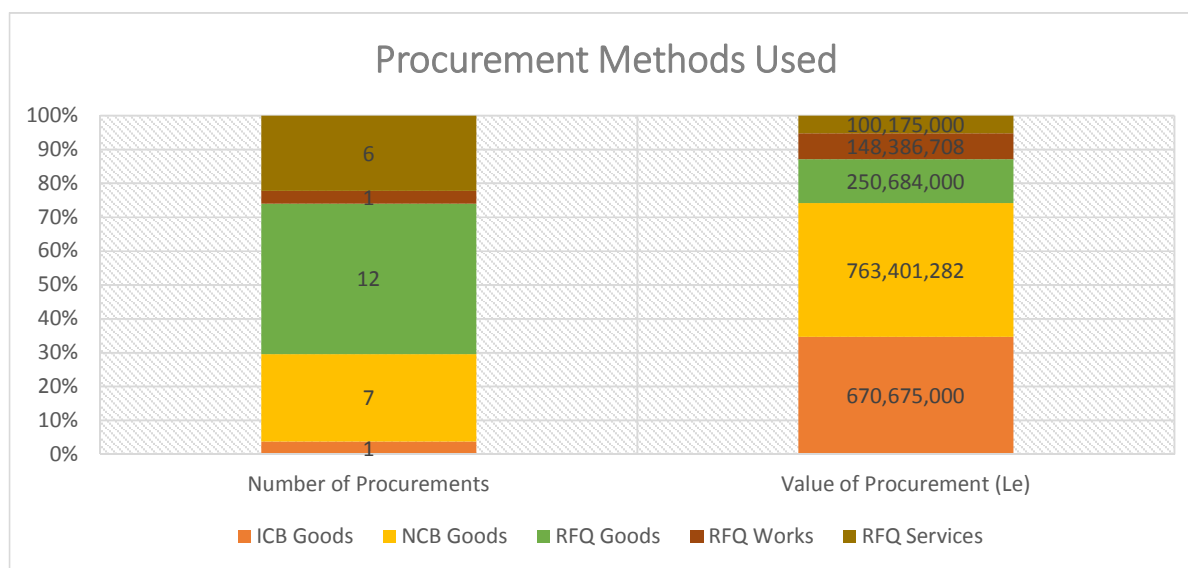
Of the 27 procurement activities, only 8 were carried out using open competitive methods of International and National Competitive bidding methods respectively amounting to a cumulative value of Le 1,434,076,282 being 74% of the value whilst the remaining 19 activities to the value of Le 499,245,708 were carried out using Request for Quotation (RFQ) methods.

The review further showed that one works activity amounting to Le 148,386,708 for the procurement of construction of Warehouse was executed using RFQ without the approval of the Authority even though the value exceeds RFQ threshold and would have required the use of open competitive method.

The below table gives a summary of procurement activities by USL:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|---------------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 27 | | 1,933,321,990 | |
| Planned | 27 | 100% | 1,933,321,990 | 100% |
| Not Executed as Planned | 27 | 100% | 1,933,321,990 | 100% |
| Category: Goods | 20 | 74% | 1,684,760,282 | 87% |
| Works | 1 | 4% | 148,386,708 | 8% |
| Services | 6 | 22% | 100,175,000 | 5% |
| Funding: GoSL | 27 | 100% | 1,933,321,990 | 100% |
| Methods: ICB | 1 | 4% | 670,675,000 | 35% |
| NCB | 7 | 26% | 763,401,282 | 39% |
| RFQ | 19 | 70% | 499,245,708 | 26% |
| Procurement above RFQ threshold | 1 | 4% | 148,386,708 | 8% |

The graph below shows details of the various methods of procurement used by the entity to procure for each category. NCB for Goods accounted for the highest value of activity followed by ICB goods whereas RFQ goods accounted for the highest number of activities by USL in the year under review.



During the reviews, we noted that USL undertook seven activities using framework contract for repetitive buying which we believe will help save time, cost etc. From the document reviewed it was discovered that the procurement number on the RFQs are same. Procurement of spare parts were not found in the approved procurement plan for 2019. The explanation provided was that spare parts were placed under maintenance of various equipment, but in the files presented it was named as spare parts. This shows that there is serious problem with category naming of activities on the Procurement Plan by USL. We also

noted that there was repetition of the same procurement number for various activities which makes it very difficult to track activities and shows poor record system.

The University of Sierra Leone should ensure that during procurement planning stage, procurement activities are placed into their appropriate categories of Goods, Works and Services and procurement unique numbers generated and assigned to each activity.

It was also observed that the Standard Procurement forms (SPF 1-6) were not used by the entity in the execution of some procurement activities as they were not presented to the team during the review process.

The review revealed that some procurement activities were planned but not implemented as planned as name used differ from plan, the method and amount used differ from the plan. We observed that there was overuse of RFQ method by USL contrary to the methods approved in the procurement plans.

West Africa Examination Council (WAEC)

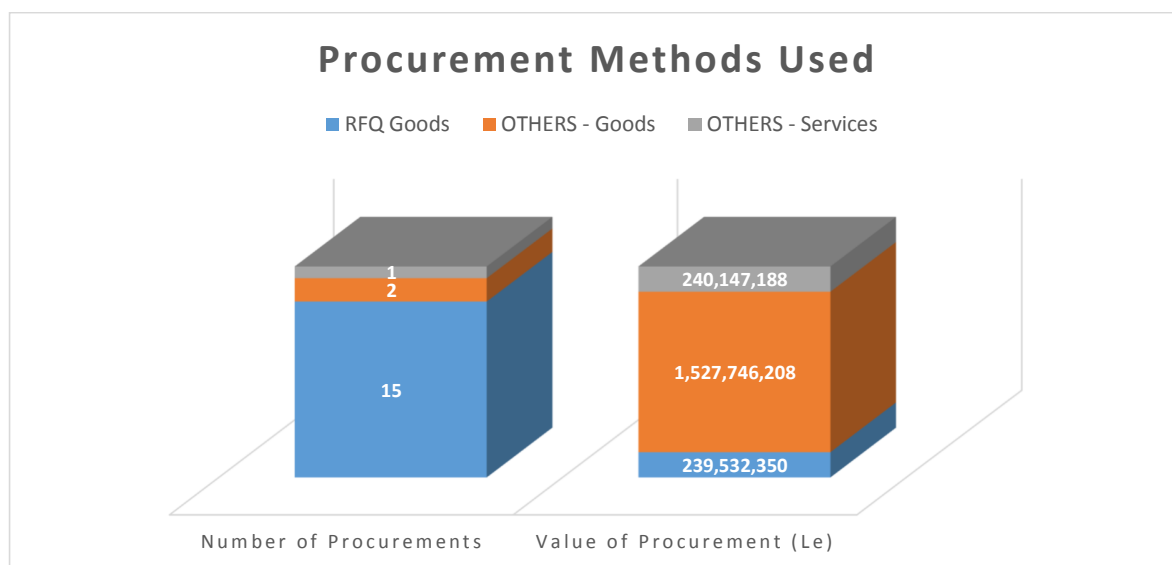
For the 2019 financial year, **WAEC** reported a total of eighteen (18) procurement activities with a cumulative value of two billion and seven million, four hundred and twenty-five thousand, seven hundred and forty-six Leones (SLL 2,007,425,746) based on records presented to the National Public Procurement Authority for review. All the activities reported were unplanned and unapproved activities. This shows complete disregard for the legal framework on public procurement by the entity in contravention of Sections 29(3) of the Public Procurement Act. The activities were jointly funded by the Government of Sierra Leone from the consolidated account and internal generated funds. 58% (Le 1,156,795,396) of the value of procurement were funded by the Government of Sierra Leone and the remaining 48% (Le 850,630,350) were from self-generated revenues.

88% of the values reported were for the procurement of goods whilst the remaining 12% were for the procurement of services. There was highly level of lack of discipline in procurement planning and execution on the part of this entity. All the activities were carried out through non- competitive method of RFQ and other methods like proforma invoicing and direct sourcing. The review further revealed that 12% of the activities were done through non-competitive method of RFQ amounting to Le 239,532,350, and 88% through proforma invoicing amounting to Le 1,767,893,396. Two procurement activities to the value of Le 1,156,795,396 being 58% executed were above RFQ threshold. The frivolous use of non-competitive methods by the entity contravenes section 37 (2) of the 2016 Public Procurement Act and undermines the principles of competition in public procurement that seek to promote transparency, accountability, fairness and value for money. The entity should have aggregated the values of frequently purchased items of similar nature and used open competitive methods.

The table and graph below provide summary analysis of all procurement activities and their financial impact carried out by the West Africa Examination Council:

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|--|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 18 | | 2,007,425,746 | |
| Not Planned | 18 | 100% | 2,007,425,746 | 100% |
| Category: Goods | 17 | 94% | 1,767,278,558 | 88% |
| Services | 1 | 6% | 240,147,188 | 12% |
| Funding: GoSL | 2 | 11% | 1,156,795,396 | 58% |
| Own Revenue | 16 | 89% | 850,630,350 | 42% |
| Methods: RFQ | 15 | 83% | 239,532,350 | 12% |
| OTHERS (Direct Sourcing, Proforma Invoice etc) | 3 | 17% | 1,767,893,396 | 88% |
| Procurement above RFQ threshold | 2 | 11% | 1,156,795,396 | 58% |

The below graph provides details of the various procurement methods used by this entity. It is clear that non-competitive methods of RFQ and proforma invoice were used.



Many of the relevant documents requested during the review that would have enabled detailed review process were not provided. They provided some records of delivery and payment; but failed to produce the procurement plan, contract register, vote service ledger, bid evaluation reports (Technical and Financial) and contract completion report.

We also observed during the review that WAEC was not making use of the standard procurement forms 1-6 in execution of procurement activities as required by law. It was noted that SPF1 (Requisition Form), SPF2 (Seeking Approval), SPF3 (Approval of Procurement Committee), SPF4 (Evaluation Report) for most of the activities implemented were not available for all the activities implemented.

It was further observed that the entity had no approved Procurement Plan in complete violation of section 29 and 37 of the Public Procurement Act. When asked, the Head of Procurement only provided an income and expenditure book. This shows that Procurement Unit were completely failing in their professional duties. Activities were executed through direct sourcing that falls within open competitive threshold as shown below:

| Activity | Plan Method | Estimate Value | Actual Method | Actual Completion Value |
|--|---------------|----------------|-----------------|-------------------------|
| Supply of Vehicle (Toyota Hilux-3 Pcs) | Not Available | Not Available | Direct Shopping | Le 916,648,208.41 |
| Printing of Answers Booklet | Not Available | Not Available | Direct Shopping | Le 65,205,000 |
| Supply of Vehicle (Toyota Hilux-2 Pcs) | Not Available | Not Available | Direct Shopping | Le 611,098,905 |

There was high level of artificial splitting of procurement activities to deliberately use non-competitive methods by the entity observed during the review. WAEC is encouraged to make full use of framework contracts by aggregating values of frequently purchased items of similar nature and use open tender to sign framework that will reduce costs, time and ensure value for money and transparency are achieved. The below table confirms the level of splitting by the entity

| Activities | Number of Procurements | Value of Procurement (Le) |
|------------------------------|------------------------|---------------------------|
| Computer Consumables | 5 | 72,660,900 |
| Office Equipment | 3 | 38,127,000 |
| Office Stationery | 3 | 70,709,450 |
| Vehicle Spares & Maintenance | 3 | 15,330,000 |
| Vehicles | 2 | 1,527,746,208 |

The entity must ensure their procurement activities above RFQ threshold are submitted to the NPPA for review and endorsement as provided for section 14 of the Act.

Western Area Rural District Council (Ward C)

During the 2019 financial year, the Western Area District Council implemented one hundred and six (106) procurement activities to the tune of Le 2,318,218,655 (Two billion, three hundred and eighteen million, two hundred and eighteen thousand, six hundred and fifty-five Leones) based on records presented to the NPPA team for review. The review revealed that all procurement executed were reported unplanned procurement. This shows blatant disregard for the legal framework on Public Procurement in the Country by the Council.

Implementation of unplanned and unapproved procurement activities contravenes section 29 (1 & 2) of the Public Procurement Act 2016 thereby creating unplanned liabilities for government. The level of procurement splitting shows that action was deliberate in their desire to avoid the use of open competitive methods. This further shows that the Head of the Procurement Unit whose primary responsibility is to provide professional advice on the execution of activities failed woefully in his responsibilities thereby leading to loss of savings that would have been achieved from implementing activities in full compliance of the law.

The activities were largely funded from internal generated funds of the entity. 7 procurement activities amounting to Le 1,485,465,855 were funded through self-generated revenues and 99 activities amounting to Le 832,752,800 of the value of procurement were implemented through the funds from the consolidated account by the Government of Sierra Leone.

The categories of procurement were for goods, works and services implemented using request for quotation methods. The value of goods procured amounts to Le 722,862,800 being 31% of the value executed using 82 activities, the value of works amounts to Le 1,477,365,855 being 64% of the value implemented using 3 activities and the value of services accounted for Le 117,990,000 being 5% of the value through 21 procurement activities respectively. The value of the three (3) works activities executed using RFQ exceeds the threshold and would have required the use of open competitive methods.

The table below provides overview of the procurement activities implemented and their corresponding values.

| Activities | Number of Procurements | Percentage (%) Number of Procurement | Value of Procurement (Le) | Percentage (%) Value of Procurement |
|---------------------------------|------------------------|--------------------------------------|---------------------------|-------------------------------------|
| Total Procurement | 106 | | 2,318,218,655 | |
| Unplanned Procurement | 106 | 100% | 2,318,218,656 | 100% |
| Category: Goods | 82 | 77% | 722,862,800 | 31% |
| Works | 3 | 3% | 1,477,365,855 | 64% |
| Services | 21 | 20% | 117,990,000 | 5% |
| Funding: GoSL | 99 | 93% | 832,752,800 | 36% |
| Self | 7 | 7% | 1,485,465,855 | 64% |
| Methods: RFQ | 106 | 100% | 2,318,218,655 | 100% |
| Procurement above RFQ threshold | 3 | 3% | 1,477,365,855 | 64% |

We were unable to access most of the required documents requested during the review as according to the Senior procurement officer, the former Procurement Officer resigned her position as procurement officer and did not have the opportunity to ask her about all procurement documents which made it difficult for him to trace all the documents.

The review further revealed that the entity was not making full use of the various SPF documents in the execution procurements activities. We noted that the details were incomplete, and the information inputted were either incorrect or lacking. These documents are:

1. SPF2 (Seeking Approval). Most of these documents has no dates, no signature and no information of the department that is requesting for the activity.
2. SPF3 (Approval of Procurement Committee) – some of these documents were made available but most of the few provided do not have signatures, no name of any member of the procurement committee and list of procurement activities not included.
3. SPF4 (Evaluation Report) - some of these documents were made available with many of them not having signature on them, some not available.
4. SPF6 – these documents were not made available.
5. RFQ - most of them were not filled correctly and the details incomplete.
6. LPO (Contract document for RFQ) – no signature, wrong name of supplier that the contract is awarded to, no dates etc.

We observed that no Supplier Database was maintained by the entity as it was not made available for review despite several requests which makes it doubtful how suppliers were selected and whether they were selected based on personal interests.

The entity did not make use of opportunities presented for the aggregation of its requirements thereby resulting in an excessive use of RFQs. WARD C should aggregate values of procurement of frequently purchased items of similar nature and use open competitive methods and adopt signing of framework contracts. They must ensure all their procurement activities are executed in line with the relevant legal framework guiding public procurement in the country. The level of splitting by this entity, which is in contravention of Sections 29(3) and 37(2) of the Public Procurement Act of 2016, is shown below.

| Activities | Number of Procurements | Value of Procurement (Le) |
|---------------------------------|-------------------------------|----------------------------------|
| Catering & Hall Rental | 28 | 142,830,000 |
| Office Stationery | 16 | 67,100,000 |
| Motor Bikes | 5 | 108,000,000 |
| Office Equipment | 5 | 43,700,000 |
| Agricultural Seeds & Crops | 4 | 54,822,800 |
| Printing Services | 4 | 6,200,000 |
| Provisions & Sundry Items | 4 | 18,600,000 |
| Building Construction | 3 | 1,477,365,855 |
| Food Items | 3 | 71,880,000 |
| Learning Materials | 3 | 36,000,000 |
| Machinery Hire | 3 | 48,400,000 |
| Motor Bike Spares & Maintenance | 3 | 7,700,000 |
| Sundry Items | 3 | 43,300,000 |
| Vehicle Spares & Maintenance | 3 | 41,200,000 |
| Computer Consumables | 2 | 3,800,000 |
| Desk Top & Laptop Computers | 2 | 13,000,000 |
| Equipment | 2 | 33,400,000 |
| Furniture & Fittings | 2 | 14,000,000 |
| Internet & Communcations | 2 | 5,800,000 |
| Vehicle Hire | 2 | 6,950,000 |

Key Observations and Findings

1. **Execution of Procurement Activities that were not Planned** – Our reviews revealed that procurement planning and the execution of non-planned activities by entities continues to be one of the biggest challenges in the procurement landscape. Without regard to the legal framework and in contravention of section 29 of the Public Procurement Act of 2016, entities continue to execute activities that are not in their procurement plans. Poor planning leads to wastage of resources. From the 2019 data, 43% of the value of procurement activities executed were not planned. Procurement planning is the first stage in the procurement circle and execution of procurement activities in line with approved plans will largely improve the procurement landscape.
2. **Non-conformity to procurement plans by entities** - We also observed that some procurement activities were planned but not carried as planned by entities. We noted that for most of the activities executed, the estimated value in the approved plan differed significantly from the executed amount and the procurement methods at execution differed from the approved plan. Entities changed the procurement method during execution and resorted to splitting of the value into smaller amounts in their desire to employ non-competitive procurement methods. Non-conformity to procurement plans leads to mis-procurement which ultimately leads to waste of Government funds thereby constraining other relevant areas of need.
3. **Non-Use of Standard Procurement Forms (SPF)** – We further observed that entities were implementing procurement activities without making use of the various standard procurement forms designed by the Authority to standardize public procurement processes across all the procurement landscape. The various standard forms required by law in a procurement process are SPF1 (Requisition Form), SPF2 (Seeking Approval), SPF3 (Approval of Procurement Committee), SPF4 & SPF5 (Evaluation Report) and SPF6 (procurement reporting). Not using these standard forms for procurement activities makes it very difficult for the review team to fully ascertain the detailed records of procurement activities by an entity and whether public funds were judiciously used in conformity to the given procurement guidelines.
4. **Non-availability of relevant documents for reviews** – Despite the request made in the letter of notification requiring provision of relevant documents to the reviewers on the first day of their visits sent two months in advance, it was observed that many entities failed to provide the required documents during the review process. These documents would have ensured full disclosure of all procurement activities undertaken by entities during the year under review. The requested documents were the contract register, vote service ledger, bid evaluation reports, delivery notes, goods received notes, contract completion certificates, payment records but were not made available for reviews.

The absence of these documents prevented our team from getting clear view on how procurement activities were carried out.

5. **Delay in Payments** - From the records provided it was observed that most suppliers had supplied the goods or services requested but payments are yet to be made by the entities. Generally, payment delay has been a huge challenge in the procurement processes. Delay in payment reduces the confidence of the suppliers and additional cost to the entity due to late deliveries in some instances.

Entities also claim that when disbursements are made by the Ministry of Finance, the amount fall short of their quarterly budgetary allocations. Ensuring disbursement are tied to procurements plans and approved budgets by the relevant finance departments will reduce this anomaly.

6. **Overuse of the Request for Quotation (RFQ's) and Local Purchase Orders (LPO's)**
– There is deliberate desire by procuring entities to split their procurement activities to avoid the use of open competitive methods of procurement. It was also observed that some of the RFQs/LPOs available were not duly signed by the entity and suppliers thereby creating doubts about their authenticity as failure to sign any of these document does not guarantee validity of the contract between the entity and the suppliers.
7. **Under reporting of Procurement Activities by entities** - It was observed during the review that most entities under reported their procurement activities. For example, Ministry of Basic and Senior Education failed to disclose the procurement of stationery for 2019 as part of its activities and IPAHU under reported their procurement activities for stationery.
8. **Splitting of Procurement Activities by Entities** – One of the perennial problems in the procurement landscape is splitting of procurement activities into smaller values in order to avoid the use of open competitive methods of procurement. Entities embarked on a massive use of **RFQ, LPO and Proforma Invoicing** for commonly used items just to avoid the use of open competitive bidding, which contravenes section 37(2) of the Public Procurement Act, 2016.
9. **Contract Register not available** – We observed that most entities were not making use of and did not have contract register that entails details of all procurement contracts signed by the entity.
10. **Conflict in the Public Procurement legal framework and the 2019 Finance Act** – We observed that most entities were using the thresholds provided in 2019 Finance Act contrary to the provisions in the Public Procurement Act and Regulations.
11. **Inadequate Number of Procurement Officers employed** – We observed that some procurement officers were assigned to oversee procurement activities in 2 or 3 entities.

Key Recommendations

Based on the above key findings, below are key recommendations proffered with the view to bringing sanity in the procurement landscape.

1. Entities should ensure full compliance with sections 29 and 37(1) of the 2016 Act by ensuring their procurement activities are planned and execution of activities are strictly in line with their approved procurement plans. Entities must desist from implementing procurement activities that are not planned without prior recourse to the Ministry of Finance and NPPA.
2. Entities must ensure that procurement activities are executed using the various Standard Procurement Forms (SPF1-6). The use of the various Standard Forms will provide detailed trail of the procurement processes for all procurement activities undertaken by the entities to help enhance transparency and accountability in public procurement landscape.
3. Entities should ensure that all procurement activities implemented are recorded, duly stored and produced for review at every time they are needed. Procurement processes must be duly documented, and such documentations adequately maintained in a usable format to enhance transparency and accountability in the procurement landscape. This will strengthen the Agency's records management systems and enhance smooth review process of procurement activities.
4. Entities must ensure the values of frequently purchased items of similar nature should be aggregated and open competitive methods employed to enhance value for money principle.
5. Framework contracts should be used in order to address repetitive procurement activities thereby reducing time, costs and further enhancing value for money and transparency in the award of public contracts.
6. Procurement practitioners should be assigned to only one entity.
7. Parliament should endeavor to repeal the sections related to public procurement in the 2019 Finance Act which amended some of the provisions of the Public Procurement Act, 2016 to ensure uniformity of purpose.
8. Procuring entities should ensure full disclosure of all their procurement activities. Under reporting of procurement activities undermines accountability and transparency. Monthly reporting of procurement activities is a requirement by the National Public Procurement Authority.
9. Ministry of Finance should ensure timely payment and settlement of outstanding obligations to suppliers.

APPENDICES

| 2019 MDA's and Local Councils Analysis | | | | | | | | | | |
|--|--|--|-------------------------------|-----------------------------------|-----------------------------------|---------------------------------------|---|---|---|---|
| Name of MDA'S & Local Councils | Total Number of Procurement Activities | Total Value of Procurement Activities (Le) | Number of Planned Procurement | Value of Planned Procurement (Le) | Number of Procurement NOT Planned | Value of Procurement NOT Planned (Le) | Number of Procurement Executed as Planned | Value of Procurement Executed as Planned (Le) | Number of Procurement NOT Executed as Planned | Value of Procurement NOT Executed as Planned (Le) |
| Ministry Of Agriculture, Forestry And Food Security (MAFFS) | 63 | 277,953,305,586 | 29 | 85,396,875,936 | 34 | 192,556,429,650 | 13 | 84,582,282,936 | 50 | 193,371,022,650 |
| Ministry of Transport and Aviation | 13 | 170,385,498,152 | 3 | 42,500,000 | 10 | 170,342,998,152 | - | - | 13 | 170,385,498,152 |
| Ministry of Energy | 8 | 99,466,863,500 | 7 | 28,332,891,500 | 1 | 71,133,972,000 | 1 | 28,000,000,000 | 7 | 71,466,863,500 |
| Sierra Leone Correctional Service | 97 | 76,279,855,919 | 65 | 72,132,949,790 | 32 | 4,146,906,130 | 54 | 73,458,454,679 | 43 | 2,821,401,240 |
| Smallholders Commercialization and Agricbusiness Development Pr | 26 | 52,627,219,661 | 26 | 52,627,219,661 | - | - | 26 | 52,627,219,661 | - | - |
| Sierra Leone Police (SLP) | 43 | 50,155,414,132 | 6 | 45,306,000,350 | 37 | 4,849,413,782 | 6 | 48,849,101,382 | 37 | 1,306,312,750 |
| Audit Service Sierra Leone (ASSL) | 9 | 31,447,925,978 | 7 | 23,746,926,099 | 2 | 7,700,999,879 | 9 | 31,447,925,978 | - | - |
| Sierra Leone Roads Authority (SLRA) | 91 | 31,165,569,122 | 91 | 31,165,569,122 | - | - | 91 | 31,165,569,122 | - | - |
| Ministry of Works and Public Assets | 59 | 29,514,290,130 | - | - | 59 | 29,514,290,130 | - | - | 59 | 29,514,290,130 |
| Sierra Leone Water Company (SALWACO) | 94 | 27,045,602,920 | 89 | 26,928,707,670 | 5 | 116,895,250 | 66 | 25,702,959,670 | 28 | 1,342,643,250 |
| Ministry of Defence | 45 | 22,700,283,411 | 10 | 19,881,260,000 | 35 | 2,819,023,411 | 4 | 9,019,975,000 | 41 | 13,680,308,411 |
| Ministry of Basic and Senior Secondary Education (MBSSE) | 9 | 22,140,025,237 | 9 | 22,140,025,237 | - | - | 9 | 22,140,025,237 | - | - |
| Electricity Distribution and Supply Authority (EDSA) | 45 | 20,726,653,212 | 45 | 20,726,653,212 | - | - | - | - | 45 | 20,726,653,212 |
| Rokel Commercial Bank | 251 | 17,700,533,200 | 1 | 77,740,000 | 250 | 17,622,793,200 | 5 | 346,253,000 | 246 | 17,354,280,200 |
| Accountant General'S Department (AGD) | 31 | 16,909,959,582 | 29 | 16,743,459,582 | 2 | 166,500,000 | 1 | 982,306,299 | 30 | 15,927,653,283 |
| National Commission for Social Action | 50 | 15,569,957,450 | 48 | 15,396,767,450 | 2 | 173,190,000 | 50 | 15,569,957,450 | - | - |
| Ministry of Health and Sanitation | 80 | 13,729,882,039 | 27 | 11,050,995,962 | 53 | 2,678,886,077 | 25 | 10,226,934,962 | 55 | 3,502,947,077 |
| Project Fiduciary Management Unit (PFMU) | 12 | 13,603,092,388 | - | - | 12 | 13,603,092,388 | - | - | 12 | 13,603,092,388 |
| National Revenue Authority | 128 | 11,493,818,606 | 115 | 10,795,801,236 | 13 | 698,017,370 | 8 | 3,371,522,500 | 120 | 8,122,296,106 |
| Guma Valley Water Company | 89 | 10,671,652,402 | 80 | 8,678,842,826 | 9 | 1,992,809,576 | 31 | 8,012,066,297 | 58 | 2,659,586,105 |
| Integrated Health Projects Administration Unit (IHPAU) | 20 | 10,434,553,200 | - | - | 20 | 10,434,553,200 | - | - | 20 | 10,434,553,200 |
| Ministry of Fisheries and Marine Resources | 59 | 9,455,766,735 | 56 | 9,434,088,565 | 3 | 21,678,170 | - | - | 59 | 9,455,766,735 |
| Ministry of Youth Affairs | 29 | 9,101,394,100 | 13 | 797,100,000 | 16 | 8,304,294,100 | - | - | 29 | 9,101,394,100 |
| National Telecommunications Commission (Nattom) | 39 | 8,960,606,462 | 17 | 6,584,634,662 | 22 | 2,375,971,800 | 1 | 219,100,000 | 38 | 8,741,506,462 |
| National Electoral Commission (NEC) | 235 | 8,831,192,210 | 220 | 8,574,250,710 | 15 | 256,941,500 | 4 | 3,933,664,503 | 231 | 4,897,527,707 |
| National Civil Registration Authority | 26 | 7,357,843,500 | 13 | 6,325,800,000 | 13 | 1,032,043,500 | 6 | 6,154,800,000 | 20 | 1,203,043,500 |
| National Hiv/Aids Secretariate | 16 | 7,065,059,808 | 12 | 6,843,237,708 | 4 | 221,822,100 | 10 | 6,486,619,458 | 6 | 578,440,350 |
| Kailahun District Council | 166 | 6,792,087,739 | 139 | 5,263,338,749 | 27 | 1,528,748,990 | 66 | 1,037,490,210 | 100 | 5,754,597,529 |
| Fourah Bay College (FBC) | 55 | 6,632,751,425 | 37 | 5,804,684,050 | 18 | 828,067,375 | 16 | 5,369,687,700 | 39 | 1,263,063,725 |
| Kenema District Council | 206 | 6,316,325,598 | 196 | 3,528,325,604 | 10 | 2,787,999,994 | 124 | 1,964,163,000 | 82 | 4,352,162,598 |
| Ministry of Finance | 64 | 5,770,027,185 | 64 | 5,770,027,185 | - | - | - | - | 64 | 5,770,027,185 |
| Sierra Leone Cable Limited | 38 | 5,722,757,236 | 21 | 5,334,455,736 | 17 | 388,301,500 | 3 | 94,825,000 | 35 | 5,627,932,236 |
| Ministry of Information and Communication | 35 | 5,532,179,331 | 10 | 2,485,275,000 | 25 | 3,046,904,331 | - | - | 35 | 5,532,179,331 |
| Freetown City Council (FCC) | 163 | 5,193,720,700 | 142 | 4,570,397,700 | 21 | 623,323,000 | 9 | 295,424,000 | 154 | 4,898,296,700 |
| Ministry of Planning and Economic Development (MOPED) | 96 | 5,144,075,255 | 78 | 2,961,182,500 | 18 | 2,182,892,755 | 69 | 2,618,113,000 | 27 | 2,525,962,255 |
| Sierra Leone Ports Authority | 342 | 5,110,141,030 | 342 | 5,110,141,030 | - | - | 3 | 1,034,846,000 | 339 | 4,075,295,030 |
| Sierra Leone Road Safety Authority | 69 | 4,975,967,540 | 38 | 2,875,212,500 | 31 | 2,100,755,040 | 20 | 755,668,750 | 49 | 4,220,298,790 |
| Moyamba District Council | 218 | 4,847,836,357 | 193 | 2,957,277,281 | 25 | 1,890,559,076 | 76 | 2,200,598,833 | 142 | 2,647,237,524 |
| National Mineral Agency | 100 | 4,628,104,200 | 86 | 2,615,455,150 | 14 | 2,012,649,050 | 81 | 2,561,936,150 | 19 | 2,066,168,050 |
| Teaching Service Commission | 5 | 4,372,865,432 | 4 | 4,345,265,432 | 1 | 27,600,000 | 1 | 4,148,550,432 | 4 | 224,315,000 |
| Koidu New Sengbehun City Council (KNSCC) | 120 | 4,332,916,160 | 104 | 3,843,243,360 | 16 | 489,672,800 | 15 | 1,791,267,570 | 105 | 2,541,648,590 |
| Ministry of Sports | 22 | 4,194,511,823 | 19 | 1,824,540,823 | 3 | 2,369,971,000 | - | - | 22 | 4,194,511,823 |
| National Insurance Company Limited | 208 | 3,828,102,610 | 88 | 2,097,460,564 | 120 | 1,730,642,046 | - | - | 208 | 3,828,102,610 |
| Sierra Leone Airport Authority | 73 | 3,821,758,200 | 73 | 3,821,758,200 | - | - | 69 | 3,691,613,200 | 4 | 130,145,000 |
| Statistics Sierra Leone | 232 | 3,757,579,935 | 229 | 3,664,185,935 | 3 | 93,394,000 | 16 | 542,380,010 | 216 | 3,215,199,925 |
| Tonkolili District Council | 51 | 3,732,468,219 | 34 | 1,802,526,907 | 17 | 1,929,941,312 | 12 | 474,988,407 | 39 | 3,257,478,812 |
| Portloko District Council | 40 | 3,547,985,770 | 39 | 3,535,985,770 | 1 | 12,000,000 | 13 | 2,195,900,140 | 27 | 1,352,085,630 |
| Bo District Council | 36 | 3,462,084,840 | 26 | 2,371,782,500 | 10 | 1,090,302,340 | 13 | 921,673,000 | 23 | 2,540,411,840 |
| Ministry of Foreign Affairs and International Coporation (MFAIC) | 19 | 3,406,655,051 | 11 | 1,800,578,251 | 8 | 1,606,076,800 | 9 | 1,681,178,251 | 10 | 1,725,476,800 |

| | | | | | | | | | | |
|---|-----|---------------|-----|---------------|-----|---------------|----|---------------|-----|---------------|
| Pujehun District Council | 101 | 3,169,921,213 | 61 | 2,287,009,254 | 40 | 882,911,959 | 15 | 1,263,579,654 | 86 | 1,906,341,559 |
| Bo City Council | 93 | 3,109,851,825 | 85 | 1,105,842,825 | 8 | 2,004,009,000 | 10 | 150,000,000 | 83 | 2,959,761,825 |
| Sierra Leone Commercial Bank | 47 | 3,055,137,733 | 34 | 2,953,700,833 | 13 | 101,436,900 | 28 | 1,546,734,093 | 19 | 1,508,403,640 |
| Koinadugu District Council | 29 | 3,012,687,088 | - | - | 29 | 3,012,687,088 | 3 | 146,457,500 | 26 | 2,866,229,588 |
| Kambia District Council | 73 | 2,942,299,847 | 65 | 2,591,946,313 | 8 | 350,353,534 | 11 | 1,673,325,728 | 62 | 1,268,974,119 |
| Bombali District Council | 44 | 2,914,467,430 | 32 | 2,494,322,430 | 12 | 420,145,000 | 20 | 577,860,000 | 24 | 2,336,607,430 |
| Sierra Leone Road Transport Corporation | 292 | 2,644,169,569 | 155 | 1,620,326,631 | 137 | 1,023,842,938 | 1 | 3,600,000 | 291 | 2,640,569,569 |
| Sierra Leone Standards Bureau | 9 | 2,554,239,076 | 9 | 2,554,239,076 | - | - | - | 2,554,239,076 | - | - |
| National Fire Force | 23 | 2,440,305,840 | 23 | 2,440,305,840 | - | - | 13 | 2,118,581,500 | 10 | 321,724,340 |
| Immigration Department | 47 | 2,337,301,689 | 33 | 2,063,450,164 | 14 | 273,851,525 | 3 | 930,327,500 | 44 | 1,406,974,189 |
| Western Area District Council (Ward C) | 106 | 2,318,218,655 | - | - | 106 | 2,318,218,655 | - | - | 106 | 2,318,218,655 |
| Office of the Chief Minister | 74 | 2,182,078,242 | - | - | 74 | 2,182,078,242 | - | - | 74 | 2,182,078,242 |
| West Africa Examination Council (WAEC) | 18 | 2,007,425,746 | - | - | 18 | 2,007,425,746 | - | - | 18 | 2,007,425,746 |
| University of Sierra Leone | 27 | 1,933,321,990 | 27 | 1,933,321,990 | - | - | - | - | 27 | 1,933,321,990 |
| Njala University (Bo Campus) | 76 | 1,919,975,000 | 76 | 1,919,975,000 | - | - | - | - | 76 | 1,919,975,000 |
| Environmental Protection Agency (EPA) | 146 | 1,918,459,552 | 95 | 1,513,784,002 | 51 | 404,675,550 | 9 | 108,326,350 | 137 | 1,810,133,202 |
| Electricity Generating and Transmission Company (EGTC) | 117 | 1,866,242,477 | 22 | 322,947,000 | 95 | 1,543,295,477 | - | - | 117 | 1,866,242,477 |
| Makeni City Council | 21 | 1,767,826,485 | 10 | 616,933,564 | 11 | 1,150,892,921 | 9 | 456,087,000 | 12 | 1,311,739,485 |
| Road Maintenance Fund Administration (RMFA) | 19 | 1,699,697,000 | 19 | 1,699,697,000 | - | - | 19 | 1,699,697,000 | - | - |
| Sierra Leone Investment & Export Promotion Agency (SIEPA) | 183 | 1,578,819,418 | 170 | 1,375,688,518 | 13 | 203,130,900 | - | - | 183 | 1,578,819,418 |
| Bank of Sierra Leone (BSL) | 38 | 1,519,383,750 | 32 | 1,377,877,500 | 6 | 141,506,250 | 31 | 1,346,377,500 | 7 | 173,006,250 |
| Central Intelligence And Security Unit | 54 | 1,507,874,245 | 43 | 648,160,268 | 11 | 859,713,977 | 40 | 672,123,068 | 14 | 835,751,177 |
| Milton Margai College of Education and Technology (MMCET) | 15 | 1,460,956,450 | 15 | 1,460,956,450 | - | - | - | - | 15 | 1,460,956,450 |
| National Youth Service | 24 | 1,423,356,250 | 19 | 1,167,367,000 | 5 | 255,989,250 | - | - | 24 | 1,423,356,250 |
| Kenema City Council | 19 | 1,414,233,500 | 17 | 1,353,233,500 | 2 | 61,000,000 | 12 | 766,500,000 | 7 | 647,733,500 |
| Bonthe Municipal Council | 73 | 1,376,654,075 | 73 | 1,376,654,075 | - | - | - | - | 73 | 1,376,654,075 |
| Falaba District Council | 12 | 1,365,790,165 | 12 | 1,365,790,165 | - | - | 6 | 1,004,015,165 | 6 | 361,775,000 |
| Karene District Council | 15 | 1,277,823,775 | 13 | 977,254,600 | 2 | 300,569,175 | 14 | 1,085,823,775 | 1 | 192,000,000 |
| Sierra Leone Maritime Administration | 46 | 1,220,912,700 | 46 | 1,220,912,700 | - | - | 31 | 746,878,725 | 15 | 474,033,975 |
| Bonthe District Council | 83 | 1,189,184,444 | 50 | 625,398,700 | 33 | 563,785,744 | 12 | 161,520,000 | 71 | 1,027,664,444 |
| Institute of Public Administration and Management (IPAM) | 8 | 1,178,222,328 | 8 | 1,178,222,328 | - | - | 8 | 1,178,222,328 | - | - |
| Kono District Council | 80 | 1,151,987,000 | 65 | 948,933,000 | 15 | 203,054,000 | 11 | 191,675,000 | 69 | 960,312,000 |
| Eastern Polytechnic | 5 | 1,129,654,000 | 4 | 879,654,000 | 1 | 250,000,000 | 3 | 574,724,000 | 2 | 554,930,000 |
| Anti-Corruption Commission (ACC) | 8 | 1,053,403,719 | 8 | 1,053,403,719 | - | - | 8 | 1,053,403,719 | - | - |
| Ministry of Tourism and Cultural Affairs | 19 | 998,377,750 | 17 | 915,817,750 | 2 | 82,560,000 | 19 | 998,377,750 | - | - |
| Portloko City Council | 16 | 961,824,235 | - | - | 16 | 961,824,235 | - | - | 16 | 961,824,235 |
| Office of National Security (ONS) | 15 | 940,500,762 | 11 | 782,835,762 | 4 | 157,665,000 | 9 | 740,502,862 | 6 | 199,997,900 |
| Decentralization Secretariat | 11 | 879,210,000 | - | - | 11 | 879,210,000 | - | - | 11 | 879,210,000 |
| Human Resource Management Office (HRMO) | 23 | 878,912,750 | 20 | 744,312,750 | 3 | 134,600,000 | 16 | 621,520,000 | 7 | 257,392,750 |
| Ministry of Local Government | 18 | 859,140,000 | 16 | 847,330,000 | 2 | 11,810,000 | 16 | 849,240,000 | 2 | 9,900,000 |
| Government Printing Department | 16 | 835,336,500 | 10 | 607,035,000 | 6 | 228,301,500 | - | - | 16 | 835,336,500 |
| Petroleum Regulatory Agency | 36 | 791,112,475 | 29 | 671,590,475 | 7 | 119,522,000 | - | - | 36 | 791,112,475 |
| Ministry of Technical and Higher Education | 15 | 785,789,925 | 11 | 336,760,000 | 4 | 449,029,925 | 1 | 90,060,000 | 14 | 695,729,925 |
| Sierra Leone Broadcasting Co-Operation | 10 | 773,030,000 | - | - | 10 | 773,030,000 | - | - | 10 | 773,030,000 |
| College of Medicine and Allied Health Sciences (COMAHS) | 31 | 730,830,620 | 31 | 730,830,620 | - | - | 16 | 323,676,605 | 15 | 407,154,015 |
| Cabinet Secretariat | 25 | 720,217,860 | 19 | 494,477,060 | 6 | 225,740,800 | 1 | 128,020,000 | 24 | 592,197,860 |
| Ministry of Lands | 18 | 691,180,500 | 18 | 691,180,500 | - | - | 10 | 408,400,000 | 8 | 282,780,500 |
| Ernest Bai Koroma University of Science and Technology (EBKUST) | 22 | 656,310,000 | 2 | 303,800,000 | 20 | 352,510,000 | 1 | 286,800,000 | 21 | 369,510,000 |
| House of Parliament | 12 | 637,330,000 | - | - | 12 | 637,330,000 | - | - | 12 | 637,330,000 |
| National Commission for Privatisation | 53 | 610,979,365 | 28 | 206,292,027 | 25 | 404,687,338 | 5 | 54,691,000 | 48 | 556,488,365 |
| National Authorising Office | 48 | 599,221,222 | 31 | 316,817,322 | 17 | 282,403,900 | 1 | 168,000,000 | 47 | 431,221,222 |
| Sierra Leone State Lottery | 119 | 582,368,650 | 114 | 579,507,650 | 5 | 2,861,000 | - | - | 119 | 582,368,650 |
| Judicial and Legal Commission | 5 | 549,142,497 | - | - | 5 | 549,142,497 | - | - | 5 | 549,142,497 |
| National Tourist Board | 10 | 520,745,500 | 7 | 301,267,000 | 3 | 219,478,500 | 9 | 517,304,500 | 1 | 3,441,000 |
| Law Officers Department | 11 | 508,925,000 | 11 | 508,925,000 | - | - | - | - | 11 | 508,925,000 |
| Sierra Leone Telecommunication (Sieratel) | 27 | 508,841,750 | 22 | 433,410,500 | 5 | 75,431,250 | 23 | 446,693,000 | 4 | 62,148,750 |
| Public Sector Reform | 10 | 442,277,500 | 10 | 442,277,500 | - | - | - | - | 10 | 442,277,500 |
| National Medical Supplies Agency | 9 | 411,323,750 | - | - | 9 | 411,323,750 | - | - | 9 | 411,323,750 |
| Ministry of Social Welfare Gender and Children Affairs | 10 | 405,226,000 | 10 | 405,226,000 | - | - | - | - | 10 | 405,226,000 |
| National Youth Commission | 33 | 386,591,896 | - | - | 33 | 386,591,896 | - | - | 33 | 386,591,896 |
| Sierra Leone Producing and Marketing Board | 40 | 381,444,063 | - | - | 40 | 381,444,063 | - | - | 40 | 381,444,063 |
| Financial Intelligence Unit (FIU) | 30 | 369,980,766 | 13 | 253,116,766 | 17 | 116,864,000 | - | - | 30 | 369,980,766 |
| Law Reform | 75 | 349,290,763 | 46 | 245,970,170 | 29 | 103,320,593 | 23 | 106,988,068 | 52 | 242,302,695 |
| Human Right Commission Sierra Leone (HRCSL) | 34 | 340,680,000 | 26 | 273,350,000 | 8 | 67,330,000 | 25 | 219,875,000 | 9 | 120,805,000 |
| Sierra Leone Metrological Agency | 18 | 333,774,800 | 18 | 333,774,800 | - | - | - | - | 18 | 333,774,800 |
| National Commission for Persons with Disability | 37 | 332,620,154 | 15 | 190,373,662 | 22 | 142,246,492 | - | - | 37 | 332,620,154 |
| Sierra Leone Producing and Marketing Company | 47 | 304,117,700 | - | - | 47 | 304,117,700 | 15 | 34,117,000 | 32 | 270,000,700 |
| Pharmacy Board Of Sierra Leone | 54 | 285,224,855 | 53 | 278,624,855 | 1 | 6,600,000 | - | - | 54 | 285,224,855 |
| Sierra Leone Postal Service (SALPOST) | 155 | 279,636,000 | 56 | 87,674,000 | 99 | 191,962,000 | - | - | 155 | 279,636,000 |
| Tertiary Education Commission | 97 | 277,879,866 | 68 | 189,961,457 | 29 | 87,918,409 | - | - | 97 | 277,879,866 |
| Ministry of Trade and Industry | 13 | 260,305,500 | 8 | 146,708,850 | 5 | 113,596,650 | - | - | 13 | 260,305,500 |
| Corporate Affairs Commission (CAC) | 9 | 251,259,685 | 8 | 234,381,685 | 1 | 16,878,000 | 5 | 118,170,685 | 4 | 133,089,000 |
| National Protected Area Authority | 11 | 226,291,150 | 8 | 164,304,250 | 3 | 61,986,900 | 8 | 164,304,250 | 3 | 61,986,900 |
| Ministry of Water Resources | 10 | 224,827,000 | 10 | 224,827,000 | - | - | - | - | 10 | 224,827,000 |
| Sierra Leone National Shipping Company | 46 | 198,796,800 | 37 | 151,830,550 | 9 | 46,966,250 | - | - | 46 | 198,796,800 |
| Political Parties Registration Commission | 14 | 196,451,000 | 6 | 127,466,900 | 8 | 68,984,100 | 2 | 16,386,000 | 12 | 180,065,000 |
| Nuclear Safety and Radiation Protection Authority | 13 | 176,232,000 | 5 | 68,000,000 | 8 | 108,232,000 | 5 | 68,000,000 | 8 | 108,232,000 |
| Sierra Leone Electricity and Water Regulatory Commission | 34 | 174,349,853 | - | - | 34 | 174,349,853 | - | - | 34 | 174,349,853 |
| Independent Media Commission (IMC) | 39 | 164,522,245 | - | - | 39 | 164,522,245 | - | - | 39 | 164,522,245 |
| Civil Service Training College | 12 | 157,975,000 | 11 | 156,175,000 | 1 | 1,800,000 | 6 | 106,175,000 | 6 | 51,800,000 |
| Medical and Dental Council of Sierra Leone (MDCSL) | 70 | 156,179,800 | - | - | 70 | 156,179,800 | - | - | 70 | 156,179,800 |
| National Assets and Government Property Commission (NAGPC) | 23 | 154,023,375 | - | - | 23 | 154,023,375 | 2 | 6,588,750 | 21 | 147,434,625 |
| Sierra Leone Agricultural Research Institute | 22 | 152,460,500 | 17 | 132,451,500 | 5 | 20,009,000 | - | - | 22 | 152,460,500 |
| Public Service Commission | 7 | 146,324,725 | - | - | 7 | 146,324,725 | - | - | 7 | 146,324,725 |
| Legal Aid Board | 13 | 129,199,762 | 13 | 129,199,762 | - | - | - | - | 13 | 129,199,762 |
| Administrator and Registrar General's Office | 6 | 117,000,000 | - | - | 6 | 117,000,000 | - | - | 6 | 117,000,000 |
| Sierra Leone National Commission on Small Arms | 24 | 105,474,710 | 20 | 79,587,380 | 4 | 25,887,330 | - | - | 24 | 105,474,710 |
| Independent Police Complaint Board | 21 | 88,639,960 | - | - | 21 | 88,639,960 | - | - | 21 | 88,639,960 |
| Local Government Service Commission (LSSC) | 6 | 76,732,500 | 4 | 36,400,000 | 2 | 40,332,500 | - | - | 6 | 76,732,500 |
| Office of the Ombudsman | 48 | 74,951,715 | 30 | 43,228,965 | 18 | 31,722,750 | - | - | 48 | 74,951,715 |
| Sierra Leone Insurance Commission (SLICOM) | 18 | 52,174,500 | 4 | 7,012,500 | 14 | 45,162,000 | - | - | 18 | 52,174,500 |
| National Drug Enforcement Agency | 13 | 45,140,000 | 12 | 42,832,000 | 1 | 2,308,000 | 1 | 979,000 | 12 | 44,161,000 |
| Sierra Leone Civil Aviation Authority (SLCAA) | 1 | 36,050,000 | - | - | 1 | 36,050,000 | 1 | 36,050,000 | - | - |

| Top Paid Government Suppliers in 2019 | | | |
|---------------------------------------|---|--------------------------------|------------------------------------|
| Sn | Business Name | Number of Procurement Executed | Value of Procurement Executed (Le) |
| 1 | FalconIs Gt Motors F2co Dubai | 1 | 75,994,242,150 |
| 2 | Davis & Dawn (Uk) Ltd. | 1 | 72,054,612,234 |
| 3 | Emco Construction & Logistic Co | 1 | 71,133,972,000 |
| 4 | Alie Abess Transport & General Services | 1 | 67,144,217,500 |
| 5 | Alphonso King Investment (SL) Ltd | 3 | 48,062,175,535 |
| 6 | Wingin Heavy Duty Machine Company (SI) Ltd. | 2 | 46,221,850,960 |
| 7 | Northern Star | 1 | 40,307,075,350 |
| 8 | Misheel Kay Construction & Services (SL) Ltd | 6 | 37,556,458,000 |
| 9 | Centurion Engineering & Alic | 1 | 28,000,000,000 |
| 10 | Infiniti Trading Company | 11 | 26,903,382,279 |
| 11 | Yagala Enterprise | 1 | 23,246,097,300 |
| 12 | Gbindi Construction Enterprise | 1 | 20,911,197,512 |
| 13 | Procurement World | 4 | 19,007,703,000 |
| 14 | Anagkazo Ventures Company Ltd | 4 | 17,107,211,171 |
| 15 | International Construction Company Ltd. | 3 | 15,808,904,160 |
| 16 | Larubasa Investment Ltd | 1 | 13,890,103,400 |
| 17 | Mikula Ltd Construction & General Merchant | 2 | 13,104,704,000 |
| 18 | M & S Holdings Ltd | 6 | 12,769,007,299 |
| 19 | Hamza Trading Company (SI) Ltd. | 1 | 11,959,245,000 |
| 20 | Lioning Stone Trading | 1 | 11,147,000,000 |
| 21 | Speed Wing Investment (SL) Ltd | 6 | 11,082,675,000 |
| 22 | Capitol Trading Company Ltd. | 1 | 10,783,875,000 |
| 23 | Cc & S Enterprise | 1 | 10,402,700,000 |
| 24 | B.M Kodami S.L | 2 | 10,087,604,300 |
| 25 | Khan Construction And General Services | 3 | 9,980,180,000 |
| 26 | Fajaha Investment Construction & General Services | 7 | 7,979,506,411 |
| 27 | Unique Solutions Company Ltd | 5 | 7,939,869,239 |
| 28 | H.M Safideen | 89 | 7,325,342,253 |
| 29 | International Consulting Services Ltd | 1 | 6,689,329,338 |
| 30 | Eight Stars Procurement Ltd | 2 | 6,531,861,369 |
| 31 | G-Linx Logistics And Procurement Services | 1 | 6,468,548,302 |
| 32 | Rsm Risk Assurance Llp Uk | 1 | 6,308,408,379 |
| 33 | Neema Agricole Faso | 2 | 6,031,250,000 |
| 34 | Eddie-K Enterprise | 75 | 6,002,729,746 |
| 35 | God With Us & General Construction Services | 3 | 5,994,935,795 |
| 36 | A. A. Enterprises Ltd | 124 | 5,945,816,087 |
| 37 | Atlantic Logistics Clearing | 3 | 5,530,640,000 |
| 38 | Norlan Investment And General Services | 2 | 5,529,844,363 |
| 39 | Beigin Construction & General Services | 4 | 5,370,399,025 |
| 40 | KIS Procurement And Supply | 7 | 5,306,732,000 |
| 41 | Jalpha Construction & General Services | 4 | 5,276,896,567 |
| 42 | Cis Bee Procurement & Investment Ltd | 4 | 5,192,685,000 |
| 43 | Global Procurement (SL) Ltd | 5 | 5,084,020,000 |
| 44 | Bhb Gmbh Project Management | 1 | 4,917,929,500 |
| 45 | Broad Engineering & Construction | 1 | 4,805,357,284 |
| 46 | Noguchi Memorial Institute For Medical Research & School of Public Uealth | 1 | 4,801,164,500 |
| 47 | Faj Investment | 8 | 4,604,408,000 |
| 48 | National Petroleum (SL) Ltd | 44 | 4,225,720,750 |
| 49 | Charlie Goldsmith Associated Ltd | 1 | 4,148,550,432 |
| 50 | Tropical Motors | 3 | 3,977,973,692 |
| 51 | Raal Trading Company Limited | 2 | 3,922,456,527 |
| 52 | Kanji Construction And General Services | 2 | 3,819,011,725 |
| 53 | Hdf & Company Limited | 1 | 3,803,337,034 |
| 54 | Cinderella Travel & Tours (SL) Ltd | 18 | 3,757,568,000 |
| 55 | Atkins International Limited | 1 | 3,712,346,508 |

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| 56 | Dougoutoni Construction And General Services | 1 | 3,675,000,000 |
| 57 | Free Balance Incorporated | 1 | 3,645,609,783 |
| 58 | Business Equipment Services | 3 | 3,611,008,532 |
| 59 | Maina Seed Company Ltd | 1 | 3,570,500,000 |
| 60 | Cofa Construction And General Services | 1 | 3,404,198,460 |
| 61 | Planning Green Futures (SL) Ltd | 5 | 3,379,560,300 |
| 62 | Nab's Tech Printing | 28 | 3,324,341,000 |
| 63 | Rolaan Enterprises | 27 | 3,283,169,888 |
| 64 | Index Enterprise | 80 | 3,148,085,442 |
| 65 | Pavi-Fort | 1 | 2,993,500,000 |
| 66 | Interswitch Limited | 1 | 2,767,230,000 |
| 67 | Saad Group/Advanced And Logistics Trading SI | 1 | 2,752,395,000 |
| 68 | Blue-Ray Company Limited | 2 | 2,746,677,350 |
| 69 | B-Dev Consultancy (SI) | 2 | 2,603,743,243 |
| 70 | Dolymaya Enterprise | 1 | 2,554,606,865 |
| 71 | Kumse Construction & General Services | 8 | 2,539,955,340 |
| 72 | Niche Technology (SL) Limited | 2 | 2,530,300,000 |
| 73 | Salini Impregilo S.P.A | 1 | 2,513,755,463 |
| 74 | Continental Africa Minerals (SL) Limited | 4 | 2,423,725,250 |
| 75 | Yoz Services Limited | 6 | 2,347,796,100 |
| 76 | Greenland Plantation | 1 | 2,284,181,360 |
| 77 | Beeseke Enterprise | 1 | 2,237,069,440 |
| 78 | Tracom | 1 | 2,223,000,000 |
| 79 | Steadman Global Consulting Limited | 1 | 2,123,000,000 |
| 80 | House Of Electronics (SL) Ltd | 108 | 2,106,569,427 |
| 81 | Afcom | 1 | 2,095,740,000 |
| 82 | Messer Salman Motors | 1 | 1,983,360,000 |
| 83 | Nico (SL) Limited | 10 | 1,971,352,027 |
| 84 | Yap Enterprises | 4 | 1,966,136,000 |
| 85 | Hadissa (SI) Limited | 1 | 1,931,131,505 |
| 86 | Zahrma Enterprises | 13 | 1,908,746,900 |
| 87 | Fabiz Enterprises | 12 | 1,898,973,000 |
| 88 | Koadia Ent | 2 | 1,877,397,779 |
| 89 | J.M.G. Construction & General Services | 28 | 1,857,203,504 |
| 90 | Freetown Commodity Limited | 2 | 1,825,466,450 |
| 91 | Kam Enterprise | 4 | 1,807,530,000 |
| 92 | Alshuebo Enterprise | 1 | 1,737,400,000 |
| 93 | My Goal Saver Limited | 3 | 1,666,935,000 |
| 94 | Messrs Danta Enterprise And Pharmaceuticals | 1 | 1,662,375,000 |
| 95 | Ming And Construction SI Ltd | 1 | 1,660,057,000 |
| 96 | Jojain Trading | 1 | 1,651,164,000 |
| 97 | E J & Co Ltd | 5 | 1,646,863,960 |
| 98 | Lawsons Company | 1 | 1,643,468,000 |
| 99 | Medina General Construction And Engineering Services | 2 | 1,595,433,514 |
| 100 | Cica Motors SL | 5 | 1,571,295,517 |
| 101 | Enic Computers | 26 | 1,554,225,250 |
| 102 | Mando Construction Company (SL) Ltd | 4 | 1,541,437,334 |
| 103 | Razpec Holdings And Procurement Centre | 8 | 1,501,440,388 |
| 104 | Favic Investment | 1 | 1,500,000,000 |
| 105 | Solet Multi Services | 53 | 1,495,157,211 |
| 106 | St Alice Trading | 2 | 1,487,007,000 |
| 107 | S-3 Services | 2 | 1,485,855,000 |
| 108 | K-Links Construction & General Services | 2 | 1,482,564,264 |
| 109 | Jz Shamel Stores | 1 | 1,438,723,200 |
| 110 | Macci General Suppliers & Construction Company Ltd | 4 | 1,399,510,454 |

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|-----|--|----|---------------|
| 111 | Topman Usa Co. Ltd | 1 | 1,399,230,000 |
| 112 | Successful Enterprise | 1 | 1,392,591,500 |
| 113 | Agel Construction Enterprises | 2 | 1,383,310,000 |
| 114 | Tee Man Construction & General Services | 4 | 1,357,092,500 |
| 115 | MKI (SL) Limited | 4 | 1,350,005,500 |
| 116 | Express Consultancy | 1 | 1,334,744,300 |
| 117 | Ferreh Enterprise | 1 | 1,331,700,000 |
| 118 | Brunnenbau Conrad SI Ltd | 1 | 1,313,910,950 |
| 119 | Smart Contracting & General Services | 2 | 1,304,791,000 |
| 120 | Mada Vizo Enterprise | 4 | 1,298,150,000 |
| 121 | Hudmais Investment And General Merchandise | 6 | 1,286,400,000 |
| 122 | Hayat Auto Spares Ltd | 49 | 1,269,419,825 |
| 123 | Roger-Smith United | 1 | 1,258,130,000 |
| 124 | Al Umar Ventures | 2 | 1,224,487,000 |
| 125 | A.K.J Group Of Companies | 2 | 1,220,714,100 |
| 126 | General Supplies And Construction Enterprises | 5 | 1,220,677,839 |
| 127 | Ess Bee International (SL) Ltd | 29 | 1,217,183,200 |
| 128 | Office World Group | 28 | 1,196,564,490 |
| 129 | Glotech Property Services | 1 | 1,177,860,000 |
| 130 | Namus General Services | 3 | 1,174,854,000 |
| 131 | Satguru Travel And Tours | 30 | 1,143,101,600 |
| 132 | Aureol Travel Agency Limited | 2 | 1,141,979,000 |
| 133 | Associate Investment | 5 | 1,120,645,000 |
| 134 | Stronge Investment Limited | 1 | 1,117,621,800 |
| 135 | Yoni Commercial Enterprises Services | 15 | 1,099,253,530 |
| 136 | Dankminat Construction | 4 | 1,098,062,480 |
| 137 | Rolmac Enterprise | 21 | 1,095,803,275 |
| 138 | Indigines Trading And Construction Compant Ltd | 6 | 1,094,124,873 |
| 139 | Welfare Logistics | 22 | 1,092,446,250 |
| 140 | Welfare Logistics | 14 | 1,088,954,596 |
| 141 | Quality Logistic & Supply General Merchandise | 6 | 1,078,567,002 |
| 142 | Sheruk Enterprises | 24 | 1,068,489,225 |
| 143 | S.V Electricals | 2 | 1,066,114,500 |
| 144 | Liverpool Investment Company Ltd | 15 | 1,047,106,079 |
| 145 | G. Jaka Construction & General Services | 4 | 1,041,750,148 |
| 146 | Cee Dee Investment Company Limited | 2 | 1,030,700,000 |
| 147 | Excellent Government Printing Department | 16 | 1,021,779,058 |
| 148 | The Tours Enterprise | 1 | 1,020,976,000 |
| 149 | SawanoH Enterprise | 4 | 1,019,535,000 |
| 150 | Destiny World Wide (SL) Ltd | 13 | 1,012,436,761 |
| 151 | Hectoria Investment | 2 | 1,005,360,000 |
| 152 | Sullayikie Construction & General Services | 11 | 1,003,357,564 |
| 153 | Nationwide Construction & General Services | 13 | 995,194,796 |
| 154 | Masses Enterprise | 2 | 994,248,000 |
| 155 | Integrated Power & Control Solutions Ltd | 27 | 990,060,900 |
| 156 | Ngo Development Company Ltd | 1 | 984,865,000 |
| 157 | Jam Holdings (SL) Limited | 19 | 972,278,860 |
| 158 | Breat Construction Ltd | 1 | 971,099,588 |
| 159 | Marnad Enterprise & General Services | 1 | 970,790,000 |
| 160 | Diaco Investment (SL) Ltd | 5 | 961,747,132 |

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| 161 | Dozic Enterprise And General Merchandise | 36 | 959,803,250 |
| 162 | Vector Procurement And General Supply | 1 | 957,950,000 |
| 163 | Santmol Construction Enterprise | 4 | 956,819,600 |
| 164 | Magala Enterprise | 12 | 949,920,000 |
| 165 | Action Construction And Logistic Supply | 4 | 949,164,056 |
| 166 | Sambody Construction & Pro Services | 1 | 947,175,000 |
| 167 | Dachris Construction & Supplies Agency | 15 | 934,712,500 |
| 168 | Wego Complex Ltd | 2 | 932,000,000 |
| 169 | Millerine Enterprise | 6 | 928,699,155 |
| 170 | Yat Kay Construction Enterprise | 4 | 919,630,380 |
| 171 | I And I Construction Supplies And General Services | 7 | 916,692,000 |
| 172 | Grace Mark Engineering And Construction Services | 8 | 897,459,036 |
| 173 | Ein Investment | 1 | 870,000,000 |
| 174 | Sannu Construction And General Service | 2 | 857,940,000 |
| 175 | Office Solutions | 30 | 857,843,400 |
| 176 | Seasons Sierra Leone | 1 | 856,465,000 |
| 177 | Comsoft Solutions SI Ltd | 6 | 846,666,330 |
| 178 | Salman Motors | 7 | 824,480,000 |
| 179 | Kalleone Group Of Companies | 1 | 819,000,000 |
| 180 | Entabuy Agency | 38 | 815,385,400 |
| 181 | Koko Investment | 1 | 799,420,000 |
| 182 | Medzick International Enterprise (Lot2) | 1 | 795,890,000 |
| 183 | Lafents Investment And General Merchandise | 10 | 793,727,510 |
| 184 | Infinity ICT General Merchandise | 8 | 792,830,000 |
| 185 | Jebbeh Sara Bangura | 1 | 788,980,500 |
| 186 | Jaidev Store | 28 | 787,928,797 |
| 187 | Cajass Venture | 1 | 782,950,000 |
| 188 | Madiba Enterprise | 1 | 775,550,000 |
| 189 | Bintex Inc Ltd | 21 | 771,442,100 |
| 190 | Peas Enterprise (SL) Limited | 3 | 771,338,715 |
| 191 | Artline Enterprise and General Merchandise | 18 | 765,976,500 |
| 192 | VIP Trading Company | 11 | 757,163,000 |
| 193 | De Fitha And Koi Kpaka Enterprises | 3 | 745,220,350 |
| 194 | Tamdell Investment | 33 | 740,667,250 |
| 195 | Valentino Construction Services | 2 | 735,467,658 |
| 196 | Kamed Investment | 16 | 726,122,741 |
| 197 | Ya Marie Investment & General Merchandise | 6 | 715,085,213 |
| 198 | Dokkal Enterprises | 21 | 710,759,700 |
| 199 | Hawa Kindo Investment | 1 | 710,000,000 |
| 200 | Abdulai Boie Jalloh Motor Garage | 5 | 709,500,450 |
| 201 | Total Sierra Leone Limited | 24 | 707,006,596 |
| 202 | Yeanie Enterprise | 9 | 702,891,999 |
| 203 | Metro Stationery Store | 67 | 698,898,209 |
| 204 | Tapeh Bruwal General Supply & Construction Company | 2 | 692,674,250 |
| 205 | Brotherhood Investment | 12 | 690,874,552 |
| 206 | Interlinks Investment Ltd | 1 | 684,000,000 |
| 207 | Faith Enterprises | 2 | 678,040,000 |
| 208 | A-Plus Auto Spares | 3 | 671,900,000 |
| 209 | Kuma Logistics | 1 | 663,341,000 |
| 210 | Vitec Enterprises | 21 | 642,971,941 |
| 211 | Mimie Construction Enterprises | 12 | 640,600,650 |
| 212 | Jappa Enterprises | 1 | 632,208,000 |
| 213 | Kj Kabia Enterprises | 1 | 620,478,000 |
| 214 | Nanefinoh Construction And Gen. Services | 1 | 618,019,000 |
| 215 | Asadco Trading Engineering Construction Procurement & Logistics | 16 | 611,024,150 |

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| 216 | Linko General Merchandise | 1 | 611,000,000 |
| 217 | Munim Construction & General Services | 9 | 607,771,175 |
| 218 | Chidex Group Holdings Ltd | 20 | 606,823,500 |
| 219 | J. B Enterprise & Construction | 9 | 605,635,773 |
| 220 | Monyaba Supply Services | 1 | 604,327,500 |
| 221 | Choithram Electricals And Electronics (SL) Ltd | 45 | 603,405,421 |
| 222 | Abu Wanjay Stationery & Gift Shop | 26 | 602,940,000 |
| 223 | Jamjay Agricultural Logistics & Estate Company | 2 | 601,384,400 |
| 224 | Lincon Construction And Logistics | 1 | 600,000,000 |
| 225 | MA Reda & Co | 1 | 600,000,000 |
| 226 | Emm & Pee Business Venture | 1 | 594,660,000 |
| 227 | Assil Trading & Construction Company | 5 | 582,978,340 |
| 228 | Helbain Engineering Services | 1 | 570,000,000 |
| 229 | Jarra Enterprises | 2 | 567,900,000 |
| 230 | Matu And Dondo Enterprise | 9 | 566,698,553 |
| 231 | Legallia Group Limited | 6 | 562,968,750 |
| 232 | Covective Imtietive Construction Company | 1 | 562,333,000 |
| 233 | Trikon Enterprise Construction & General Services | 4 | 555,865,000 |
| 234 | Geoma Jargoh Investment | 27 | 552,182,500 |
| 235 | Nyanda Construction Company | 1 | 547,021,545 |
| 236 | Peace Garden Enterprise | 1 | 546,035,000 |
| 237 | Mr. Klin Cleaning Pest Control And General Services | 11 | 543,617,000 |
| 238 | Wann Construction And General Supply Ltd | 4 | 540,623,645 |
| 239 | Computer Shop | 28 | 536,136,500 |
| 240 | Binty-Med And Sons | 5 | 535,342,401 |
| 241 | Bailans Construction & General Supplies | 12 | 533,240,000 |
| 242 | Salgus Venture | 2 | 532,875,306 |
| 243 | Caisey Consultancy & Construction General Services | 2 | 532,784,500 |
| 244 | Community Agricultural Development Association | 2 | 527,344,400 |
| 245 | Pretty Small Small Things Enterprises | 10 | 525,567,965 |
| 246 | Munafa Agrie Service Provider | 2 | 525,119,980 |
| 247 | Poontar Trading & Construction Enterprise | 4 | 524,311,000 |
| 248 | Simbaru United Pharmacecitical Enterprise | 1 | 518,573,000 |
| 249 | G&K Construction | 1 | 518,200,000 |
| 250 | Seed Tech International (SI) Ltd | 1 | 514,840,000 |
| 251 | Manthdent Construction Services | 1 | 513,131,666 |
| 252 | Ahamor Construction Engineering Services | 2 | 510,063,752 |
| 253 | Ngava Enterprises | 1 | 509,383,000 |
| 254 | Hi-Class Construction & General Services | 3 | 508,098,810 |
| 255 | Lacost Engineering & General Suppliers | 4 | 505,927,695 |
| 256 | Print Point Limited | 10 | 502,032,500 |
| 257 | Mit Construction And General Service. | 1 | 498,952,545 |
| 258 | Tu-Jabs Enterprise And General Services | 1 | 495,667,000 |
| 259 | Zainbra Enterprise | 6 | 491,520,250 |
| 260 | Wilaaau And Son Company Limited | 1 | 489,206,655 |
| 261 | Suanita (SL) Limited | 1 | 481,761,000 |
| 262 | Stationery Shop (SL) | 16 | 481,729,500 |
| 263 | Meltonet Construction & General Services | 4 | 479,967,400 |
| 264 | Fawaz Construction And General Services | 9 | 473,343,176 |
| 265 | Salima Farmer's Association | 2 | 470,000,000 |
| 266 | Dels Enterprises | 7 | 468,733,750 |
| 267 | Manzola Construction & General Service | 2 | 467,192,242 |
| 268 | Agisheth Construction Enterprise | 2 | 465,475,162 |
| 269 | Stella Maris | 1 | 462,762,000 |
| 270 | Saleany Cooling & Training Services | 2 | 460,890,000 |
| 271 | Kayamba Construction & General Services | 2 | 459,172,000 |
| 272 | Rocky Construction & General Suppliers | 24 | 452,493,869 |
| 273 | Medhass Construction Venture | 2 | 451,727,650 |
| 274 | I.B Jalloh Enterprise | 9 | 449,800,000 |
| 275 | J & J Business Investment | 29 | 449,028,000 |
| 276 | Waves Investment & General Services | 2 | 445,880,000 |
| 277 | Estu Enterprise Construction And General Merchandise | 3 | 445,515,000 |
| 278 | Faris International Services And Computer Shop | 3 | 445,239,000 |
| 279 | Wake Up Venture | 1 | 441,408,000 |
| 280 | Savko Travel Agency | 12 | 440,613,500 |
| 281 | Naniya Enterprise | 10 | 440,431,000 |
| 282 | Lucky Gold Star | 17 | 436,559,500 |
| 283 | Another Line Investment | 15 | 435,938,125 |
| 284 | Techwire Ict Solutions | 6 | 435,277,000 |
| 285 | Kokobeh Enterprise | 1 | 433,080,000 |

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| 286 | Blue Whale Travel Agency | 6 | 429,874,750 |
| 287 | Big Bang World Corporation Ltd | 3 | 428,173,500 |
| 288 | Icon Primax | 1 | 426,660,000 |
| 289 | M-Naan And Sons Company | 2 | 426,243,296 |
| 290 | Fawaz Building Materials | 10 | 423,396,000 |
| 291 | Nabila Construction & General Services | 4 | 422,611,005 |
| 292 | G's Construction And Trading | 5 | 422,266,750 |
| 293 | Adram Enterprise | 8 | 418,392,600 |
| 294 | Delpremasha Company (SL) Limited | 6 | 417,746,000 |
| 295 | Jif Construction And General Services | 3 | 414,116,000 |
| 296 | Mbelleh Construction And General Services | 6 | 413,530,210 |
| 297 | Ossaf-Saj And General Merchandise | 2 | 413,139,200 |
| 298 | Bock-Mak Construction And Gen.Services | 2 | 408,938,000 |
| 299 | It Governance Limited | 1 | 407,080,543 |
| 300 | Lusbon Construction And General Services | 6 | 405,000,000 |
| 301 | Bullion Construction And General Services | 1 | 404,994,200 |
| 302 | Nobility Investment | 30 | 403,110,000 |
| 303 | Neneh's Enterprise | 1 | 402,855,522 |
| 304 | Manersay Enterprise | 1 | 401,281,000 |
| 305 | Erico Stationery, Construction And Gen Services | 17 | 401,008,750 |
| 306 | Med Turay And Son Construction & General Services | 7 | 400,443,000 |
| 307 | Salim Trading Services | 11 | 399,830,867 |
| 308 | Mak 2 Construction And General Services | 1 | 398,098,050 |
| 309 | Bank-On-Trading | 1 | 397,401,000 |
| 310 | Hussein Basma Auto Spares | 29 | 396,051,500 |
| 311 | IPC Travel And Tours | 12 | 393,939,400 |
| 312 | Battis Interior Home And Office Décor | 6 | 387,280,000 |
| 313 | Joy Solution Enterprise | 17 | 381,301,000 |
| 314 | Jordan Security Services | 2 | 381,000,000 |
| 315 | Rios Trading & General Supplies | 8 | 379,197,550 |
| 316 | Alsumaka Enterprise | 25 | 377,114,500 |
| 317 | Alpha Barrie Enterprises | 1 | 375,360,000 |
| 318 | Aluminium Kassir | 14 | 375,279,500 |
| 319 | Jaramana Logistics & Supplies | 4 | 374,000,000 |
| 320 | Sahid Construction & General Services | 2 | 370,800,000 |
| 321 | Fiahette Enterprises | 11 | 368,423,000 |
| 322 | Batrays Business Agency | 5 | 367,270,000 |
| 323 | Alsia Construction And General Services | 2 | 367,026,000 |
| 324 | Pnet.Com And General Services | 43 | 366,231,427 |
| 325 | Edward Kanu Enterprise | 9 | 365,100,000 |
| 326 | Delins Enterprises | 4 | 365,028,000 |
| 327 | Daramco Construction And General Supplies | 15 | 360,969,000 |
| 328 | Khalil And Fadi Auto Spares | 4 | 360,700,500 |
| 329 | Habib-Kay Enterprise | 2 | 358,612,550 |
| 330 | Fasad Engineering Business Services | 17 | 358,404,000 |
| 331 | Leone Merchant | 2 | 356,564,000 |
| 332 | Excellent Construction And General Services | 5 | 355,533,944 |
| 333 | Ph Enterprise & Construction & Gen. Suppliers | 1 | 354,144,000 |
| 334 | Shalimar Trading Ltd | 4 | 353,950,000 |
| 335 | Etrex Limited Uk | 1 | 352,263,600 |
| 336 | Ish Disital Printing & Stationery | 3 | 351,540,000 |
| 337 | Wara Wara Construction & General Services | 2 | 351,250,000 |
| 338 | Green Life Investment | 27 | 350,662,425 |
| 339 | Glitz Travel And Tours | 12 | 349,454,610 |
| 340 | Eric Computers | 2 | 347,529,080 |
| 341 | Jacqueline Davies | 1 | 347,400,000 |
| 342 | M.S. Colligates | 1 | 344,089,000 |
| 343 | Alpha Computer Limited | 1 | 343,540,000 |
| 344 | Jaward El-Zain And Sons | 9 | 341,649,250 |
| 345 | Kpanga Construction & General Supplies | 3 | 340,496,540 |
| 346 | Seselah Hightech Building Materials & Construction | 5 | 340,000,000 |
| 347 | Dbase Solution Ltd. | 5 | 338,465,000 |
| 348 | Blue Print Construction Company Limited | 2 | 335,273,095 |
| 349 | Alkor Construction & General Services | 2 | 334,856,400 |
| 350 | Maureen Shine (SL) Ltd | 7 | 328,880,000 |
| 351 | Modern Tech-Services And General Suppliers | 25 | 328,023,887 |
| 352 | AB & B Construction Enterprises | 7 | 327,972,000 |
| 353 | Hasco Buying & Selling Centre | 11 | 325,500,000 |
| 354 | Mwokhona Businss Venture | 2 | 325,480,000 |
| 355 | Napila Construction And General Services | 17 | 320,398,700 |

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| 356 | Aarc Limited | 1 | 316,307,700 |
| 357 | Kings Electricals And Electronics | 28 | 313,331,231 |
| 358 | Kai2 Construction And General Services | 1 | 312,996,000 |
| 359 | H.V Investment | 1 | 312,780,000 |
| 360 | Dibia Construction & General Services | 2 | 312,124,325 |
| 361 | Future Investment Services | 3 | 310,004,000 |
| 362 | E-Solution Company Limited | 7 | 308,850,000 |
| 363 | Sawaneh Ent. | 6 | 306,875,800 |
| 364 | K.J Kabia | 1 | 305,349,500 |
| 365 | Five Continent Trading Ent | 46 | 305,251,000 |
| 366 | Baraka Investment (SL) Limited | 6 | 305,010,000 |
| 367 | Dolphin Services | 9 | 300,788,250 |
| 368 | C & S Suppliers And Building Construction | 1 | 300,410,000 |
| 369 | Roy Global Limited | 6 | 299,300,000 |
| 370 | Alifatu Suppliers & General Construction | 1 | 298,519,107 |
| 371 | Minaam & Sons Company Ltd | 1 | 297,243,210 |
| 372 | Albak Trade Link | 5 | 294,530,000 |
| 373 | Mack Pharmacy | 2 | 294,250,000 |
| 374 | Babs Construction & General Services | 4 | 294,112,260 |
| 375 | Techno Engineering | 2 | 289,442,540 |
| 376 | Alisco Construction & General Services | 3 | 288,740,550 |
| 377 | Hamdalye Enterprise | 14 | 287,425,656 |
| 378 | Jehfs Investment Holdings | 5 | 285,860,000 |
| 379 | My Time To Grow | 1 | 285,200,650 |
| 380 | Joint Pinnacle Enterprise | 6 | 284,565,000 |
| 381 | Dakab Construction & Engineering Services | 1 | 283,861,850 |
| 382 | Mara Thow Max Limited | 1 | 282,955,628 |
| 383 | Joseanna Enterprises | 1 | 281,613,750 |
| 384 | Breakthrough Construction Enterprise & General Services | 24 | 280,684,500 |
| 385 | Makarious Company Ltd | 4 | 280,381,000 |
| 386 | Fly Travel Agency | 4 | 280,240,000 |
| 387 | Bar Mee Enterprise | 1 | 279,541,597 |
| 388 | Eagle's Logistic And Investment (SL) Ltd | 9 | 278,605,000 |
| 389 | Overseas Trading And Construction Company Ltd | 1 | 276,114,000 |
| 390 | Tee Tee Ess Enterprise | 11 | 273,720,600 |
| 391 | Africaribe | 1 | 273,010,500 |
| 392 | Donchris Enterprise And Construction | 8 | 271,436,000 |
| 393 | Altitude Logistics | 1 | 270,772,821 |
| 394 | Prime Engineering Solution | 2 | 270,422,500 |
| 395 | Carline Enterprises | 10 | 269,000,000 |
| 396 | Kkaidut Investment Company (SI) Ltd | 15 | 268,326,470 |
| 397 | Matcom Construction And General Services | 16 | 268,225,000 |
| 398 | Frb International | 1 | 267,186,000 |
| 399 | Gina Fine Enterprise | 3 | 264,015,900 |
| 400 | Nest Pharma Limited | 7 | 263,800,900 |
| 401 | International Cooling Engineering | 6 | 263,560,000 |
| 402 | A. I Kallon Investment | 23 | 262,020,000 |
| 403 | Tenphine Investment | 9 | 261,710,000 |
| 404 | Sahr Kobba Mechanical Service | 23 | 260,505,000 |
| 405 | Printers Us | 1 | 260,062,000 |
| 406 | Sayenn Construction And Logistic | 5 | 258,700,000 |
| 407 | Ibrahim Shour General Auto Spares | 34 | 258,018,500 |
| 408 | Khalil Shaban Auto Spares | 25 | 257,845,480 |
| 409 | Off Licence | 8 | 257,056,800 |
| 410 | Africa Travel Centre | 6 | 256,620,495 |
| 411 | Alpha's Enterprise | 13 | 255,937,959 |
| 412 | Zlmiizo Construction & General Services | 1 | 255,065,000 |
| 413 | Robifie Ventures | 4 | 252,396,000 |
| 414 | Maldon Enterprises | 36 | 250,250,000 |
| 415 | Real Eclipse | 10 | 250,067,000 |

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| 416 | Wusu's Construction And General Supplies | 1 | 249,138,400 |
| 417 | Hardis Cycle Store | 9 | 249,000,000 |
| 418 | Ibsolance Building Materials & General Services | 2 | 246,594,260 |
| 419 | Amy's Entertainment And Construction | 15 | 245,670,000 |
| 420 | A King Services | 22 | 245,078,550 |
| 421 | Betteh Enterprise & Engineering Services | 2 | 240,602,000 |
| 422 | Circuit Consultancy | 4 | 239,600,000 |
| 423 | Team Work Development Association | 2 | 239,110,500 |
| 424 | City Builders Trading | 2 | 238,890,690 |
| 425 | Mangala Enterprise | 5 | 237,910,000 |
| 426 | Atnaf Enterprise | 1 | 236,520,000 |
| 427 | Dr. Mohamanes Carankey | 1 | 234,012,500 |
| 428 | Tee Construction And General Services | 7 | 229,635,000 |
| 429 | General Motors Garage | 6 | 226,876,225 |
| 430 | M'pollo Con. General Services | 1 | 226,860,000 |
| 431 | Green Field Farms | 6 | 226,511,076 |
| 432 | Lamsal Enterprise | 1 | 225,942,240 |
| 433 | Knight Investment | 2 | 225,460,000 |
| 434 | Magbama Construction And Generals | 2 | 224,693,000 |
| 435 | Media Power (SI) Ltd | 13 | 224,594,775 |
| 436 | Sky Building Materials And Gen. Services | 6 | 224,471,250 |
| 437 | Saf-Mus Construction & General Supplies | 4 | 224,303,210 |
| 438 | Ansusil Investment | 5 | 222,950,000 |
| 439 | Emelia Enterprise And Civil Works | 2 | 222,287,290 |
| 440 | P.C. World.Com | 8 | 222,020,000 |
| 441 | Namisa Enterprise | 2 | 221,600,000 |
| 442 | E. A. Bamin & Sons | 18 | 221,309,000 |
| 443 | Fatcyl Equipment Engineering Services | 1 | 220,172,500 |
| 444 | Kings Construction And Engineering Service Ltd | 3 | 219,087,000 |
| 445 | Sow Bee Bee | 1 | 218,904,000 |
| 446 | Rejoice Enterprise | 5 | 218,215,000 |
| 447 | Tower Logistics & Construction Company Limited | 1 | 217,200,000 |
| 448 | March Four Ent | 1 | 216,000,000 |
| 449 | Auduco Incorporated S.L | 4 | 215,900,000 |
| 450 | Mosmed Construction And General Services | 2 | 215,000,000 |
| 451 | Ramsyl Enterprise & General Services | 2 | 212,525,560 |
| 452 | Vastflat Ventures Enterprise | 4 | 212,460,000 |
| 453 | Sierratel | 29 | 211,811,750 |
| 454 | Elite Construction And General Services | 1 | 211,804,547 |
| 455 | Jemmars Travel Agency | 3 | 211,787,278 |
| 456 | Padel Consult & Trading (SL) Ltd | 3 | 211,033,000 |
| 457 | Jazzy B Tech Investment | 8 | 210,416,000 |
| 458 | Nesto Global Ventures | 1 | 210,187,500 |
| 459 | Value Point Enterprises | 9 | 210,085,250 |
| 460 | Mac And Partners | 7 | 209,167,000 |
| 461 | Tms Construction & Gen Merchandise | 4 | 208,907,451 |
| 462 | Ken Davidson Agricultural Development Limited | 1 | 208,750,000 |
| 463 | Tanue International | 9 | 208,259,875 |
| 464 | MM & S Construction & General Services | 1 | 207,694,200 |
| 465 | Inno Investment | 8 | 206,553,500 |
| 466 | Lans-Kay Construction General Services | 2 | 206,094,000 |
| 467 | Trans-Continental Company (SL) Ltd | 5 | 205,465,000 |
| 468 | Takeleneh Enterprise | 5 | 204,436,000 |
| 469 | Middie And Nannh Engineering And Construction Services | 13 | 204,217,807 |
| 470 | Alicia Tyres & Logistics Co. Ltd | 5 | 203,910,000 |
| 471 | Guarantee Construction & General Services | 1 | 203,800,000 |
| 472 | Kadie T. Enterprise | 4 | 202,251,060 |
| 473 | M. O. Bangs Enterprise | 2 | 202,140,000 |
| 474 | Karl Travel Agency | 6 | 201,927,800 |
| 475 | Glorimat Ent | 3 | 201,876,000 |
| 476 | Real Services | 7 | 201,550,000 |
| 477 | Casco Building Materials And Con. Services | 1 | 200,793,819 |
| 478 | Al-Madinatu Investment Construction & General Services | 2 | 200,457,500 |
| 479 | Express Construction Transport & Logistic Company | 1 | 200,264,000 |
| 480 | Seaside Construction And Trading | 1 | 200,000,000 |
| 481 | Jagimass Construction & Gen.Services | 1 | 198,529,000 |
| 482 | Kulumbuya Construction | 1 | 198,030,000 |
| 483 | Ahmry Services | 1 | 197,584,170 |
| 484 | Jaze Ent | 3 | 197,510,000 |
| 485 | Ibra Bangs Enterprise | 3 | 197,330,700 |
| 486 | Marcon (SL) Limited | 3 | 195,980,000 |
| 487 | Sylkain Enterprise | 6 | 195,665,000 |
| 488 | Wanjema Garage | 11 | 195,260,000 |
| 489 | Dorlbee Enterprise | 1 | 195,000,000 |
| 490 | Eddie Bongo Investment | 6 | 195,000,000 |
| 491 | Land Mark Construction & General Services | 1 | 195,000,000 |
| 492 | Seborra Progressive Construction & General Services | 4 | 195,000,000 |
| 493 | Regish Investment (SI) Ltd | 32 | 194,656,400 |
| 494 | M & R General Trading | 5 | 194,200,000 |
| 495 | Direct Purchase/Payment | 8 | 194,000,000 |
| 496 | Abdallah General Services | 11 | 193,643,000 |
| 497 | Rakel Investment & General Services | 6 | 193,337,821 |
| 498 | Nambra Enterprise | 2 | 193,177,000 |
| 499 | Gaura Construction Enterprise | 1 | 193,088,715 |
| 500 | Lamar Travel Agency | 6 | 192,882,740 |

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| 501 | Gold Finger Services | 1 | 192,655,000 |
| 502 | Alexa Logistics Enterprise | 2 | 192,395,000 |
| 503 | Frankhan Enterprise | 3 | 191,816,000 |
| 504 | Matcom Consultancy Services | 4 | 191,500,000 |
| 505 | Mariajal Enterprise | 1 | 191,000,000 |
| 506 | Swarpo Logistics Supplier | 3 | 190,378,823 |
| 507 | Benkade Construction And General Services | 5 | 189,639,000 |
| 508 | Ma Neah Enterprise | 1 | 189,340,000 |
| 509 | Bbox SI Ltd. | 1 | 188,151,500 |
| 510 | M.K General Services & Supplies | 8 | 187,230,500 |
| 511 | Amvel Enterprises | 5 | 186,389,000 |
| 512 | Daluco Logistic Ventures | 5 | 185,800,000 |
| 513 | Chasierra Enterprise | 1 | 184,000,000 |
| 514 | Makombo Construction Services And Enterprise | 2 | 180,844,564 |
| 515 | Alsorba Enterprise | 1 | 180,000,000 |
| 516 | Emadudin Enterprises | 4 | 179,850,000 |
| 517 | Anthonette Enterprise | 11 | 178,760,000 |
| 518 | Naisha Construction & General Suppliers | 3 | 178,153,000 |
| 519 | Fatrahm Enterprises | 11 | 177,675,612 |
| 520 | Koko Investment | 1 | 177,636,400 |
| 521 | Azmajid Enterprise | 4 | 177,567,000 |
| 522 | Pato Auto Spares | 3 | 177,470,000 |
| 523 | Vanko Enterprise | 21 | 176,788,700 |
| 524 | It Warehouse | 2 | 176,460,000 |
| 525 | Brotherhood Construction Enterprise | 2 | 176,318,000 |
| 526 | Medsimmer Enterprise | 2 | 173,000,000 |
| 527 | Caisis Trading And Construction Company | 2 | 172,995,000 |
| 528 | E. M. Johnette Merchandise | 3 | 171,025,000 |
| 529 | Deam (SI) Ltd | 1 | 171,000,000 |
| 530 | Gerald & Geradine Enterprise | 1 | 171,000,000 |
| 531 | Dulfred Enterprise | 2 | 170,750,000 |
| 532 | Kay-1 Investment Construction & General Supplies | 3 | 170,580,000 |
| 533 | Pitawie International Ltd | 7 | 168,637,000 |
| 534 | Fatu-Kay Investment And Construction | 2 | 168,560,900 |
| 535 | In Sierra Leone Travel Agency | 1 | 168,528,600 |
| 536 | Cac Holdings (SI) Limited | 1 | 168,000,000 |
| 537 | Engineering Sillah Brother | 1 | 168,000,000 |
| 538 | Philma Investment | 9 | 167,984,000 |
| 539 | Tee & Jay Ent. | 1 | 167,664,000 |
| 540 | Instant Construction And General Services | 2 | 166,410,000 |
| 541 | Self Pride Enterprises | 3 | 166,351,266 |
| 542 | Patama General Services | 2 | 164,956,000 |
| 543 | Nation Motors | 13 | 164,830,200 |
| 544 | Duzai Enterprise | 13 | 164,663,925 |
| 545 | Mohamed Kabia Enterprise | 12 | 164,028,000 |
| 546 | BIS Printing And Communication Services | 27 | 163,770,000 |
| 547 | Okeke Investment International | 8 | 163,350,000 |
| 548 | Cypress Commercial & Trading Enterprise | 3 | 161,884,000 |
| 549 | Logistics Concept SL | 6 | 161,731,600 |
| 550 | El-Shaddai Auto Spare | 57 | 161,650,000 |
| 551 | Musa Mansaray T/A Kyzy Builders | 1 | 161,565,435 |
| 552 | Peoples Construction & Fabrication Enterprise | 1 | 160,291,274 |
| 553 | Sinergy (SL) Ltd | 2 | 160,000,000 |
| 554 | Bellindos Enterprise | 3 | 159,500,000 |
| 555 | Lycom Innestment | 11 | 159,200,000 |
| 556 | K.A.K Enterprises | 10 | 158,470,080 |
| 557 | Julbanks General Services | 2 | 157,955,000 |
| 558 | Bamar Construction & Trading Enterprises | 1 | 157,594,200 |
| 559 | Anthems Logistics & Supplies | 13 | 157,121,044 |
| 560 | Gbaama Construction & General Services | 1 | 157,110,000 |
| 561 | Myke-Sam Construction Catering & General Services | 1 | 156,314,700 |
| 562 | Sammy Sesay | 4 | 154,956,000 |
| 563 | N/A | 14 | 154,916,217 |
| 564 | Fatisha Enterprises | 4 | 154,435,000 |
| 565 | Sheku And Idriss Construction And General Services | 2 | 154,380,700 |
| 566 | Tark Investment (SL) Ltd | 3 | 154,200,000 |
| 567 | Tee West Enterprise | 17 | 153,850,000 |
| 568 | Sierra Wood Products | 5 | 153,200,000 |
| 569 | Kpanda Kemoh Construction And General Services | 9 | 153,000,000 |
| 570 | Jakkah's Catering & Restaurant | 1 | 152,300,000 |
| 571 | Jaluvey Enterprise | 3 | 151,915,000 |
| 572 | Marie & John Gen Services | 1 | 151,800,000 |
| 573 | Deevah Construction And General | 1 | 151,796,700 |
| 574 | Mylans Trading | 2 | 151,710,000 |
| 575 | Robiscom Const. & General Services | 1 | 150,516,600 |
| 576 | Sidique Stronge Trading | 1 | 150,000,000 |
| 577 | Glory Company (SI) Limited | 6 | 149,845,000 |
| 578 | Hill Slope Commercial Enterprises | 4 | 149,442,000 |
| 579 | Deroleen Enterprise | 2 | 149,410,000 |
| 580 | K & S International Ltd | 1 | 148,800,000 |
| 581 | Jalloh Global Investment | 2 | 148,670,000 |
| 582 | Sierra Leone Correctional Services | 2 | 148,400,000 |
| 583 | Millan D Construction Enterprise | 1 | 148,386,708 |
| 584 | Rhapsody Info Tech | 11 | 147,673,150 |
| 585 | A. Zara Enterprise | 3 | 147,161,200 |

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| 586 | M.K.I Limited | 1 | 147,000,000 |
| 587 | A King's Building Construction And General Services | 5 | 146,644,550 |
| 588 | Modern Moving And Construction Services | 2 | 146,250,000 |
| 589 | Discount Auto Spares & General Merchandise | 13 | 145,961,500 |
| 590 | Big F Investment Limited | 2 | 145,760,000 |
| 591 | Ramjat Investment | 8 | 144,580,000 |
| 592 | Ian Enterprise | 8 | 144,311,000 |
| 593 | Liverpool Investment Construction Company | 1 | 144,017,100 |
| 594 | Madzick International | 1 | 144,000,000 |
| 595 | Sobimat Ent | 1 | 144,000,000 |
| 596 | Alfat Enterprise | 11 | 143,719,250 |
| 597 | Med And Sons Investment | 12 | 143,673,000 |
| 598 | N'doma Enterprise | 2 | 143,532,365 |
| 599 | Alumsons Enterprises | 20 | 143,048,275 |
| 600 | Mamawa Kay Enterprise | 4 | 142,589,998 |
| 601 | Man's K Enterprise | 5 | 142,360,000 |
| 602 | P&D Engineering & General Services | 1 | 141,824,375 |
| 603 | A.K Commercial Services | 9 | 141,809,380 |
| 604 | Dynamic Printing And General Services | 2 | 141,600,000 |
| 605 | Caleb Construction & General Supplier | 1 | 141,028,525 |
| 606 | Bramtec's Enterprise | 2 | 138,420,000 |
| 607 | Matrix Protection Service International | 25 | 136,556,000 |
| 608 | Jabkel Construction And General Trading | 2 | 136,500,000 |
| 609 | Lahai Musa Construction Enterprise | 4 | 136,270,000 |
| 610 | Rhadis Enterprise | 10 | 135,160,000 |
| 611 | Monira Construction & Gen Services | 2 | 135,000,000 |
| 612 | Addcon Enginerring & General Services | 1 | 134,600,000 |
| 613 | Abu Bakarr Turay | 1 | 134,400,000 |
| 614 | M. Sesay Enterprise | 3 | 134,400,000 |
| 615 | Next Generation Engineering And Constitution Services | 2 | 134,301,072 |
| 616 | Serendipity Company Ltd | 1 | 134,180,000 |
| 617 | Rajus Electricals (SL) Ltd | 32 | 134,054,450 |
| 618 | Martin And Dondo Enterprise | 2 | 134,000,000 |
| 619 | Karisatu Pharmaceutical & Digital & Systems Company Ltd | 4 | 132,250,000 |
| 620 | Supo Munapha Enterprise | 7 | 131,375,000 |
| 621 | Conste Enterprise & General Merchandise | 1 | 130,854,000 |
| 622 | Moon Light Enterprises | 11 | 130,304,345 |
| 623 | Inter-Media | 4 | 130,145,000 |
| 624 | Blosome Investment | 2 | 130,000,000 |
| 625 | Laj Investment | 2 | 129,900,000 |
| 626 | Wasa Construction And General Services | 9 | 129,835,000 |
| 627 | Glitz Investment Limited | 4 | 129,800,000 |
| 628 | M.S.J Enterprise | 6 | 129,758,000 |
| 629 | A.R Kamara Enterprise | 2 | 129,660,000 |
| 630 | IKL Enterprise And Supplies | 9 | 129,605,000 |
| 631 | Sidima Enterprise | 3 | 129,550,000 |
| 632 | Dauda Boyzie Enterprise | 3 | 128,145,000 |
| 633 | Masal Construction Enterprise | 3 | 127,682,549 |
| 634 | Sani Cleaning Construction And Services | 2 | 127,660,500 |
| 635 | Harry's (SL) Ltd | 16 | 127,396,472 |
| 636 | Kipomoi Futa Incorporated | 3 | 127,133,120 |
| 637 | A & T Pharmaceuticals | 3 | 127,120,000 |
| 638 | Matai Investment And Construction And General Services | 1 | 126,987,000 |
| 639 | Instant Modem Construction Company | 1 | 126,870,000 |
| 640 | Multi-Tier Systems | 4 | 126,780,000 |
| 641 | The Brotherhood Investment Printing Company | 8 | 126,736,500 |
| 642 | Murious Associate & Construction | 2 | 126,400,000 |
| 643 | Hong Kong Garage | 22 | 126,352,000 |
| 644 | African Solution And Logistics Ltd | 1 | 126,294,000 |
| 645 | Solid Graphics | 7 | 125,875,000 |

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| 646 | Bajal Clearing Services | 3 | 125,000,000 |
| 647 | Bet Ventures | 8 | 124,605,150 |
| 648 | New Generation Solution Ltd | 1 | 124,343,750 |
| 649 | Lansons Company | 1 | 123,966,000 |
| 650 | CJ Global | 14 | 123,755,000 |
| 651 | Summer Set Vision | 2 | 123,289,250 |
| 652 | Ken's Drug Fair | 2 | 123,000,000 |
| 653 | Japan Motors | 6 | 122,780,000 |
| 654 | Zackie And Andrea Intertrading | 2 | 122,120,000 |
| 655 | The King Construction Enterprise | 1 | 121,824,000 |
| 656 | B&B Construction & General Suppliers | 1 | 121,289,446 |
| 657 | Universal Construction Group | 2 | 121,200,000 |
| 658 | Yeamily Catering & General Supplies | 4 | 120,499,000 |
| 659 | Muricka Enterprise | 2 | 120,000,000 |
| 660 | Four Star Construction | 3 | 119,960,000 |
| 661 | Bama Catering & General Services | 13 | 119,800,000 |
| 662 | Falag Store And Construction Enterprise | 4 | 119,646,000 |
| 663 | T Choitram & Sons Ltd | 9 | 119,384,350 |
| 664 | Sadfon Printing | 4 | 119,300,000 |
| 665 | R.A.E Auto Spares | 27 | 119,190,000 |
| 666 | Medhafa Enterprise Construction Services | 5 | 118,904,000 |
| 667 | Adagus Construction Rural Development Enterprises | 2 | 118,569,000 |
| 668 | Mr. Salieuh Jalloh | 1 | 118,500,000 |
| 669 | St. International Auto Spare Part | 7 | 118,253,000 |
| 670 | Gimfass Contractor | 1 | 118,023,000 |
| 671 | Jenmaa Consulting | 2 | 118,000,000 |
| 672 | Jasbeat Enterprise | 2 | 116,410,000 |
| 673 | Jormars Travel Agency | 1 | 116,000,000 |
| 674 | Modern Moving And Construction Services | 2 | 115,805,000 |
| 675 | Hema Trading And Construction Company Limited | 9 | 114,955,250 |
| 676 | Vaicom Enterprise | 16 | 114,728,075 |
| 677 | Baseman Enterprise | 2 | 114,372,640 |
| 678 | Firm Protection Services | 1 | 114,000,000 |
| 679 | Edward Daz Enterprise | 2 | 113,000,000 |
| 680 | Mij Enterprise | 1 | 112,748,000 |
| 681 | Amie Sorie Enterprise | 2 | 112,708,000 |
| 682 | Amikay Enterprise | 4 | 112,702,200 |
| 683 | Yangs Constuctions And General Services | 2 | 112,000,000 |
| 684 | Neneh Umru Lukulay Enterprise | 2 | 111,885,000 |
| 685 | Emable And Sons Investment | 2 | 111,260,000 |
| 686 | Alski Solutions (SI) Ltd | 2 | 111,208,000 |
| 687 | Femasatta Construction And General Services | 1 | 110,790,000 |
| 688 | Al-Hidayaah Technology | 6 | 110,370,000 |
| 689 | Vakaba Enterprise | 4 | 110,343,300 |
| 690 | John Steel Investment | 2 | 110,050,000 |
| 691 | Bakissa Enterprise | 3 | 109,250,000 |
| 692 | Shour Automobile Service | 8 | 108,760,000 |
| 693 | Sylis Designs | 3 | 108,706,600 |
| 694 | Demco Business Services (SI) Ltd | 2 | 108,192,750 |
| 695 | Argerm Enterprise | 1 | 108,000,000 |
| 696 | Bangs Option Enterprise | 5 | 107,636,362 |
| 697 | Eastern Pharmacy | 4 | 107,100,000 |
| 698 | Malayah Caus And General Services | 6 | 106,900,000 |
| 699 | Keisha's Investment | 3 | 106,765,375 |
| 700 | Sintel Solution Limited | 1 | 106,596,000 |
| 701 | Hasbe International | 5 | 106,536,750 |
| 702 | Alsam Enterprises | 3 | 105,602,500 |
| 703 | Cassel International | 1 | 105,600,000 |
| 704 | Metalis Enterprises | 5 | 105,293,500 |
| 705 | Francia Company Limited | 4 | 103,925,000 |
| 706 | Medsil Enterprise | 1 | 103,858,750 |
| 707 | Mount Everest Security Agency Limited | 3 | 102,902,000 |
| 708 | Design Technologies Ltd | 5 | 101,633,061 |
| 709 | Nalramph Enterprise | 3 | 101,500,000 |
| 710 | De Wizard Enterprise | 1 | 100,977,500 |

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| 711 | All Creative And General Suppliers | 1 | 100,000,000 |
| 712 | Rmfa Solicitors | 1 | 100,000,000 |
| 713 | Kadija Enterprise | 1 | 99,790,000 |
| 714 | Isata Catering And Services | 15 | 99,730,000 |
| 715 | Steps Worth Value | 1 | 99,600,000 |
| 716 | Barracuda Investment Logistic Enterprise | 3 | 99,500,000 |
| 717 | Licbert Enterprise | 1 | 99,302,500 |
| 718 | Adnan & Adel Mullah & Sons Ltd | 2 | 99,205,000 |
| 719 | Double "D" Engineering Services | 2 | 99,061,000 |
| 720 | Abraham And A Enterprise | 1 | 98,970,000 |
| 721 | Heavy Duty Garage | 9 | 98,570,000 |
| 722 | Sahid & Cherry Investment | 1 | 98,440,000 |
| 723 | Rural Logistics And Construction | 4 | 98,000,000 |
| 724 | Knowledge Network Solution | 3 | 97,880,000 |
| 725 | Jomobu Trading Ent | 2 | 97,800,000 |
| 726 | Theresa Sandy Catering Services | 16 | 97,550,000 |
| 727 | A-Jay Business Enterprise | 2 | 97,000,000 |
| 728 | Lynzain Construction & Gen Ss | 1 | 97,000,000 |
| 729 | Klinke Enterprise | 1 | 96,880,000 |
| 730 | Amourkay Construction & General Supply | 2 | 96,817,500 |
| 731 | Mr. Abdul Rahman Wurie | 2 | 96,000,000 |
| 732 | Edsa | 25 | 95,450,000 |
| 733 | Freetown Mall | 4 | 95,421,977 |
| 734 | Hagi International | 1 | 95,000,000 |
| 735 | Salma Trading And General Construction | 1 | 94,994,000 |
| 736 | Gimia Pharmacy & Beauty Mart | 2 | 94,803,395 |
| 737 | 9500 Mania Tours Construction General Service | 4 | 94,600,000 |
| 738 | Marious Associates Construction & General Merchandise | 1 | 94,500,000 |
| 739 | Tamarineh Enterprise | 2 | 94,493,858 |
| 740 | Parmdma Construction & General Services | 1 | 94,324,404 |
| 741 | United Power Services | 2 | 94,023,750 |
| 742 | Unique Idrissa Enterprise | 23 | 94,000,000 |
| 743 | Sabrener Security Limited | 2 | 93,742,500 |
| 744 | Salansia General Services | 1 | 93,200,000 |
| 745 | We-Yone Sahid Ent. | 3 | 92,994,000 |
| 746 | J.M.B Women's Wing | 1 | 92,840,000 |
| 747 | Dee-Mags Global Ventures | 2 | 92,570,000 |
| 748 | Ans-Kem Construction And General Services | 12 | 92,410,000 |
| 749 | Leosal Investment | 1 | 92,400,000 |
| 750 | Mike Sam Enterprise and General Services | 5 | 92,296,319 |
| 751 | Abison Enterprise | 1 | 91,613,000 |
| 752 | Mab-Naz & Company Suppliers | 4 | 91,563,000 |
| 753 | Madavzo (SI) Limited | 2 | 91,340,000 |
| 754 | Etta's Udilicious | 1 | 91,200,000 |
| 755 | Perfect Touch Décor And General Merchandise | 2 | 91,200,000 |
| 756 | Marmoy's Investment | 1 | 90,926,600 |
| 757 | Hallah Malayah Enterprise & General Trading | 3 | 90,899,900 |
| 758 | Kawtal Enterprise | 3 | 90,720,000 |
| 759 | Sonnet Limited | 14 | 90,165,150 |
| 760 | Briba Enterprise | 3 | 90,020,000 |
| 761 | Marmad Global Business Company | 1 | 90,000,000 |
| 762 | Gbendy Printing And General Services | 6 | 89,962,500 |
| 763 | Kakolla Enterprise | 2 | 89,800,000 |
| 764 | Waindu Enterprises Limited | 1 | 89,236,400 |
| 765 | Bersicon Investment | 2 | 89,000,000 |
| 766 | Patkad Construction Enterprise | 1 | 88,438,500 |
| 767 | Ibrahim Enterprise | 3 | 88,381,000 |
| 768 | Ella Bee Enterprise | 1 | 87,570,000 |
| 769 | Azarra Enterprise | 2 | 87,260,000 |
| 770 | Future Com Enterprise | 1 | 87,073,750 |
| 771 | Ultimate Construction And General Services | 9 | 86,934,000 |
| 772 | Deen Motor Garage | 1 | 86,693,497 |
| 773 | Bakay's International Investment | 1 | 86,583,850 |
| 774 | Myokhona Business Venture | 1 | 86,250,000 |
| 775 | Lahai Musa Spare Parts Shop | 4 | 86,000,000 |
| 776 | Remote Global Business Consulting | 3 | 85,335,000 |
| 777 | Sine-Nah Enterprise | 7 | 85,258,000 |
| 778 | Lenkeh Company Ltd | 1 | 84,995,000 |
| 779 | Wagtech Projects | 1 | 84,987,550 |
| 780 | Brima Koroma Enterprise | 5 | 84,950,700 |
| 781 | Kaltech Investment Services | 1 | 84,800,000 |
| 782 | Moumin Enterprise | 1 | 84,800,000 |
| 783 | Charlibangs Construction & General Supplies Enterprise | 2 | 84,775,000 |
| 784 | Epic Voyage & Travels | 5 | 84,730,450 |
| 785 | Zaban Ent | 1 | 84,699,000 |
| 786 | Atlantic Lumley Hotel | 1 | 84,658,000 |
| 787 | Almarie Investment And General Merchandise | 5 | 84,550,000 |
| 788 | Jarmars Traveling | 1 | 84,336,278 |
| 789 | Kulunbaya Enterprise | 1 | 83,755,000 |
| 790 | Lamo Business Services | 1 | 83,300,000 |

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| 791 | 24 Hours Engineering And General Construction Services | 2 | 83,250,000 |
| 792 | Bakawall Enterprise | 1 | 83,040,000 |
| 793 | Ram's Electricals | 17 | 83,020,000 |
| 794 | Aso Ventures | 2 | 82,810,000 |
| 795 | God's Time Is The Best | 2 | 82,782,000 |
| 796 | Sillah Brothers Enterprises | 2 | 82,745,000 |
| 797 | Sanicia Investment | 2 | 82,610,225 |
| 798 | Sierra Leone Roads Safety Authority | 7 | 82,325,000 |
| 799 | I. G Best | 5 | 82,100,000 |
| 800 | Era Investment | 3 | 81,850,000 |
| 801 | B.J Enterprises & General Merchandise | 3 | 81,822,500 |
| 802 | Bob Pee Engineering & General Services | 2 | 81,405,000 |
| 803 | J & S Construction And General Suppliers | 1 | 81,162,500 |
| 804 | Eco-Sense Construction & General Supply | 2 | 80,500,000 |
| 805 | Njama Construction And General Services | 3 | 80,335,000 |
| 806 | Northern Investment Inc. Limited | 1 | 80,325,540 |
| 807 | Interial Investment | 1 | 80,250,000 |
| 808 | New Dawn Construction Services & Suppliers | 1 | 80,118,000 |
| 809 | New Down General Services & Suppliers | 1 | 80,118,000 |
| 810 | Sierra Leone Insurance Association | 2 | 80,000,000 |
| 811 | African Spot Bar & Restaurant | 5 | 79,982,000 |
| 812 | Sunny Security Services & General Merchandise Supplier | 7 | 79,895,000 |
| 813 | Prince Home Services And General Supplies | 5 | 79,790,000 |
| 814 | Youth Development Movement Education Centre | 1 | 79,648,000 |
| 815 | Veera's Catering Services | 7 | 79,635,000 |
| 816 | Mabiks Enterprise | 1 | 79,580,000 |
| 817 | Kass Communications | 3 | 79,548,430 |
| 818 | Jomac Investment | 2 | 79,060,000 |
| 819 | Moamas Company Limited | 1 | 79,060,000 |
| 820 | Columbus Enterprise & Construction | 7 | 79,048,000 |
| 821 | D & S Associates | 4 | 78,548,950 |
| 822 | Sabib Ventures (SL) Limited Construction And General Supplies | 3 | 78,403,000 |
| 823 | Tee Designs | 8 | 78,401,480 |
| 824 | Big-Win Investment | 1 | 78,400,000 |
| 825 | Cama Investment | 2 | 78,395,000 |
| 826 | Gee Gee Grace Enterprise And General Services | 3 | 78,100,000 |
| 827 | Kakajama Technical Vocational Training Institute | 1 | 78,000,000 |
| 828 | Madina General Construction & Engineering Services | 1 | 77,751,900 |
| 829 | Davee Signs Limited | 2 | 77,459,000 |
| 830 | Divine International Enterprise | 2 | 77,400,000 |
| 831 | Occassions Enterprise | 2 | 77,050,575 |
| 832 | Phillip & Sons Enterprise | 2 | 76,800,000 |
| 833 | Prestige Consultancy | 1 | 76,751,250 |
| 834 | Smart Mokorie Investment | 5 | 76,720,000 |
| 835 | Ups System Rescue | 2 | 75,861,000 |
| 836 | Fest Kam Enterprise | 3 | 75,510,000 |
| 837 | Amiel General Supplies | 1 | 75,480,000 |
| 838 | Ngor Memuna Enterprise | 1 | 75,465,000 |
| 839 | Women's Development Initiative | 1 | 75,297,000 |
| 840 | Byees & Sons Enterprises | 1 | 75,200,000 |

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| 841 | Individual Consultant | 1 | 75,000,000 |
| 842 | Lewis-Kay & Gen Supplies | 1 | 75,000,000 |
| 843 | Mr Peter M. Kaindanch | 1 | 75,000,000 |
| 844 | Becksad Logistic Limited | 2 | 74,946,362 |
| 845 | St Peters Womens Community & Education Centre | 1 | 74,490,000 |
| 846 | Abimer Construction And General Supply | 1 | 73,944,360 |
| 847 | Hadma Enterprise | 2 | 73,716,000 |
| 848 | Usman Bangura Enterprise | 5 | 73,483,500 |
| 849 | Rich Land Company Limited | 10 | 73,300,000 |
| 850 | Fmg Co. Ltd. | 2 | 73,255,000 |
| 851 | Heaven On Earth | 1 | 73,250,000 |
| 852 | Madulcherrie Enterprises | 5 | 73,050,000 |
| 853 | Portia Investment | 3 | 72,940,000 |
| 854 | Edsatu Construction & General Services | 1 | 72,878,400 |
| 855 | Bilisu Investment | 1 | 72,800,000 |
| 856 | ABT & Sons Enterprise | 2 | 72,628,000 |
| 857 | Mix Flavour | 1 | 72,500,000 |
| 858 | Mokanu & Friend Enterprise | 7 | 72,416,250 |
| 859 | Hotel 5:10 | 1 | 72,333,000 |
| 860 | Moliba Int. Construction And Procurement Services | 1 | 72,100,000 |
| 861 | Onward Merchant | 2 | 71,705,000 |
| 862 | John Michael Garage Services | 1 | 71,200,000 |
| 863 | Christ Amour Construction Supply And General Services | 6 | 71,000,000 |
| 864 | Senesco Mart Merchandise | 5 | 70,702,000 |
| 865 | Mohamed Sow | 1 | 70,215,000 |
| 866 | Qumran International Investment | 3 | 69,930,000 |
| 867 | Amando Construction & Enterprise | 4 | 69,883,000 |
| 868 | JJ Ibe Merchandise | 1 | 69,800,000 |
| 869 | Maligie And Unisa Enterprise | 7 | 69,480,900 |
| 870 | Mack Xtoenergy Enterprise | 6 | 69,050,000 |
| 871 | Creative Impact | 3 | 68,909,700 |
| 872 | Sierra Cooling Systems | 9 | 68,619,500 |
| 873 | Dinaam And Sons | 1 | 68,000,000 |
| 874 | Rita Solution Enterprise | 1 | 68,000,000 |
| 875 | Hd Ppe And Beyond | 2 | 67,620,000 |
| 876 | Pinnacle Africa Investment (SI) Limited | 1 | 67,550,000 |
| 877 | Amonla & Sons Trading | 2 | 67,400,000 |
| 878 | Joe Dan Joan Construction And Gen. Service | 4 | 67,290,000 |
| 879 | Barjul Cleaning Services & General | 2 | 67,000,000 |
| 880 | General Supplies And General Enterprise | 1 | 67,000,000 |
| 881 | Bell Max International | 13 | 66,990,700 |
| 882 | Adonijah Enterprise And General Supplies | 2 | 66,956,000 |
| 883 | Abubakarr Brothers International | 3 | 66,450,000 |
| 884 | Mottonet Construction & General Services | 1 | 66,200,000 |
| 885 | Samuel Kargbo Expert Carpenter | 18 | 66,015,000 |
| 886 | Cyber Enterprise | 1 | 66,000,000 |
| 887 | Adel Shour And Sons | 9 | 65,877,500 |
| 888 | Princess Enterprise | 9 | 65,782,400 |
| 889 | G4s Secure Solution (SI) Ltd | 1 | 65,250,000 |
| 890 | Map Musa Pitoday Enterprise | 10 | 65,170,000 |
| 891 | Jem Intercontinental Services (SI) Ltd. | 1 | 65,000,000 |
| 892 | Urban Travel And Tours | 5 | 65,000,000 |
| 893 | Luxury Snacks Bar Resturance | 14 | 64,920,000 |
| 894 | Akkad Services | 2 | 64,918,000 |
| 895 | Rainbow All In One Department | 1 | 64,912,000 |
| 896 | Staples Inc | 4 | 64,761,250 |
| 897 | Wiging Heavy Duty Machine Company Ltd | 4 | 64,676,170 |
| 898 | Bahsoon Auto Spares | 9 | 64,559,000 |
| 899 | A Bah And Brothers Enterprise | 7 | 64,475,000 |
| 900 | Swaneh Enterprise | 3 | 64,440,000 |
| 901 | Builders Enterprises | 11 | 64,192,250 |
| 902 | Royal International Services | 1 | 63,750,000 |
| 903 | Good God Auto Spares | 7 | 63,320,000 |
| 904 | Milla Group (SL) Limited | 3 | 63,000,000 |
| 905 | Gmaama Construction & General Services | 1 | 62,850,000 |

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| 906 | Apace Business Center | 3 | 62,680,000 |
| 907 | Skye Supreme Travel Agency | 1 | 62,604,000 |
| 908 | Total Business Solution | 1 | 62,500,000 |
| 909 | Idt Labs | 3 | 62,416,233 |
| 910 | Alphamai Enterprise | 4 | 62,321,435 |
| 911 | Panmark Enterprise | 9 | 62,148,200 |
| 912 | Co Beu Enterprise | 4 | 62,000,000 |
| 913 | Gbla Investment & Gen Logistics | 1 | 61,218,445 |
| 914 | Copy Print | 2 | 61,200,000 |
| 915 | Chinon Auto Spares Parts | 9 | 61,150,000 |
| 916 | Koroma Investment Ent. | 2 | 61,000,000 |
| 917 | Tetteh Decorations And Events Mangement | 4 | 60,800,000 |
| 918 | Unique Restuarent And Enterprise | 3 | 60,576,000 |
| 919 | U And I Garage | 2 | 60,329,125 |
| 920 | Bo City Pharmacy | 2 | 60,080,000 |
| 921 | Cassell's General Cleaning | 1 | 60,000,000 |
| 922 | Christmarie Enterprise General Supplies | 2 | 60,000,000 |
| 923 | Watersai Stone Investment | 1 | 60,000,000 |
| 924 | Solution Hub | 6 | 59,940,000 |
| 925 | Radiatu And Brothers | 2 | 59,843,070 |
| 926 | Salma Bah Gen Supplies | 1 | 59,800,000 |
| 927 | Akadmal Investment | 1 | 59,500,000 |
| 928 | Pats Jay Enterprise | 2 | 59,500,000 |
| 929 | Songowa Logistics | 1 | 59,500,000 |
| 930 | Amara Sillah Auto Spares | 6 | 59,010,000 |
| 931 | M.S.T Enterprise | 3 | 58,907,750 |
| 932 | Billet Electronic | 1 | 58,769,360 |
| 933 | Sabyh Construction And General Services | 1 | 58,762,000 |
| 934 | Karel Investemnt & General Services | 1 | 58,660,000 |
| 935 | Ciasylee Services | 1 | 58,500,000 |
| 936 | Jaguar Enterprise | 1 | 58,450,000 |
| 937 | Ahold Investment Agency | 1 | 58,400,000 |
| 938 | Color Rugee Construction & Road Work | 1 | 58,400,000 |
| 939 | Adaz Limited | 1 | 58,075,000 |
| 940 | Taqwa Construction & General Merchandise Services | 2 | 58,018,000 |
| 941 | Sinnah Sabacco Bah Enterprise | 1 | 58,000,000 |
| 942 | Kings And Priest Construction Services | 1 | 57,999,990 |
| 943 | Tipor Enterprise | 4 | 57,735,000 |
| 944 | Benkeh Commercial Enterprise | 12 | 57,500,000 |
| 945 | Prince Bomi Enterprise | 1 | 57,000,000 |
| 946 | Vanco Car Rentals | 15 | 56,874,700 |
| 947 | Blu-Line Company Limited | 1 | 56,521,000 |
| 948 | John M. Gayah | 1 | 56,160,000 |
| 949 | Middle Point Automotive | 2 | 56,130,000 |
| 950 | Medrie Fayor Enterprise | 2 | 56,000,000 |
| 951 | Prem Enterprise | 1 | 56,000,000 |
| 952 | Gateway Solutions | 2 | 55,900,000 |
| 953 | Ramatu Thanbadou Enterprise | 1 | 55,660,000 |
| 954 | Cac Cleaning Services | 2 | 55,550,000 |
| 955 | Reo-Roma Enterprise | 3 | 55,246,750 |
| 956 | Black Mic Production | 3 | 55,207,500 |
| 957 | Star Of David Ventures | 2 | 55,095,000 |
| 958 | Fayumem (SI) Ltd | 1 | 54,939,240 |
| 959 | Cedron Technology | 4 | 54,750,000 |
| 960 | Joe's Kam Construction & General Services | 1 | 54,558,800 |
| 961 | Shivassan Enterprise | 2 | 54,490,000 |
| 962 | Isata's Kallon Tailoring | 1 | 54,458,000 |
| 963 | Acacia Furniture | 1 | 54,432,000 |
| 964 | Essential Services | 1 | 54,337,500 |
| 965 | Mr. Mohamed Azz Shyllon | 1 | 54,000,000 |
| 966 | Chainta's Enterprises | 1 | 53,752,250 |
| 967 | C & E Solutions | 2 | 53,625,000 |
| 968 | Khalil Shour and Sons | 6 | 53,549,500 |
| 969 | Dominion Light Enterprise | 1 | 53,500,000 |
| 970 | L. Ikheoa International Agency | 4 | 53,321,550 |
| 971 | Abdul Petrol Kamara Ent. | 3 | 53,000,000 |
| 972 | Lilian Blessings Enterprise | 3 | 53,000,000 |
| 973 | Safarcom General Services | 1 | 52,900,000 |
| 974 | Mosvic Enterprise | 1 | 52,861,525 |
| 975 | Barama Jam Logistics | 1 | 52,700,000 |

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| 976 | Leodcs Communication And Investment | 1 | 52,500,000 |
| 977 | Company Sl. Ltd | 1 | 52,356,480 |
| 978 | Wilman Investment | 1 | 52,270,000 |
| 979 | Emma S Transport And General Services | 1 | 52,252,406 |
| 980 | Socket & Switch Electrical Work Experts | 1 | 52,139,100 |
| 981 | Nelma Construction And General Services | 6 | 52,080,230 |
| 982 | Alieu Papah Enterprise | 6 | 52,005,000 |
| 983 | Golden Tulip Essential | 5 | 51,649,248 |
| 984 | Abdul's Garage | 4 | 51,629,000 |
| 985 | Kandad Enterprise | 3 | 51,600,000 |
| 986 | Men's Enterprise | 4 | 51,360,000 |
| 987 | Precious Ventures | 1 | 51,000,000 |
| 988 | M.Turay Garage | 2 | 50,803,450 |
| 989 | Momoh M. Kargbo | 54 | 50,776,000 |
| 990 | Fatty Enterprise | 11 | 50,550,000 |
| 991 | John Mahaka-Sesay | 2 | 50,500,000 |
| 992 | A.Jay Business Enterprise | 1 | 50,400,000 |
| 993 | Nhahoi Enterprise | 1 | 50,280,000 |
| 994 | Abess Shour Auto Spares | 13 | 50,095,500 |
| 995 | Falaba Enterprise | 1 | 50,060,000 |
| 996 | Arvs Partners | 1 | 50,000,000 |
| 997 | Danfa Enterprise | 1 | 50,000,000 |
| 998 | Isata Jay Enterprise | 2 | 50,000,000 |
| 999 | Macom Enterprise | 1 | 50,000,000 |
| 1000 | Trust Junior Global Rental Logistcs And Construction (Sl)Ltd | 1 | 50,000,000 |
| 1001 | Fin Fin's Enterprise And General Merchandise | 3 | 49,814,000 |
| 1002 | Jong Stationery Shop | 3 | 49,810,000 |
| 1003 | Thomas Ngegba Ict Solution | 1 | 49,800,000 |
| 1004 | I And P Solution Gen. Ser. | 3 | 49,750,000 |
| 1005 | Kawa Builders Group | 3 | 49,570,000 |
| 1006 | Atlantic Logistic & General Merchandise | 2 | 49,500,000 |
| 1007 | Think Inspired Natural Workshop Complex | 1 | 49,500,000 |
| 1008 | Sheku S. Turay | 2 | 49,462,000 |
| 1009 | Clinetown Youth Service | 1 | 49,400,000 |
| 1010 | Jcaa Construction And General Services | 1 | 49,260,000 |
| 1011 | Messer Musa Sharaffdeem | 2 | 48,977,000 |
| 1012 | Saheany Cooling & Training Services. | 1 | 48,700,000 |
| 1013 | Mohamed Bah Motor Service Garage | 3 | 48,507,000 |
| 1014 | Clips Business Ventures | 5 | 48,330,000 |
| 1015 | Monir Trading | 4 | 48,110,000 |
| 1016 | Dr Shamsu Mustapha | 1 | 48,000,000 |
| 1017 | Jont Enterprise | 1 | 48,000,000 |
| 1018 | Mr. Haakawa Brima Gbessay Moseray | 1 | 48,000,000 |
| 1019 | Vainora Maita Christine Ewin | 1 | 48,000,000 |
| 1020 | Zaward H Zain & Sons | 1 | 48,000,000 |
| 1021 | S.U Enterprises Ltd | 5 | 47,922,250 |
| 1022 | Ya Bunda Enterprise | 1 | 47,861,000 |
| 1023 | Onlime (SL) Ltd | 3 | 47,848,200 |
| 1024 | Barachel International Trading | 1 | 47,842,000 |
| 1025 | Cherry Zain Tailoring Center | 2 | 47,540,000 |

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| 1026 | Blesed Farouk | 1 | 47,404,850 |
| 1027 | Otram Engineering | 1 | 47,250,000 |
| 1028 | Philisinon Enterprise | 1 | 47,000,000 |
| 1029 | Sky Venture Construction & Agri. | 1 | 47,000,000 |
| 1030 | Sada Jah Auto Spares | 19 | 46,679,000 |
| 1031 | Laterials And Geniser | 1 | 46,562,000 |
| 1032 | Pinas Investment | 7 | 46,100,000 |
| 1033 | Vision Plus | 4 | 45,820,000 |
| 1034 | Gurukripa Construction & General Supplies | 1 | 45,500,747 |
| 1035 | Government Printing Department | 2 | 45,150,000 |
| 1036 | De-Nation's Bie Enterprise | 1 | 45,000,000 |
| 1037 | Floyd A. Davies Esq | 1 | 45,000,000 |
| 1038 | Miral Healthcare Limited | 4 | 45,000,000 |
| 1039 | Security | 2 | 45,000,000 |
| 1040 | Lenkeh Enterprise | 1 | 44,975,000 |
| 1041 | Calabash Production | 7 | 44,960,807 |
| 1042 | Timbo Enterprise | 2 | 44,909,000 |
| 1043 | Ebeneza Enterprise | 2 | 44,740,000 |
| 1044 | Bakius Enterprise | 18 | 44,622,725 |
| 1045 | The City Plaza | 1 | 44,620,000 |
| 1046 | Muloma Bar And Restaurant | 5 | 44,345,000 |
| 1047 | Abraham Travel And Tour | 3 | 44,303,500 |
| 1048 | Bahfaiyor Construction And General Services | 2 | 44,210,000 |
| 1049 | Fayra Unity Garage | 1 | 44,000,000 |
| 1050 | Tycon Nvestment | 5 | 44,000,000 |
| 1051 | Osman Conteh Construction &Gen.Services | 2 | 43,900,000 |
| 1052 | Rainbow Enterprise | 2 | 43,779,000 |
| 1053 | Alpha B. Bah | 3 | 43,330,846 |
| 1054 | Samical Garage | 3 | 43,280,000 |
| 1055 | Natcom Consulting Services | 1 | 43,200,000 |
| 1056 | Mijokhona Business Venture | 1 | 43,000,000 |
| 1057 | Mamish Kay Enterprise | 2 | 42,983,000 |
| 1058 | Chris Bee Enterprise | 1 | 42,800,000 |
| 1059 | Transnational (SL) Ltd | 3 | 42,651,555 |
| 1060 | Cirol Technology | 1 | 42,525,000 |
| 1061 | Amadu Bah Garage | 2 | 42,386,000 |
| 1062 | J & D Enterprise & Investment | 1 | 42,200,000 |
| 1063 | Eddican Investment Enterprise | 1 | 42,000,000 |
| 1064 | Prifemlu Enterprise | 1 | 42,000,000 |
| 1065 | Marionette Enterprise | 8 | 41,796,750 |
| 1066 | Sunny United | 2 | 41,750,000 |
| 1067 | Mascot Construction And General | 2 | 41,580,000 |
| 1068 | Low Cost Printing Services | 10 | 41,476,000 |
| 1069 | Everbest Enterprise | 1 | 41,334,300 |
| 1070 | Mauritech Consultation And General Merchandise | 1 | 41,325,000 |
| 1071 | Zakie Investment | 2 | 41,100,000 |
| 1072 | Indigenous United Family | 1 | 41,000,000 |
| 1073 | Three Kays Engineering Construction & General Services | 4 | 40,889,000 |
| 1074 | Scream Studios | 2 | 40,859,530 |
| 1075 | Co-Operation Furniture Workshop | 2 | 40,670,000 |
| 1076 | Power Share Technology | 2 | 40,640,000 |
| 1077 | Dominic Divine Investment | 3 | 40,500,000 |
| 1078 | Skaitel SI Ltd. | 1 | 40,500,000 |
| 1079 | Sannoh's Interior Designers | 3 | 40,463,900 |
| 1080 | General Wood Work Factory | 2 | 40,300,000 |
| 1081 | Mardal Enterprise | 2 | 40,000,580 |
| 1082 | Afro Technology And Logistics | 1 | 40,000,000 |
| 1083 | Decolta It Solutions | 1 | 40,000,000 |
| 1084 | Frediana Development Company | 1 | 40,000,000 |
| 1085 | Gensamoh Construction | 1 | 40,000,000 |
| 1086 | Impression International | 1 | 40,000,000 |

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| 1087 | Jet Kay Enterprise | 1 | 40,000,000 |
| 1088 | Mamamarie Enterprise | 2 | 40,000,000 |
| 1089 | Righton Business Investment | 1 | 40,000,000 |
| 1090 | Wisdom Graphic | 1 | 40,000,000 |
| 1091 | Yonsion Construction Logistic & Gen. Services | 1 | 40,000,000 |
| 1092 | Engle Garage And Spares | 2 | 39,950,000 |
| 1093 | Marimodu Stationery & General Suppliers | 1 | 39,800,000 |
| 1094 | Mit's Engineering Service | 1 | 39,750,000 |
| 1095 | J.A.G Construction & Gen. Services | 6 | 39,700,000 |
| 1096 | Lucimicsu General Supplies Ltd | 2 | 39,600,000 |
| 1097 | Yayah Sesay Auto & Metal Workshop | 5 | 39,575,000 |
| 1098 | Milis Enterprise | 1 | 38,875,000 |
| 1099 | I.M.K Construction And General Services | 1 | 38,852,000 |
| 1100 | E & Z Investment | 4 | 38,822,000 |
| 1101 | Fortune Electricals | 8 | 38,670,285 |
| 1102 | Technology Express - SL | 3 | 38,504,190 |
| 1103 | Tiger Star Construction And General Service | 1 | 38,496,250 |
| 1104 | Sinava And Marian Enterprise | 6 | 38,363,500 |
| 1105 | Network Home Enterprise | 2 | 38,305,000 |
| 1106 | Hpace Business Center | 2 | 38,102,000 |
| 1107 | Jovana Group Catering Enterprise & General Merchandise | 1 | 38,090,000 |
| 1108 | Marie-Sal Enterprise | 1 | 38,005,260 |
| 1109 | Marie Ent General Supplies | 1 | 38,000,000 |
| 1110 | Catco Enterprise | 1 | 37,800,000 |
| 1111 | Mu-Gbe's Stationary Supplies | 1 | 37,690,000 |
| 1112 | Gbongoma Stationery | 1 | 37,000,000 |
| 1113 | Johnny Enterprise | 4 | 36,900,000 |
| 1114 | Miham Investment And Logistics | 2 | 36,872,000 |
| 1115 | Sameajo Construction And General Services | 2 | 36,600,000 |
| 1116 | Amak Construction And General Merchandise | 2 | 36,517,580 |
| 1117 | Win Technological Services | 1 | 36,400,000 |
| 1118 | Agg's Building Materials | 4 | 36,324,000 |
| 1119 | I.G Best | 13 | 36,268,000 |
| 1120 | Paley Brothers Tailoring And Training Centre | 2 | 36,200,000 |
| 1121 | Grafyx Plus | 1 | 36,050,000 |
| 1122 | Adram Enterprise | 2 | 35,884,000 |
| 1123 | Two Brothers Enterprise | 5 | 35,845,000 |
| 1124 | Tenz Engineering & Gen. Services | 2 | 35,834,000 |
| 1125 | Kay-Hira Enterprise | 4 | 35,605,500 |
| 1126 | De Yong David Investment | 6 | 35,407,000 |
| 1127 | Anisha General Merchandise | 1 | 35,245,000 |
| 1128 | Kamko Investment | 1 | 35,180,000 |
| 1129 | C.O Ben. Enterprise | 2 | 35,080,000 |
| 1130 | Cee-Med Constructing & General | 1 | 35,050,000 |
| 1131 | Frontier Business Solution Ltd | 1 | 35,000,000 |
| 1132 | Kensue Enterprise | 1 | 35,000,000 |
| 1133 | Soccer Graphics Design And Printing | 2 | 35,000,000 |
| 1134 | Valish Enterprise | 6 | 34,852,000 |
| 1135 | Sidmah Logistics | 1 | 34,800,000 |
| 1136 | G-Nix Technology Network | 1 | 34,772,500 |
| 1137 | Saidu Sesay Enterprise | 4 | 34,750,000 |
| 1138 | Global Production | 1 | 34,350,000 |
| 1139 | Fageb Enterprise | 4 | 34,320,000 |
| 1140 | Malador Boutique Tailoring | 1 | 34,300,000 |
| 1141 | Complete Solution | 1 | 34,212,500 |
| 1142 | Dabeem World Wide | 1 | 34,003,000 |
| 1143 | Sandonka General Service | 1 | 34,000,000 |
| 1144 | Ramel SI Ltd | 2 | 33,716,000 |
| 1145 | Dad's Car Centre Limited | 2 | 33,675,000 |
| 1146 | Builders Of Hope To The Poor | 2 | 33,562,000 |

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| 1147 | Jephlimo Catering Enterprise | 3 | 33,235,000 |
| 1148 | Insons | 6 | 33,084,500 |
| 1149 | Fatsil Enterprise | 1 | 33,000,000 |
| 1150 | M&M Building Materials | 3 | 32,790,000 |
| 1151 | Aronnes Ventures | 1 | 32,500,000 |
| 1152 | Abu Mans Enterprise | 4 | 32,475,000 |
| 1153 | Black And White Restaurant Bar | 2 | 32,300,000 |
| 1154 | B. Medo Garage | 10 | 32,297,220 |
| 1155 | Doray's Enterprise | 1 | 32,260,000 |
| 1156 | Zainco & Sons General Services | 2 | 32,250,000 |
| 1157 | Newsat Electronics | 2 | 32,220,000 |
| 1158 | Security Tech | 2 | 32,200,000 |
| 1159 | Oc Associates | 2 | 32,055,000 |
| 1160 | Print More Venture | 2 | 32,000,000 |
| 1161 | Dibia Printing | 4 | 31,977,500 |
| 1162 | Agal Bar Restaurant Catering Services And General Macchandise | 1 | 31,930,000 |
| 1163 | Meloni Consultancy Limited | 1 | 31,800,000 |
| 1164 | Lareine Investment & Logistic | 1 | 31,625,000 |
| 1165 | Viemadan Investment General Merchandise | 1 | 31,552,550 |
| 1166 | Saidu D Koroma | 1 | 31,550,000 |
| 1167 | D.L.T Enterprise | 4 | 31,369,000 |
| 1168 | Alic Security Services | 1 | 31,200,000 |
| 1169 | Abu Bangura Engineering And General Services | 1 | 31,152,000 |
| 1170 | Dsb Logistics | 2 | 30,684,150 |
| 1171 | Nennehski General Services | 2 | 30,640,000 |
| 1172 | Computonics Technology System | 2 | 30,400,000 |
| 1173 | Andrew Lavali | 2 | 30,240,000 |
| 1174 | Commercial Trading International | 1 | 30,000,000 |
| 1175 | Finnex Production | 1 | 30,000,000 |
| 1176 | Juray Construction Company Ltd | 1 | 30,000,000 |
| 1177 | Med Labs Diagnostic | 1 | 30,000,000 |
| 1178 | Phadi's Enterprise | 1 | 30,000,000 |
| 1179 | Rising Ent. | 2 | 30,000,000 |
| 1180 | Sandor Bassima Construction Enterprise | 1 | 30,000,000 |
| 1181 | We Yone Sahid Ent. | 1 | 30,000,000 |
| 1182 | Yaya Jalloh Enterprise | 1 | 30,000,000 |
| 1183 | Zee Nadine Investment | 1 | 30,000,000 |
| 1184 | Zonal Enterprises | 1 | 30,000,000 |
| 1185 | Ten Plain Investment | 1 | 29,990,000 |
| 1186 | Lemiray's Enterprise | 2 | 29,979,180 |
| 1187 | Bartisha Enterprise | 4 | 29,966,000 |
| 1188 | Admire & Brother Limited | 2 | 29,750,000 |
| 1189 | Julmone Cleaning, Maintenance & General Supplies | 1 | 29,750,000 |
| 1190 | Global Ict Solution | 1 | 29,700,000 |
| 1191 | Jolisa Enterprise | 1 | 29,700,000 |
| 1192 | Uniconj Logistics & Procurement Sodium | 2 | 29,602,900 |
| 1193 | Perking Enterprise | 2 | 29,565,000 |
| 1194 | Concern For Automobile Repairs And Services | 2 | 29,474,500 |
| 1195 | Science World Enterprise | 1 | 29,400,000 |
| 1196 | Staedtler Enterprise | 1 | 29,350,000 |
| 1197 | Fredgot | 1 | 29,250,000 |
| 1198 | N/Av | 3 | 29,175,500 |
| 1199 | Monica Collier | 8 | 29,153,000 |
| 1200 | Richard Enterprises | 1 | 29,100,000 |
| 1201 | King Dave Electrical And General Servics | 2 | 29,024,000 |
| 1202 | Fashion One Centre | 1 | 29,000,000 |
| 1203 | Cerra Automotive | 2 | 28,809,745 |
| 1204 | Muctarr Turay | 2 | 28,730,000 |
| 1205 | Salfas Catering Resturant | 9 | 28,600,000 |
| 1206 | Mountain Valley Construction Logistics | 1 | 28,500,000 |

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| 1207 | Emmanuel Rowe | 2 | 28,350,000 |
| 1208 | Tembel Enterprise | 2 | 28,350,000 |
| 1209 | Bimak Company | 1 | 28,000,000 |
| 1210 | H. Baydoun And Sons | 2 | 28,000,000 |
| 1211 | Amara Joseph Bangura | 2 | 27,877,500 |
| 1212 | Wedharia Enterprise | 1 | 27,860,000 |
| 1213 | Alkups Enterprise | 3 | 27,700,000 |
| 1214 | Piye Panda Construction Enterprise | 1 | 27,575,000 |
| 1215 | Kemsia Investment | 1 | 27,090,000 |
| 1216 | Spot 75 | 2 | 27,025,000 |
| 1217 | GP Security | 1 | 27,000,000 |
| 1218 | Tawopaneh Const.& Logistics | 2 | 27,000,000 |
| 1219 | Husman Investment | 2 | 26,997,000 |
| 1220 | P.G.A Auto Spares | 1 | 26,962,294 |
| 1221 | Adiabose Anointed Food Enterprise | 2 | 26,884,950 |
| 1222 | Diary General Services | 3 | 26,781,000 |
| 1223 | J I S Investment | 1 | 26,500,000 |
| 1224 | Domestic Helpers Organisation | 2 | 26,350,000 |
| 1225 | Divine Dimension Enterprise | 1 | 26,310,000 |
| 1226 | Abu Koroma | 1 | 26,300,000 |
| 1227 | Abdulai K. Bangura | 1 | 26,165,000 |
| 1228 | Sylvia Pearce | 10 | 26,044,000 |
| 1229 | D.S Kamara | 2 | 25,800,000 |
| 1230 | Aunty B Catering Service | 2 | 25,600,000 |
| 1231 | Id Saffa Trust | 1 | 25,400,000 |
| 1232 | Grace Agro Investment Enterprise | 3 | 25,104,000 |
| 1233 | Leone Construction & General Engineering | 1 | 25,020,000 |
| 1234 | Abu & Zainab Enterprise | 1 | 25,000,000 |
| 1235 | Andram Enterprise | 1 | 25,000,000 |
| 1236 | Choe & Ebhe Enterprises | 2 | 25,000,000 |
| 1237 | CIB Enterprises | 1 | 25,000,000 |
| 1238 | Continental Partnership Process | 1 | 25,000,000 |
| 1239 | First Impression International | 3 | 25,000,000 |
| 1240 | Maiba Car Rental Services | 1 | 25,000,000 |
| 1241 | Rolmac Enterprise | 1 | 25,000,000 |
| 1242 | Alex Construction And Enterprise | 1 | 24,975,000 |
| 1243 | Healthcare Pharmacy | 1 | 24,926,100 |
| 1244 | Sal-Mus Construction & Gen Suppliers | 1 | 24,925,000 |
| 1245 | Salanda Merchandise And General Supplies | 2 | 24,855,000 |
| 1246 | Kaudad Enterprise | 1 | 24,840,000 |
| 1247 | Radar Procurement And General Trading | 6 | 24,748,000 |
| 1248 | No Name | 1 | 24,732,000 |
| 1249 | Giant Building Materials | 1 | 24,700,000 |
| 1250 | Galaxy Computer And Electronics Ltd | 4 | 24,660,000 |
| 1251 | Ecosol SI Ltd | 1 | 24,561,000 |
| 1252 | Genet And Partners | 14 | 24,425,913 |
| 1253 | Abhajar Rice Development Company | 1 | 24,225,000 |
| 1254 | Choices Business Circles And Construction | 2 | 24,200,000 |
| 1255 | Into Sierra Leone Travel Ltd | 1 | 24,166,674 |
| 1256 | Manpower Equipment & Signage | 2 | 24,163,635 |
| 1257 | Vert Enterprise | 10 | 24,125,000 |
| 1258 | Lusben Enterprises | 5 | 24,111,000 |
| 1259 | Destiny Changer Services | 1 | 24,000,000 |
| 1260 | Donso Enterprises | 1 | 24,000,000 |
| 1261 | General Suppliers Sengbe Transport | 1 | 24,000,000 |
| 1262 | JKL Production ICT Construction And Enterprise | 3 | 23,880,000 |
| 1263 | Vision Investment | 1 | 23,850,000 |
| 1264 | Albaco Enterprise | 2 | 23,660,000 |
| 1265 | Creative Hub | 1 | 23,625,000 |
| 1266 | Christopha Tommy | 1 | 23,500,000 |

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| 1267 | Kallbondo | 1 | 23,500,000 |
| 1268 | Sewer Pipes Construction | 2 | 23,320,000 |
| 1269 | Harrisons Investment | 1 | 23,245,755 |
| 1270 | Alpha Conteh And Friends General Enterprises | 1 | 23,200,000 |
| 1271 | Premier Services | 2 | 23,109,350 |
| 1272 | Kadijatu Enterprises | 1 | 23,000,000 |
| 1273 | Weg Interior Decoration | 3 | 22,815,000 |
| 1274 | Samking Services Ltd | 2 | 22,787,250 |
| 1275 | Lion Photo Studio | 1 | 22,776,250 |
| 1276 | Sisters Design | 1 | 22,736,000 |
| 1277 | Daabia Enterprises | 12 | 22,520,000 |
| 1278 | U. C. International | 5 | 22,516,500 |
| 1279 | Menks Enterprise | 1 | 22,480,000 |
| 1280 | Italian Printers Amis Estab | 2 | 22,175,000 |
| 1281 | Lion Investment Holding | 4 | 22,142,500 |
| 1282 | Home Living Furniture | 1 | 22,125,000 |
| 1283 | J & F Investment | 2 | 22,050,000 |
| 1284 | Sulaiman Moor General Service | 2 | 22,050,000 |
| 1285 | Mohamed Bockarie | 1 | 22,000,000 |
| 1286 | M. Bangs Trading | 3 | 21,995,750 |
| 1287 | Agal General Merchandise | 1 | 21,786,000 |
| 1288 | D.S.B Logistics | 1 | 21,772,800 |
| 1289 | Hawafem Enterprises | 2 | 21,735,000 |
| 1290 | Vision Ventures | 1 | 21,735,000 |
| 1291 | Sierra Construction Systems Ltd | 1 | 21,722,122 |
| 1292 | Faith And Joy Enterprise | 1 | 21,600,000 |
| 1293 | Ngoyella Catering Services | 4 | 21,500,000 |
| 1294 | Sam Tech Enterprise | 1 | 21,450,000 |
| 1295 | Mamenter Cooling Systems And General Supplies | 1 | 21,370,000 |
| 1296 | Yehtundal Amah Enterprises | 16 | 21,340,000 |
| 1297 | Tpisent SI Ltd | 1 | 21,230,000 |
| 1298 | Stardust Media | 2 | 21,166,500 |
| 1299 | Emmanuel Sandi | 2 | 21,040,897 |
| 1300 | Roland Battison-Nicol | 2 | 21,023,000 |
| 1301 | God's Time Enterprise | 1 | 21,000,000 |
| 1302 | Salbakar Juldeh Construction &Gen.Ent. | 1 | 21,000,000 |
| 1303 | Salobkar Juldeh Construction &General Services | 1 | 21,000,000 |
| 1304 | Masada | 2 | 20,960,000 |
| 1305 | Cassava Restaurant | 1 | 20,700,000 |
| 1306 | Computer Shop | 1 | 20,700,000 |
| 1307 | Dantech Electricals Company (SL) Ltd | 3 | 20,700,000 |
| 1308 | Vamanjois General Service | 3 | 20,533,053 |
| 1309 | D-Abu Construction | 1 | 20,450,000 |
| 1310 | Kebawana Motor Garge | 1 | 20,450,000 |
| 1311 | Joseph Banya | 1 | 20,435,000 |
| 1312 | Sat Enterprise | 1 | 20,400,000 |
| 1313 | Graphic World (SL) Limited | 2 | 20,244,250 |
| 1314 | Tomflorie Catering Services | 5 | 20,231,600 |
| 1315 | ALZ Enterprise & General Services | 3 | 20,195,000 |
| 1316 | Abahish Pest Control & General Services | 1 | 20,000,000 |
| 1317 | Camdet Enterprise | 2 | 20,000,000 |
| 1318 | Cinava And Marian Enterprise | 1 | 20,000,000 |
| 1319 | Javomboja Joint Consulting | 1 | 20,000,000 |
| 1320 | Kaddie Yours' Ent. | 1 | 20,000,000 |
| 1321 | Kalibon Bondo Company | 1 | 20,000,000 |
| 1322 | Kokolla Enterprise | 1 | 20,000,000 |
| 1323 | Mabinty Kubra Catering Ent. | 1 | 20,000,000 |
| 1324 | Mamakor Cooling System & General Enterprise | 1 | 20,000,000 |
| 1325 | Neneh Tunkuba Enterprise | 1 | 20,000,000 |
| 1326 | Sabassce Ent. | 1 | 20,000,000 |

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| 1327 | Fodzar Enterprise | 1 | 19,950,000 |
| 1328 | Moliba Car Rental Services | 1 | 19,950,000 |
| 1329 | Rd Kanu Enterprise | 1 | 19,950,000 |
| 1330 | Euro Car Centre | 2 | 19,819,500 |
| 1331 | Melduma Enterprise | 1 | 19,800,000 |
| 1332 | Mco Construction | 1 | 19,750,000 |
| 1333 | Rubys Catering Services | 1 | 19,740,000 |
| 1334 | Pendrax Security Company | 4 | 19,710,000 |
| 1335 | Digital Colour Print Service | 1 | 19,700,000 |
| 1336 | Edwina M. Grant | 2 | 19,638,000 |
| 1337 | Beacon Lodge | 1 | 19,599,300 |
| 1338 | E .G. Best | 1 | 19,500,000 |
| 1339 | Usman Babar Sesay | 1 | 19,500,000 |
| 1340 | Wanjei Stationery & Gift Shop | 2 | 19,500,000 |
| 1341 | Design Construction & Communication Enterprise | 1 | 19,360,000 |
| 1342 | Hussen Building Materials | 1 | 19,327,000 |
| 1343 | Cetco Enterprise | 1 | 19,285,000 |
| 1344 | Thomas Humper And Co | 1 | 19,250,000 |
| 1345 | Brimuko Ent | 1 | 19,150,000 |
| 1346 | Mohamed Sahid Bangura | 2 | 19,135,000 |
| 1347 | Kukuna Enterprise | 2 | 19,070,000 |
| 1348 | Two Brothers Construction And General Services | 6 | 19,030,000 |
| 1349 | Fomaku Enterprise | 1 | 19,000,000 |
| 1350 | Albert Moore | 1 | 18,900,000 |
| 1351 | Lajman Holdings Enterprise | 1 | 18,900,000 |
| 1352 | Stevfrank General Merchandise | 1 | 18,900,000 |
| 1353 | Epi Garage | 11 | 18,876,650 |
| 1354 | Abdulai Bah Garage | 2 | 18,800,000 |
| 1355 | Trust Security Services | 1 | 18,724,500 |
| 1356 | Gilo's Catering Service | 1 | 18,500,000 |
| 1357 | Teng Enterprise | 1 | 18,500,000 |
| 1358 | Otistics | 2 | 18,410,700 |
| 1359 | Electra General Marchandise | 1 | 18,300,000 |
| 1360 | Anifatu Sesay | 1 | 18,200,000 |
| 1361 | Khalduf Investment Company (SI) Limited | 2 | 18,000,000 |
| 1362 | Lanzay Service | 1 | 18,000,000 |
| 1363 | Techzone Enterprise | 1 | 18,000,000 |
| 1364 | Abu Kamsou Solution And General Services | 1 | 17,987,800 |
| 1365 | Ab Pharmacy | 2 | 17,980,000 |
| 1366 | Give & Take Printing Enterprise | 5 | 17,850,000 |
| 1367 | Mjs Garage | 4 | 17,830,000 |
| 1368 | Inkee Media Graphic Design | 1 | 17,820,000 |
| 1369 | Concord Times Communications Limited | 6 | 17,734,000 |
| 1370 | Derrick And Millicent Enterprises | 4 | 17,613,750 |
| 1371 | Marianette Enterprise | 2 | 17,500,000 |
| 1372 | MTA Associates | 1 | 17,500,000 |
| 1373 | M.B Agro Business And General Supplier | 3 | 17,450,000 |
| 1374 | Jsc Construction & General Supplies | 1 | 17,435,000 |
| 1375 | Amizo-Kay Enterprise | 3 | 17,427,000 |
| 1376 | Jul-Lizze Enterprise | 3 | 17,400,000 |
| 1377 | Shangri La | 1 | 17,245,000 |
| 1378 | Shko Enterprise | 5 | 17,142,000 |
| 1379 | Dakkal Enterprises | 1 | 16,750,000 |
| 1380 | Tdlco Enterprise | 1 | 16,744,000 |
| 1381 | Multi Technical Services | 3 | 16,568,000 |
| 1382 | MSJ Enterprise | 1 | 16,537,500 |
| 1383 | Pedel Consult & Trading SI Ltd | 1 | 16,440,000 |
| 1384 | Merani And Sons Ltd | 4 | 16,430,000 |
| 1385 | Abdul Rahman Kamara | 9 | 16,402,000 |
| 1386 | Rehadi's Enterprise | 2 | 16,350,000 |

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| 1387 | Sheikman Construction And Engineering Enterprise | 1 | 16,305,000 |
| 1388 | Mohamed Kawue Enterprise | 2 | 16,200,000 |
| 1389 | Jaytee Enterprise | 2 | 16,160,000 |
| 1390 | Andy Best General Merchandise | 4 | 16,120,000 |
| 1391 | Architectural & Engineering Services | 2 | 16,000,000 |
| 1392 | Med Sowa Investment | 2 | 16,000,000 |
| 1393 | Zanunu Construction | 1 | 15,990,000 |
| 1394 | Gassimu Benst Service Enterprise | 1 | 15,880,000 |
| 1395 | Great King International | 4 | 15,862,000 |
| 1396 | Big 5 Trading And General Suppliers | 2 | 15,841,250 |
| 1397 | Bamsli Enterprises And Gen Services | 1 | 15,803,000 |
| 1398 | Mac Don Enterprise | 3 | 15,750,000 |
| 1399 | Divine Providence Catering And G Services | 4 | 15,600,000 |
| 1400 | Muvah Produce | 1 | 15,600,000 |
| 1401 | Hashastom Services Ltd | 2 | 15,410,000 |
| 1402 | Khahl Shour And Son | 1 | 15,410,000 |
| 1403 | AK Security Logistic Services (SL) Ltd | 2 | 15,103,000 |
| 1404 | Messrs Graphics World | 1 | 15,007,500 |
| 1405 | Chrismarie Enterprise | 1 | 15,000,000 |
| 1406 | G O Trade Limited | 1 | 15,000,000 |
| 1407 | K Enterprise | 1 | 15,000,000 |
| 1408 | Lams & General Suppliers | 1 | 15,000,000 |
| 1409 | Oduntor Printing Press | 1 | 15,000,000 |
| 1410 | Trust Ventures | 1 | 15,000,000 |
| 1411 | Umar Alpha | 1 | 15,000,000 |
| 1412 | Zoom Creative Media | 1 | 15,000,000 |
| 1413 | Mordul Enterprise | 1 | 14,997,500 |
| 1414 | Dawco Logistic Venture | 1 | 14,965,000 |
| 1415 | Great Mighty Enterprise | 4 | 14,951,000 |
| 1416 | Isatu B And Sons Enterprise | 1 | 14,900,000 |
| 1417 | Abdul Bokon | 2 | 14,860,000 |
| 1418 | John James Trading Enterprise (SI) | 4 | 14,825,000 |
| 1419 | Experience Auto Spares | 3 | 14,819,350 |
| 1420 | Why Not Spot | 1 | 14,805,000 |
| 1421 | Duazy Investment Holding | 1 | 14,770,000 |
| 1422 | Kolanten Construction | 2 | 14,765,000 |
| 1423 | Kay Pee & Sons | 2 | 14,545,000 |
| 1424 | Global Remote Business Consulting | 2 | 14,500,000 |
| 1425 | Bintunis Restaurant | 1 | 14,400,000 |
| 1426 | Sanidoka General Service | 2 | 14,400,000 |
| 1427 | Abu Zainab Enterprise | 5 | 14,300,000 |
| 1428 | Ibrahim Sumah | 4 | 14,289,000 |
| 1429 | A.Bah & Brothers Enterprises | 3 | 14,250,000 |
| 1430 | B2 General Motor Spares | 5 | 14,161,000 |
| 1431 | Samdave Garage | 1 | 14,110,000 |
| 1432 | Aga Enterprise And General Merchandise | 1 | 14,100,000 |
| 1433 | Me And My Children Printing Enterprise | 3 | 14,000,000 |
| 1434 | Rikcal Computing | 1 | 13,891,500 |
| 1435 | Eurotex | 2 | 13,825,000 |
| 1436 | Agaa Cooling | 1 | 13,820,000 |
| 1437 | Gods Glory Aluminium Workshop | 2 | 13,797,000 |
| 1438 | Conteh Solution | 1 | 13,750,000 |
| 1439 | Taidel Investment | 1 | 13,750,000 |
| 1440 | Rainbow Paint & Chemical Ltd | 2 | 13,491,865 |
| 1441 | Mohamoud Foday Musa | 3 | 13,459,000 |
| 1442 | National Trade Co And General Services | 2 | 13,308,000 |
| 1443 | Skb Computer Maintenance | 1 | 13,282,500 |
| 1444 | Bodayea Enterprise | 1 | 13,248,000 |
| 1445 | Dohas Hotel And Restaurant | 1 | 13,220,000 |
| 1446 | Automotive Supplies | 2 | 13,202,000 |

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| 1447 | Legal Capital Investment | 1 | 13,185,000 |
| 1448 | M&S Resources General Supplies | 1 | 13,125,000 |
| 1449 | Botherhood Investment | 2 | 13,062,000 |
| 1450 | Shek-Man Garage | 1 | 13,050,000 |
| 1451 | Regram Enterprise | 1 | 13,000,000 |
| 1452 | Primrose Hasting -Spaine | 3 | 12,976,750 |
| 1453 | Gift Construction & General Supplies | 1 | 12,950,000 |
| 1454 | Ran Enterprise | 1 | 12,945,000 |
| 1455 | V.S Enterprises | 4 | 12,936,000 |
| 1456 | Hajija Car Decoration Solution | 2 | 12,755,000 |
| 1457 | Konfam Auto Spares | 3 | 12,750,000 |
| 1458 | Sidi Bah And Restaurant | 1 | 12,600,000 |
| 1459 | Sulisha Iushlide Of Management And Coupule Shades | 1 | 12,600,000 |
| 1460 | Construction And General Services | 3 | 12,598,000 |
| 1461 | Sab's Business And It Solutions Ltd | 2 | 12,567,000 |
| 1462 | New Look Photocopying Center | 2 | 12,550,000 |
| 1463 | Ager Construction Group & Enterprise | 1 | 12,500,000 |
| 1464 | Y S Building Materials | 2 | 12,475,000 |
| 1465 | N P SI Ltd | 1 | 12,400,000 |
| 1466 | Radgas Catering And General Services | 2 | 12,314,750 |
| 1467 | Sonter Enterprise | 1 | 12,300,000 |
| 1468 | Aztex Shop | 1 | 12,210,000 |
| 1469 | Joat Enterprise | 2 | 12,048,000 |
| 1470 | Confam Auto Spares General Merchandise | 2 | 12,000,000 |
| 1471 | Electroslatic Mechanical | 1 | 12,000,000 |
| 1472 | G.Q Trade Limited | 1 | 12,000,000 |
| 1473 | Maamarie Enterprise | 1 | 12,000,000 |
| 1474 | Hvac Cooling Enterprises | 1 | 11,960,000 |
| 1475 | Bintu Solution & General Merchant | 1 | 11,900,000 |
| 1476 | Abdul Boyzie Enterprise | 1 | 11,890,000 |
| 1477 | Eatabuy Agency | 2 | 11,867,500 |
| 1478 | John B Screen | 1 | 11,850,000 |
| 1479 | Staff Of Sisl | 2 | 11,818,000 |
| 1480 | Forward (SI)Ltd | 1 | 11,800,000 |
| 1481 | Information Technology Solution | 2 | 11,741,625 |
| 1482 | Decore Furniture Company | 2 | 11,730,000 |
| 1483 | Jozzymun Holding And Construction Enterprise | 1 | 11,702,400 |
| 1484 | Ashva Store | 3 | 11,680,000 |
| 1485 | Francis M. Cole | 13 | 11,577,800 |
| 1486 | Ecowas Travel And Tours | 1 | 11,509,700 |
| 1487 | Harmony Investment | 1 | 11,500,000 |
| 1488 | Kumbassa Motor Grace | 2 | 11,490,000 |
| 1489 | Mohamed G. Sama | 14 | 11,490,000 |
| 1490 | SL-Mccann Freetown | 3 | 11,380,750 |
| 1491 | Aemajid Enterprise | 1 | 11,340,000 |
| 1492 | Awoko Newspaper | 2 | 11,340,000 |
| 1493 | Macy Enterprise | 1 | 11,340,000 |
| 1494 | Brewah's Freezing Point | 5 | 11,310,000 |
| 1495 | Bell's (SI) Limited | 1 | 11,300,000 |
| 1496 | Kalimark Enterprise | 1 | 11,300,000 |
| 1497 | Kadjoes Commercial Services | 3 | 11,210,250 |
| 1498 | Jaridex Stores | 2 | 11,194,770 |
| 1499 | Bordoh Boima | 1 | 11,180,000 |
| 1500 | Dioco Investment (SL) Ltd | 1 | 11,120,000 |
| 1501 | CB's Restaurant | 1 | 11,014,200 |
| 1502 | Med Mansion Enterprises | 2 | 11,000,000 |
| 1503 | Ghassan & Sons Building Materials | 3 | 10,935,000 |
| 1504 | Malbert Enterprise | 1 | 10,855,000 |
| 1505 | African Automobikes (SL) | 3 | 10,843,930 |
| 1506 | T G Best | 1 | 10,600,000 |

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| 1507 | Eddie Com Investment | 2 | 10,580,000 |
| 1508 | John A. Conteh | 1 | 10,526,315 |
| 1509 | Euro Store | 1 | 10,510,000 |
| 1510 | Mania Tours | 1 | 10,500,000 |
| 1511 | Molden Enterprises | 1 | 10,500,000 |
| 1512 | Augustine Davies | 1 | 10,460,000 |
| 1513 | Muzain's Catering Services | 1 | 10,400,000 |
| 1514 | Serra Cooling System | 1 | 10,345,000 |
| 1515 | Mayanda's Travel & Tours | 1 | 10,335,355 |
| 1516 | Junice Deen Catering | 1 | 10,320,000 |
| 1517 | Abuson Construction & General Merchandise | 1 | 10,227,000 |
| 1518 | Star Point | 1 | 10,226,950 |
| 1519 | Kad Glorious Investments | 1 | 10,200,000 |
| 1520 | Joel Catering And M. Enterprise | 2 | 10,125,000 |
| 1521 | God's Gift Construction & General Services | 2 | 10,100,000 |
| 1522 | Ejay Investment | 1 | 10,087,857 |
| 1523 | People's Pharmacy | 1 | 10,030,000 |
| 1524 | Pearl Restaurants | 1 | 10,005,000 |
| 1525 | A O Martins Holdings | 1 | 10,000,000 |
| 1526 | Abdul J Enterprise | 1 | 10,000,000 |
| 1527 | Alestobel Enterprise | 1 | 10,000,000 |
| 1528 | Handy Tech Delivery | 1 | 10,000,000 |
| 1529 | Ibrahim Turay General Merchandise | 1 | 10,000,000 |
| 1530 | ICT Consultancy and General Services Limited | 1 | 10,000,000 |
| 1531 | Maxwell Kwesi Ansah | 1 | 10,000,000 |
| 1532 | Pelel Enterprise | 1 | 10,000,000 |
| 1533 | Virtuous Services | 1 | 10,000,000 |
| 1534 | Compass Business Ventures | 1 | 9,933,840 |
| 1535 | Ggate Global Solutions SI | 1 | 9,811,200 |
| 1536 | Freetown Car Rental | 1 | 9,800,000 |
| 1537 | Na | 2 | 9,800,000 |
| 1538 | Precision Building Company | 1 | 9,800,000 |
| 1539 | O.H. Village | 2 | 9,760,000 |
| 1540 | Junisa Mosina Carpenter Workshop | 3 | 9,715,000 |
| 1541 | Sali-Alim Kadie | 1 | 9,680,000 |
| 1542 | (blank) | | 9,562,000 |
| 1543 | Sanny Security Services And General Merchandise Supplies | 1 | 9,500,000 |
| 1544 | Air-Cold Engineering Ltd | 1 | 9,450,000 |
| 1545 | Michael Bangali | 2 | 9,450,000 |
| 1546 | Standard Times Newspaper | 2 | 9,450,000 |
| 1547 | De New World Investment | 1 | 9,300,000 |
| 1548 | Alie & Sons Building Materials | 1 | 9,295,000 |
| 1549 | Ishwari & Sons | 5 | 9,212,000 |
| 1550 | Mustapha Sesay Enterprise | 2 | 9,200,000 |
| 1551 | Iptel SI Ltd | 1 | 9,198,000 |
| 1552 | Madam Imma's Investment | 1 | 9,189,000 |
| 1553 | M. Karimu Construction And General Services | 2 | 9,170,000 |
| 1554 | Benedict Robbin | 2 | 9,160,000 |
| 1555 | Musa Sharafedeen And Sons | 1 | 9,079,613 |
| 1556 | Immaculate Pest Control And Cleaning Services | 1 | 9,000,000 |
| 1557 | Zainab Somby | 1 | 9,000,000 |
| 1558 | Radis Enterprise | 2 | 8,910,000 |
| 1559 | Optimum Service Limited | 1 | 8,900,000 |
| 1560 | Reel And Real Productions | 1 | 8,900,000 |
| 1561 | Yemie And Sons Restaurant | 2 | 8,870,000 |
| 1562 | P And A Travel Agency | 1 | 8,855,500 |
| 1563 | Bantisha Enterprise | 2 | 8,761,000 |
| 1564 | Jalbah Auto Spare Parts | 1 | 8,680,000 |
| 1565 | Component Resources | 1 | 8,625,000 |
| 1566 | Hill Value | 1 | 8,600,000 |

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|------|--|----|-----------|
| 1567 | Mcbill Business Ventures | 1 | 8,594,000 |
| 1568 | Conteh Construction & General Services | 1 | 8,592,000 |
| 1569 | Gibbs Multi Media | 1 | 8,510,000 |
| 1570 | Watta Catering Services | 2 | 8,500,000 |
| 1571 | Whitesun Signs | 3 | 8,454,500 |
| 1572 | No Supplier Name | 1 | 8,400,000 |
| 1573 | Oigiba Construction And General Services | 1 | 8,400,000 |
| 1574 | The Rob's & Dee Restaurant | 6 | 8,390,000 |
| 1575 | Alp-Synde Business Services | 1 | 8,385,000 |
| 1576 | Balestino Computer Shop International | 3 | 8,373,000 |
| 1577 | Hiddie Namah Engeerning And Const. Services | 1 | 8,350,000 |
| 1578 | Medcom Construction And Procurement Services | 1 | 8,316,000 |
| 1579 | Mountain Investment | 2 | 8,300,000 |
| 1580 | Sierra Leone Cable Limited | 1 | 8,239,433 |
| 1581 | Barrie & Brothers Enterprises | 1 | 8,166,000 |
| 1582 | Crown Bakery | 7 | 8,155,000 |
| 1583 | Arnold D.G Faulkner | 4 | 8,150,000 |
| 1584 | Ishmael Hydar | 5 | 8,127,000 |
| 1585 | Muctarr Building Materials | 3 | 8,112,700 |
| 1586 | Mas-Naf Enterprise | 1 | 8,050,000 |
| 1587 | Elijah Pawa | 2 | 8,032,500 |
| 1588 | A.B Agro Business And General Services | 1 | 8,000,000 |
| 1589 | Charles Davies | 1 | 8,000,000 |
| 1590 | Hillie Enterprise | 2 | 8,000,000 |
| 1591 | Mr. Bockarie Kamara | 1 | 8,000,000 |
| 1592 | Media Office | 2 | 7,965,000 |
| 1593 | Smith Commercial Enterprise | 1 | 7,960,000 |
| 1594 | Auskem Construction And General Services | 1 | 7,800,000 |
| 1595 | Sundowners Investment | 1 | 7,800,000 |
| 1596 | Darak Garage | 1 | 7,700,000 |
| 1597 | Tamadel Investment | 2 | 7,636,000 |
| 1598 | General Merchandise | 2 | 7,624,500 |
| 1599 | Intrapex (SL) Ltd | 17 | 7,620,000 |
| 1600 | Fantomas Services | 1 | 7,600,000 |
| 1601 | Lamsal Prise | 1 | 7,500,000 |
| 1602 | O B J West Auto Spares | 2 | 7,500,000 |
| 1603 | All Nations Fashion & Design | 2 | 7,480,000 |
| 1604 | Mohamed Deen | 4 | 7,450,000 |
| 1605 | Publix Pharmacy | 1 | 7,425,000 |
| 1606 | Sallu Sesay | 1 | 7,300,000 |
| 1607 | Daddy Left Trans & Services | 1 | 7,250,000 |
| 1608 | Xpos Management Solution | 1 | 7,240,000 |
| 1609 | Abu Bakarr And Brother International | 1 | 7,200,000 |
| 1610 | Cape Leisure Club | 2 | 7,130,000 |
| 1611 | J. One Enterprise | 1 | 7,030,000 |
| 1612 | German Technical Garage | 2 | 7,020,000 |
| 1613 | Barben Mamou Enterprise | 2 | 7,000,000 |
| 1614 | Bintu's Restaurant | 1 | 7,000,000 |
| 1615 | Divine Construction & Supplies Enterprise | 4 | 7,000,000 |
| 1616 | Tnkon Enterprise | 1 | 7,000,000 |
| 1617 | Zert Auto Spare Investment | 3 | 7,000,000 |
| 1618 | Mudulcherrie Enterprise | 1 | 6,895,000 |
| 1619 | Raj Investment | 1 | 6,877,000 |
| 1620 | I.T Warehouse | 1 | 6,850,000 |
| 1621 | Collin P Mechanical Enterprise | 1 | 6,814,000 |
| 1622 | World Of Office Solution | 1 | 6,800,000 |
| 1623 | Augustine Yamba | 1 | 6,790,000 |
| 1624 | Alimamy Rassira Jah | 2 | 6,729,500 |
| 1625 | Dauda Building Materials Store | 7 | 6,698,000 |
| 1626 | Yanko Enterprise | 1 | 6,669,000 |

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|------|--|---|-----------|
| 1627 | Aku Ben Merchant | 1 | 6,654,690 |
| 1628 | Dauzy Investment Holdings | 1 | 6,650,000 |
| 1629 | Care - For Pharmacy | 8 | 6,624,000 |
| 1630 | Global Times Newspaper | 2 | 6,615,000 |
| 1631 | Solution Office | 2 | 6,600,000 |
| 1632 | Fox Automotive And Logistics | 2 | 6,567,750 |
| 1633 | Mariatu Kamara | 1 | 6,500,000 |
| 1634 | Brecho United Enterprise | 2 | 6,485,000 |
| 1635 | Siampo Logistics Supply | 1 | 6,450,000 |
| 1636 | M.K.O Services | 1 | 6,436,000 |
| 1637 | S.A. Beckly | 6 | 6,424,505 |
| 1638 | Aldesam Logistics Enterprise | 1 | 6,370,000 |
| 1639 | J.J Cooling Enterprise | 1 | 6,300,000 |
| 1640 | Sys-Net Business Solution | 2 | 6,292,500 |
| 1641 | G & M Investment | 2 | 6,284,250 |
| 1642 | Amara Juana | 2 | 6,231,330 |
| 1643 | Alhfan Enterprise | 1 | 6,210,000 |
| 1644 | M.E.F Printers And Stationers Ltd | 1 | 6,175,000 |
| 1645 | Yengae Investment | 1 | 6,155,000 |
| 1646 | Componero Hotel | 1 | 6,090,000 |
| 1647 | Leocem | 1 | 6,060,600 |
| 1648 | Sulaiman Stephens | 1 | 6,022,500 |
| 1649 | Bero | 1 | 6,000,000 |
| 1650 | Global Building Materials | 2 | 6,000,000 |
| 1651 | Miatta Conference Centre (Ministry Of Works And Public Assets) | 1 | 6,000,000 |
| 1652 | P4ng Dave Electrical And General Marchandise | 1 | 6,000,000 |
| 1653 | Dynamic Construction & General Supplies | 1 | 5,960,000 |
| 1654 | Denee Ltd | 1 | 5,906,250 |
| 1655 | Prime Options | 1 | 5,858,250 |
| 1656 | J'royals Restaurant | 1 | 5,829,000 |
| 1657 | Saicon Enterprise | 1 | 5,820,000 |
| 1658 | Jagiko Enterprise | 3 | 5,622,685 |
| 1659 | Izu Continental | 4 | 5,520,000 |
| 1660 | Friend's Tech Information SI Limited | 1 | 5,500,000 |
| 1661 | Master Group Printers | 1 | 5,500,000 |
| 1662 | Mohamed Shift | 1 | 5,500,000 |
| 1663 | Tom Ken Rogers Construction Services | 1 | 5,500,000 |
| 1664 | John Bangura | 2 | 5,490,000 |
| 1665 | Master Key Enterprise | 1 | 5,460,000 |
| 1666 | Emmanuel Sesay | 2 | 5,422,500 |
| 1667 | J. M. A. S Enterprise | 3 | 5,405,000 |
| 1668 | Paddy Chuks Investment | 2 | 5,400,000 |
| 1669 | S.K.R Auto Parts | 1 | 5,339,250 |
| 1670 | Sigismond Cooling | 2 | 5,324,000 |
| 1671 | Ibrahim's Garage | 1 | 5,300,000 |
| 1672 | Salmet | 1 | 5,300,000 |
| 1673 | Kamko Enterprise | 1 | 5,250,000 |
| 1674 | Musa Taimeh | 2 | 5,244,750 |
| 1675 | Biggies & Sons | 1 | 5,225,000 |
| 1676 | Kenneth S. Kangoma | 1 | 5,197,500 |
| 1677 | Foyah Construction Enterprise | 1 | 5,197,000 |
| 1678 | Chriskay Enterprise | 2 | 5,168,500 |
| 1679 | Sorie Sillah Painter | 1 | 5,160,000 |
| 1680 | Mamiaka Construction And General Services | 1 | 5,040,000 |
| 1681 | 54 E Enterprise And Auto Spares | 1 | 5,000,000 |
| 1682 | Global Africa Media | 1 | 5,000,000 |
| 1683 | I.B. Computers | 1 | 5,000,000 |
| 1684 | Jeneba. M. J. Investment | 1 | 5,000,000 |
| 1685 | N C Global | 1 | 5,000,000 |
| 1686 | Raising Ent. | 1 | 5,000,000 |
| 1687 | Ransford S.Lube Metzger | 1 | 5,000,000 |
| 1688 | Phimick Enterprise | 1 | 4,998,000 |
| 1689 | Abu Kanu Sport Garage | 1 | 4,970,700 |
| 1690 | Engineering Prototype International Garage | 4 | 4,910,000 |

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|------|---|---|-----------|
| 1691 | Vision Line | 1 | 4,900,000 |
| 1692 | Dauda B. Kamara | 2 | 4,876,200 |
| 1693 | Marish-Sal Enterprise | 2 | 4,842,000 |
| 1694 | Poor Man's Pharmacy | 1 | 4,840,000 |
| 1695 | Abdul Mansaray | 1 | 4,800,000 |
| 1696 | Adab Construction & General Merchandise | 1 | 4,795,000 |
| 1697 | Omega General Motor Garage | 1 | 4,775,000 |
| 1698 | John Motor Bike And Generator Maintenance | 2 | 4,753,000 |
| 1699 | Hotel Albertson | 1 | 4,725,000 |
| 1700 | Mag Dek's Enterprise | 1 | 4,725,000 |
| 1701 | Irides Design | 1 | 4,720,000 |
| 1702 | Independent Observer | 3 | 4,712,000 |
| 1703 | A I Bah | 1 | 4,685,000 |
| 1704 | Green Air Conditioner | 1 | 4,680,000 |
| 1705 | Philip Papto Carpentry Workshop | 1 | 4,629,000 |
| 1706 | A Z Auto Spares | 2 | 4,602,000 |
| 1707 | Amiwah Enterprise | 1 | 4,600,000 |
| 1708 | Print Solution | 1 | 4,600,000 |
| 1709 | Jaryou Saw | 1 | 4,550,000 |
| 1710 | Sulaiman Kenneh | 2 | 4,520,000 |
| 1711 | Dets Enterprise | 1 | 4,500,000 |
| 1712 | Fabu J Welding Shop | 1 | 4,500,000 |
| 1713 | Icon Investment | 1 | 4,500,000 |
| 1714 | A.S Auto Spares | 1 | 4,485,000 |
| 1715 | Albert Stevens Garage | 1 | 4,469,850 |
| 1716 | Cormat Construction Services | 1 | 4,440,000 |
| 1717 | Refcon Enterprise | 1 | 4,430,000 |
| 1718 | Bisodu A Cole | 2 | 4,362,000 |
| 1719 | Café De La Rose | 1 | 4,360,000 |
| 1720 | Essen Trading & General Suppliers | 1 | 4,358,500 |
| 1721 | Cascade Evemy | 1 | 4,350,000 |
| 1722 | A E Auto Spares | 3 | 4,330,000 |
| 1723 | Kandy Building Materials | 2 | 4,285,000 |
| 1724 | Ishmael Koroma | 3 | 4,270,000 |
| 1725 | Gigiba Construction & General Merchandise | 1 | 4,252,500 |
| 1726 | Dominion Fast Food | 1 | 4,250,000 |
| 1727 | Malador Associate | 1 | 4,250,000 |
| 1728 | Jeepsan Business Venture | 2 | 4,190,000 |
| 1729 | Bajrang Enterprise | 2 | 4,074,000 |
| 1730 | Kadishainm General Merchant | 1 | 4,070,000 |
| 1731 | Solid Graphics | 2 | 4,070,000 |
| 1732 | Ahmad Engineering Services | 2 | 4,066,100 |
| 1733 | Media Scapes Limited | 1 | 4,025,000 |
| 1734 | Mr. Abdul Kamara (S. Sesay) | 1 | 4,016,250 |
| 1735 | Civil Service Training College | 1 | 4,000,000 |
| 1736 | Edhara Enterprise Construction Services | 1 | 4,000,000 |
| 1737 | Euderrich Catering And Deco Enterprise | 1 | 4,000,000 |
| 1738 | Jamdel Investment | 1 | 4,000,000 |
| 1739 | Amajalson | 1 | 3,980,000 |
| 1740 | Samuel Tarawally | 4 | 3,980,000 |
| 1741 | Ro Printing (Ltd) | 3 | 3,971,250 |
| 1742 | Momoh Sesay | 1 | 3,950,000 |
| 1743 | Sachu Traders | 2 | 3,941,000 |
| 1744 | Abdul P. Conteh | 1 | 3,925,000 |
| 1745 | GM Saffa Enterprise | 3 | 3,895,000 |
| 1746 | Deuce Investment | 1 | 3,880,000 |
| 1747 | Golden City Catering Services | 3 | 3,831,000 |
| 1748 | James Mutiu | 1 | 3,815,000 |
| 1749 | Dainks Enterprise | 1 | 3,807,000 |
| 1750 | Morlai Ibrahim Suma | 1 | 3,750,000 |
| 1751 | Vindi Kallon Tailoring Shop | 1 | 3,750,000 |
| 1752 | Ashmand Peters | 2 | 3,730,000 |
| 1753 | Congonani Investment | 1 | 3,708,800 |
| 1754 | A. B & I Enterprise | 2 | 3,671,000 |
| 1755 | S K Enterprise | 2 | 3,660,000 |

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|------|---------------------------------------|---|-----------|
| 1756 | Abjas Construction | 1 | 3,600,000 |
| 1757 | Samuel W. Harding | 2 | 3,600,000 |
| 1758 | Sulaik Multi Cuisine Restaurant | 1 | 3,600,000 |
| 1759 | Tee Jay Enterprise | 1 | 3,600,000 |
| 1760 | Teo And Jay Enterprise | 1 | 3,600,000 |
| 1761 | The Satellite | 2 | 3,600,000 |
| 1762 | Barakawill Enterprise | 1 | 3,565,000 |
| 1763 | Likuoa International Agency | 3 | 3,543,000 |
| 1764 | Unimark Enterprise Building Material | 2 | 3,484,000 |
| 1765 | Edie Many Enterprise | 1 | 3,480,000 |
| 1766 | Francis Carew Graphic Design | 2 | 3,480,000 |
| 1767 | Hadella Enterprise | 1 | 3,441,000 |
| 1768 | Khoury Building Materials | 1 | 3,435,000 |
| 1769 | Mohamed Sowa | 2 | 3,420,000 |
| 1770 | Issa Z Turay | 2 | 3,406,240 |
| 1771 | Alieu Lamin | 1 | 3,400,000 |
| 1772 | Automotive Supplies | 2 | 3,400,000 |
| 1773 | Aminata M. Bundu Enterprise | 1 | 3,367,200 |
| 1774 | Sidi Sama | 1 | 3,359,000 |
| 1775 | My Silver Enterprise | 2 | 3,357,399 |
| 1776 | Sisco Motors | 1 | 3,325,000 |
| 1777 | Radio Democracy 98.1 | 1 | 3,307,500 |
| 1778 | Davak Garag | 1 | 3,290,000 |
| 1779 | J.D.S.T Interior Design | 1 | 3,270,000 |
| 1780 | Benkeh Commercial Enterprise | 1 | 3,250,000 |
| 1781 | Mohamed Kamara Enterprise | 1 | 3,250,000 |
| 1782 | Winke General Enterprise | 1 | 3,245,000 |
| 1783 | Francis Lamin | 4 | 3,232,000 |
| 1784 | Arthur Kandoh | 2 | 3,210,000 |
| 1785 | Momoh Kamara | 2 | 3,208,000 |
| 1786 | Bakara Investments | 1 | 3,200,000 |
| 1787 | Hannah Beneka Coker Street | 1 | 3,200,000 |
| 1788 | New Hope Auto Spare | 1 | 3,200,000 |
| 1789 | Sierra Update Communications | 2 | 3,200,000 |
| 1790 | Unity Communications | 1 | 3,200,000 |
| 1791 | Awareness Times Company Limited | 3 | 3,156,000 |
| 1792 | Marionette Catering Services | 1 | 3,150,000 |
| 1793 | Techno World Trading Company | 1 | 3,135,000 |
| 1794 | Con & Cill Security Services | 3 | 3,125,000 |
| 1795 | Sierra Express Media | 2 | 3,112,000 |
| 1796 | Print Master | 2 | 3,101,600 |
| 1797 | Roco Photo Studio & Artistic Printing | 1 | 3,100,000 |
| 1798 | Universal Iden Group | 1 | 3,070,500 |
| 1799 | S.K. Enterprise | 2 | 3,070,000 |
| 1800 | V.B Technologies | 1 | 3,030,200 |
| 1801 | Ambxc Enterprise | 1 | 3,000,000 |
| 1802 | Buchchu Enterprise | 1 | 3,000,000 |
| 1803 | Derick Mal Desiegin | 1 | 3,000,000 |
| 1804 | Dragon Security & Logistics | 1 | 3,000,000 |
| 1805 | Fulama Printing Services | 1 | 3,000,000 |
| 1806 | Home Sound Records | 1 | 3,000,000 |
| 1807 | Wiilaay Enterprise | 1 | 3,000,000 |
| 1808 | Yusif Koroma | 4 | 3,000,000 |
| 1809 | E-Zone Electronics | 1 | 2,989,350 |
| 1810 | Sierra Leone Shipping Company Agency | 1 | 2,983,500 |
| 1811 | Abu Bakarr Kanu | 2 | 2,980,000 |
| 1812 | J.M.A.S Enterprise | 2 | 2,980,000 |
| 1813 | Abdul Rahim Saw | 2 | 2,970,000 |
| 1814 | Ansoventure | 1 | 2,970,000 |
| 1815 | Rob's And Dee Restaurant | 2 | 2,960,000 |
| 1816 | Alpha Thullah | 2 | 2,940,000 |
| 1817 | Abcd Associate Builders | 1 | 2,930,000 |
| 1818 | Mohamed S. Bangura Enterprise | 1 | 2,900,000 |
| 1819 | F S Y Trading | 3 | 2,872,000 |
| 1820 | Jacob M. Foday | 2 | 2,816,100 |

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| 1821 | Ram & Tours | 1 | 2,800,000 |
| 1822 | Reynold John | 3 | 2,800,000 |
| 1823 | Abdulai Bama | 2 | 2,770,000 |
| 1824 | Kabba's Garage | 1 | 2,759,400 |
| 1825 | Tee And Joy Enterprise | 1 | 2,737,500 |
| 1826 | Contrator And Supplier Of Grinate Stone | 1 | 2,700,000 |
| 1827 | Medo Garage | 1 | 2,680,000 |
| 1828 | Shewaramani Vijay Enterprises (V.J Enterprises) | 1 | 2,680,000 |
| 1829 | Salay K. Enterprise | 1 | 2,675,000 |
| 1830 | Sylvanus Morlai Bangura | 4 | 2,660,000 |
| 1831 | Riafisa Enterprises | 1 | 2,619,000 |
| 1832 | Blue Point Enterprise | 1 | 2,589,000 |
| 1833 | Bockarie Mansaray | 3 | 2,558,000 |
| 1834 | Zainab Koroma | 2 | 2,550,000 |
| 1835 | Alie Ibrahim Bittat | 1 | 2,530,000 |
| 1836 | Patrick R. Kamara | 1 | 2,505,000 |
| 1837 | Augustine Longo | 1 | 2,500,000 |
| 1838 | Bin Sow | 1 | 2,500,000 |
| 1839 | Safaduyur | 1 | 2,500,000 |
| 1840 | Samco Garage | 1 | 2,500,000 |
| 1841 | Sarah Kamara | 1 | 2,500,000 |
| 1842 | Aminata M. Kamara | 4 | 2,470,000 |
| 1843 | Orange Mobile Network Operator | 2 | 2,463,900 |
| 1844 | Female Staff | 1 | 2,450,000 |
| 1845 | Sulaiman Fofanah | 1 | 2,440,000 |
| 1846 | Actb Printing And Publishing | 1 | 2,415,000 |
| 1847 | Godfrey Archer Enterprise | 1 | 2,409,750 |
| 1848 | British Council | 1 | 2,400,000 |
| 1849 | John Kargbo | 1 | 2,400,000 |
| 1850 | Marie Capeteh's Enterprise | 1 | 2,400,000 |
| 1851 | Pessie Marrh Enterprise | 2 | 2,400,000 |
| 1852 | Satcom | 1 | 2,400,000 |
| 1853 | Eydenrich Catering & Decoration | 1 | 2,380,000 |
| 1854 | Bereko United Ent | 1 | 2,337,000 |
| 1855 | Lamco Enterprise | 2 | 2,315,000 |
| 1856 | Ibrahim Njai Samura | 1 | 2,300,000 |
| 1857 | Jangay Investment | 1 | 2,300,000 |
| 1858 | Land Scape Concept | 1 | 2,280,000 |
| 1859 | Mohamed Kamara | 2 | 2,268,000 |
| 1860 | Mohamed Koroma, Alie Bangura, Hassan | 1 | 2,268,000 |
| 1861 | S/S Enterprises Limited | 1 | 2,260,000 |
| 1862 | Frouk M Gebara Co, Ltd | 1 | 2,249,572 |
| 1863 | Big Brother Timber Enterprise | 1 | 2,235,000 |
| 1864 | Jjm Cooling Enterprise | 3 | 2,225,000 |
| 1865 | Emy J International | 2 | 2,200,000 |
| 1866 | Alman El-Zein Auto Spares | 1 | 2,190,000 |
| 1867 | Abubakarr Conteh | 1 | 2,184,000 |
| 1868 | Mans Enterprises | 1 | 2,180,000 |
| 1869 | Super Whatsapp Restaurant And Night Club | 2 | 2,126,250 |
| 1870 | Emmanuel Cummings | 2 | 2,100,000 |
| 1871 | Kula Enterprises | 1 | 2,100,000 |
| 1872 | The Print Shop | 1 | 2,100,000 |
| 1873 | International Technology Solution | 1 | 2,079,000 |
| 1874 | Harrys V. Enterprise | 1 | 2,070,000 |
| 1875 | Disodu Lole Bisodu A Cole | 1 | 2,052,000 |
| 1876 | Universal Car Decoration And Electronics | 2 | 2,040,000 |
| 1877 | Mustapha Bangura Enterprise | 1 | 2,020,000 |
| 1878 | Famaz | 1 | 2,018,250 |
| 1879 | Champion Auto Spares | 1 | 2,000,000 |
| 1880 | Lesco Enterprise | 1 | 2,000,000 |
| 1881 | Total Graphics | 2 | 2,000,000 |
| 1882 | Mohamed Samura | 2 | 1,916,000 |
| 1883 | Helmacon | 1 | 1,900,000 |
| 1884 | Alpha A.S. Kargbo | 2 | 1,890,000 |
| 1885 | Ibrahim K. Sankoh | 2 | 1,880,000 |

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| 1886 | Meloni International | 1 | 1,871,100 |
| 1887 | Huballah Techno Motors | 1 | 1,840,000 |
| 1888 | Mohamed B. Bangura | 1 | 1,820,000 |
| 1889 | Sheku Marah Metal & Aluminium Workshop | 3 | 1,800,000 |
| 1890 | Diakem Investment (SL) Ltd | 1 | 1,750,000 |
| 1891 | Edna Taylor | 3 | 1,750,000 |
| 1892 | Sulaimatu Enterprises | 1 | 1,750,000 |
| 1893 | Sent Bangs Restaurant Bar And Sport Services | 1 | 1,701,000 |
| 1894 | Star Tv & Slbc | 1 | 1,700,000 |
| 1895 | T. Betilo Empire | 1 | 1,650,000 |
| 1896 | Sirah Enterprises | 1 | 1,620,000 |
| 1897 | Finic | 2 | 1,600,000 |
| 1898 | Hussman Enterprise | 2 | 1,600,000 |
| 1899 | Mr. Amara Shek | 1 | 1,600,000 |
| 1900 | Sultana Enterprise | 3 | 1,599,000 |
| 1901 | Preemax Technology | 1 | 1,585,000 |
| 1902 | Umaru Kamara | 1 | 1,576,650 |
| 1903 | Basiru According To General Merchandise | 2 | 1,562,000 |
| 1904 | Mohamed Kallon Enterprise | 1 | 1,552,500 |
| 1905 | Yayah Turay Stall | 1 | 1,549,800 |
| 1906 | Jalloh Garage | 5 | 1,545,000 |
| 1907 | Primer Ngombu Enterprise | 1 | 1,530,000 |
| 1908 | Law Reform Commission | 1 | 1,520,000 |
| 1909 | Agnes Kamara | 2 | 1,512,000 |
| 1910 | Yamjam Security Services | 1 | 1,512,000 |
| 1911 | African Consulting Group | 1 | 1,500,000 |
| 1912 | Freetown Amusement Park Restaurant | 1 | 1,500,000 |
| 1913 | Multi - Care Electrical | 1 | 1,500,000 |
| 1914 | Mustapha Bendu | 1 | 1,500,000 |
| 1915 | Rans Wonder Investment | 1 | 1,500,000 |
| 1916 | S.1.Computers | 1 | 1,500,000 |
| 1917 | Yussuf Kamara | 1 | 1,500,000 |
| 1918 | G. Shankerdas And Sons S/L Ltd | 1 | 1,499,000 |
| 1919 | Mohamed Wurie Bah | 1 | 1,450,000 |
| 1920 | Old Man Garage | 1 | 1,450,000 |
| 1921 | Tamba J Mondeh | 1 | 1,440,000 |
| 1922 | Mastom Enterprise | 2 | 1,425,600 |
| 1923 | 35 Pademba Road Freetown | 1 | 1,417,500 |
| 1924 | Dauda Bean | 1 | 1,417,500 |
| 1925 | Patmans Business Venture | 1 | 1,417,500 |
| 1926 | Albert Academy Brass Band | 1 | 1,400,000 |
| 1927 | Anthony H. Marcarthy | 2 | 1,400,000 |
| 1928 | James Rogers | 2 | 1,400,000 |
| 1929 | Ross Road Youth Metal | 1 | 1,400,000 |
| 1930 | Juldia Catering Enterprises | 1 | 1,375,000 |
| 1931 | Aa Hydraulic Hose Ltd | 1 | 1,370,000 |
| 1932 | Art Hydraulic Hose Limited | 1 | 1,370,000 |
| 1933 | Salhaj Building Material | 1 | 1,366,000 |
| 1934 | Maxwell Investment | 1 | 1,360,000 |
| 1935 | Well Saver Enterprise | 1 | 1,353,240 |
| 1936 | Amialumed International SI Ltd | 1 | 1,351,000 |
| 1937 | Leonoil Service Station | 5 | 1,350,000 |
| 1938 | Rac Auto Spares | 1 | 1,350,000 |
| 1939 | Viola Cooling & Tech Works | 1 | 1,350,000 |
| 1940 | Jose Enterprises | 3 | 1,345,000 |
| 1941 | Digeson Auto | 1 | 1,320,000 |
| 1942 | Albertini Investment | 1 | 1,310,000 |
| 1943 | Lovetta Lansana | 2 | 1,304,000 |
| 1944 | Marienes Investment | 1 | 1,300,000 |
| 1945 | Todd Navigator | 1 | 1,292,034 |
| 1946 | Slbc | 1 | 1,290,000 |
| 1947 | Bikisu Enterprise | 1 | 1,288,000 |
| 1948 | Bis Sow | 1 | 1,275,000 |
| 1949 | Tamba Kamara | 1 | 1,275,000 |
| 1950 | George Lewis | 1 | 1,250,000 |

| | | | |
|------|---|---|-----------|
| 1951 | Lamrnu Sall | 1 | 1,250,000 |
| 1952 | Lansana Bockarie | 1 | 1,250,000 |
| 1953 | Sylvester M. Taluva | 1 | 1,250,000 |
| 1954 | Slrct | 1 | 1,232,000 |
| 1955 | Ams Motor Vehicles Garage | 1 | 1,200,000 |
| 1956 | Chukw Investment | 2 | 1,200,000 |
| 1957 | Donald Thomas | 1 | 1,200,000 |
| 1958 | Manzo Accessories Comm | 1 | 1,200,000 |
| 1959 | Kay Him | 1 | 1,155,000 |
| 1960 | Abmay | 2 | 1,151,000 |
| 1961 | Abu J. Kamara | 1 | 1,134,000 |
| 1962 | Ali Auto Spare | 1 | 1,134,000 |
| 1963 | Kelfa Ent | 1 | 1,118,000 |
| 1964 | Borboh Kamara | 2 | 1,100,000 |
| 1965 | New Life Electronics | 1 | 1,100,000 |
| 1966 | Sierra Leone Tele Commication Company | 1 | 1,100,000 |
| 1967 | A. I .Bah | 1 | 1,090,000 |
| 1968 | Christian Lawson | 1 | 1,076,000 |
| 1969 | Safal And Sons Enterprise | 1 | 1,070,000 |
| 1970 | George Cliffton Hertling | 2 | 1,050,000 |
| 1971 | Mohamed Jalloh | 1 | 1,050,000 |
| 1972 | Super Smart Investment | 1 | 1,034,000 |
| 1973 | Daniel Bassie | 1 | 1,030,000 |
| 1974 | James Kamara | 1 | 1,005,000 |
| 1975 | A. Sheriff | 1 | 1,000,000 |
| 1976 | Conconaiv Fba-Invesment | 1 | 1,000,000 |
| 1977 | Ediecon Investment | 1 | 1,000,000 |
| 1978 | Edsa | 1 | 1,000,000 |
| 1979 | Suj Auto | 1 | 1,000,000 |
| 1980 | Telico Enterprise | 1 | 1,000,000 |
| 1981 | Sheku Keifala | 1 | 980,000 |
| 1982 | Akopan And Associate | 2 | 950,000 |
| 1983 | Mohamed Sheku Tarawallie | 1 | 945,000 |
| 1984 | Special Fork Restaurant | 2 | 916,000 |
| 1985 | Karim Enterprise | 2 | 900,000 |
| 1986 | Leo Mac Enterprise | 1 | 900,000 |
| 1987 | Taleb Auto Spares (Mr Shaka Kamara) | 1 | 880,000 |
| 1988 | David Williams General Suppllier And Technical Services | 2 | 872,500 |
| 1989 | Ayo Coker | 2 | 860,000 |
| 1990 | Al Auto Spares | 1 | 850,000 |
| 1991 | Danso Enterprise | 1 | 850,000 |
| 1992 | Micky Man Artistic Centre | 1 | 840,000 |
| 1993 | Patrick R. Turay | 2 | 834,000 |
| 1994 | Lone Enterprise | 1 | 810,000 |
| 1995 | Focus 24/7 Newspaper | 1 | 800,000 |
| 1996 | Mike Merchandise | 1 | 800,000 |
| 1997 | Razmater Enterprise | 1 | 800,000 |
| 1998 | Mohamed Unisa Kamara | 1 | 760,000 |
| 1999 | Blessed Onyeka Junior O.J | 1 | 756,000 |
| 2000 | Stephen S. Ndomaina | 1 | 740,000 |
| 2001 | Alusine Koinadugu Brokas Enterprise | 1 | 732,375 |
| 2002 | Joseph Bannet | 1 | 730,000 |
| 2003 | Abubakarr Kargbo | 1 | 710,000 |
| 2004 | Hindowa Morovia | 1 | 700,000 |
| 2005 | Steven Kanneh | 1 | 700,000 |
| 2006 | N L L Building Materials | 1 | 685,000 |
| 2007 | National Insurance Company SI | 1 | 675,000 |
| 2008 | Pharmacy Board South | 1 | 661,500 |
| 2009 | Usman Kabia | 1 | 650,000 |
| 2010 | Cash | 2 | 640,000 |
| 2011 | Sam Kab Visual Media | 1 | 632,500 |
| 2012 | Festus Kargbo | 1 | 620,000 |
| 2013 | Abdulai Sesay | 1 | 600,000 |
| 2014 | Anena Nganjia | 1 | 600,000 |
| 2015 | Henry O Pratt | 1 | 600,000 |

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|------|---|---|---------|
| 2016 | Vandy Harding | 1 | 600,000 |
| 2017 | Patent | 1 | 585,000 |
| 2018 | Henry Metal Works | 1 | 567,000 |
| 2019 | Kissy International | 1 | 550,000 |
| 2020 | Md-Mans Enterprise | 1 | 548,100 |
| 2021 | Memb Enterprise | 2 | 535,000 |
| 2022 | Samba Jalloh | 2 | 530,000 |
| 2023 | T A Kyzy Builders | 1 | 512,000 |
| 2024 | Abdulram Newland | 1 | 500,000 |
| 2025 | Alim Kamara Imuitaneces International Equipment | 1 | 500,000 |
| 2026 | Sweet Home Power Ccb Sound | 1 | 500,000 |
| 2027 | N.Z Auto Spares | 1 | 495,000 |
| 2028 | Vandy Conteh | 1 | 485,000 |
| 2029 | IP Tradas | 1 | 480,000 |
| 2030 | Wilson Catering | 1 | 480,000 |
| 2031 | Muctarr And Sons | 1 | 460,000 |
| 2032 | Georgia Johnson | 1 | 450,000 |
| 2033 | J.P.S Electronics | 1 | 450,000 |
| 2034 | Nee Ngahajah Electronic Enterprise | 1 | 450,000 |
| 2035 | Ngauigayah Electronic Enterprise | 1 | 450,000 |
| 2036 | Saidu Mansaray | 1 | 450,000 |
| 2037 | Brian Whyense Merchandise | 1 | 400,000 |
| 2038 | Josephine K. Momoh | 1 | 400,000 |
| 2039 | Kenneth Campbell | 1 | 400,000 |
| 2040 | Mrs Marian Vinnie Wilson | 1 | 400,000 |
| 2041 | Osman Kamara | 1 | 400,000 |
| 2042 | Tork Investment | 1 | 400,000 |
| 2043 | Sb Enterprise | 1 | 380,000 |
| 2044 | Mansillin Welding Workshop | 1 | 360,000 |
| 2045 | Local Technical | 1 | 350,000 |
| 2046 | All Goods Enterprise | 1 | 330,000 |
| 2047 | Saidu K. Ishmail | 2 | 320,000 |
| 2048 | Alusine Kamara | 1 | 300,000 |
| 2049 | Ekundayo Nicol | 2 | 300,000 |
| 2050 | G. Cool Enterprise | 1 | 300,000 |
| 2051 | Mcmb Enterprise | 1 | 300,000 |
| 2052 | Boleston Computer Shop Int. | 1 | 250,000 |
| 2053 | High Light Graphic Art | 1 | 250,000 |
| 2054 | Hus Communication | 1 | 250,000 |
| 2055 | Lamin's Building Material | 1 | 240,000 |
| 2056 | Steple | 1 | 200,000 |
| 2057 | Faithful Metal Work | 1 | 165,000 |
| 2058 | A. S Auto Spares | 1 | 150,000 |
| 2059 | Hassan Bangura | 1 | 150,000 |
| 2060 | Mamoud Musa | 1 | 129,000 |
| 2061 | Chernor Auto Spares | 1 | 125,000 |
| 2062 | Mariteh Enterprise | 1 | 120,000 |
| 2063 | Goshen | 1 | 100,000 |
| 2064 | Babanday Barrie | 1 | 90,000 |
| 2065 | Monsillan Welding Workshop | 1 | 36,000 |

| Highest Value Procured Items in 2019 | | | |
|---|--------------------------------|---------------------------------------|---|
| Sn | Business Name | Number of Procurement Executed | Value of Procurement Executed (Le) |
| 1 | Vehicles | 31 | 199,865,903,308 |
| 2 | Agricultural Machinery | 16 | 185,020,556,031 |
| 3 | Road Maintenance | 221 | 83,692,201,751 |
| 4 | Machinery Hire | 14 | 71,497,922,000 |
| 5 | Equipment | 640 | 66,403,207,765 |
| 6 | Building Maintenance | 281 | 52,959,188,878 |
| 7 | Diet | 66 | 52,222,231,889 |
| 8 | Agricultural Seeds & Crops | 68 | 47,204,764,759 |
| 9 | Building Construction | 50 | 45,440,437,787 |
| 10 | Rice | 13 | 40,352,834,000 |
| 11 | Consultancy Services | 59 | 37,467,794,557 |
| 12 | Agricultural Inputs | 46 | 33,970,381,000 |
| 13 | Equipment Maintenance | 127 | 29,917,876,950 |
| 14 | Agro Chemicals | 15 | 24,626,399,838 |
| 15 | Vehicle Spares & Maintenance | 965 | 24,020,462,791 |
| 16 | Office Stationery | 668 | 23,603,880,246 |
| 17 | Electrical Materials | 174 | 19,572,346,715 |
| 18 | ICT Equipment & Materials | 26 | 17,837,480,500 |
| 19 | Motor Bikes | 74 | 16,932,317,319 |
| 20 | Printing Services | 375 | 15,250,661,332 |
| 21 | Desk Top & Laptop Computers | 199 | 14,926,458,675 |
| 22 | Furniture & Fittings | 394 | 14,534,678,176 |
| 23 | Computer Consumables | 492 | 13,791,489,412 |
| 24 | Provisions & Sundry Items | 429 | 12,712,696,166 |
| 25 | Fuel & Lubricant | 108 | 10,625,711,796 |
| 26 | Internet & Communcations | 162 | 10,006,500,382 |
| 27 | Air Ticket | 139 | 9,856,764,650 |
| 28 | Fish Pond Rehabilitation | 34 | 8,496,043,940 |
| 29 | Building Materials | 225 | 7,695,610,454 |
| 30 | Cleaning Services | 43 | 6,220,458,962 |
| 31 | Vehicle Hire | 178 | 5,612,058,177 |
| 32 | Drugs and Medical Supplies | 99 | 5,569,363,916 |
| 33 | Fishing Boats & Gears | 9 | 5,496,938,170 |
| 34 | IT Solution | 3 | 5,030,230,000 |
| 35 | Plumbing Materials | 32 | 4,595,909,869 |
| 36 | Catering & Hall Rental | 352 | 4,277,434,345 |
| 37 | Safety Gears | 104 | 3,686,799,200 |
| 38 | Cooking Gas | 20 | 3,600,656,890 |
| 39 | Boreholes | 8 | 3,050,278,200 |
| 40 | Veterinary Drugs & Consumables | 23 | 2,942,654,865 |
| 41 | Uniforms | 70 | 2,573,137,656 |
| 42 | Car Wash Centre | 5 | 2,547,388,600 |
| 43 | Generators | 14 | 2,401,075,500 |
| 44 | Hydro Chemicals | 10 | 2,228,451,193 |
| 45 | Generator Spares & Maintenance | 134 | 2,171,997,446 |
| 46 | IEC Materials | 3 | 1,638,060,000 |
| 47 | Crash Barriers | 1 | 1,500,000,000 |
| 48 | Classroom Construction | 3 | 1,477,365,855 |
| 49 | Road Construction | 9 | 1,345,252,634 |
| 50 | Agricultural Tools | 57 | 1,022,977,680 |

| | | | |
|-----|------------------------------------|----|---------------|
| 51 | Fire Fighting Equipment | 3 | 1,011,650,000 |
| 52 | Fumigation | 16 | 967,032,999 |
| 53 | Security Services | 63 | 887,269,000 |
| 54 | Demolition Works | 3 | 766,320,000 |
| 55 | Furniture & Fittings Refurbishment | 34 | 682,237,712 |
| 56 | Generators | 6 | 517,470,000 |
| 57 | Borehole Rehabilitation | 15 | 517,324,034 |
| 58 | Motor Bike Spares & Maintenance | 91 | 489,627,655 |
| 59 | Livestock | 6 | 468,726,000 |
| 60 | IVS Tools | 19 | 457,194,000 |
| 61 | Hospitality | 8 | 409,614,825 |
| 62 | Learning Materials | 19 | 374,851,000 |
| 63 | Industrial Piping Materials | 7 | 303,020,747 |
| 64 | Vehicle Reflective Strips | 1 | 300,000,000 |
| 65 | Food Items | 7 | 284,760,000 |
| 66 | Utensils | 12 | 264,764,000 |
| 67 | T-Shirts | 15 | 262,352,730 |
| 68 | Equipment Maintenance | 16 | 232,604,549 |
| 69 | Bins | 9 | 228,723,000 |
| 70 | Plot Frams | 1 | 198,051,150 |
| 71 | Sign Board | 10 | 196,626,500 |
| 72 | Souvenirs | 8 | 193,984,500 |
| 73 | Sports Equipment & Accessories | 12 | 181,230,000 |
| 74 | Tools | 12 | 179,383,500 |
| 75 | Advertisement | 42 | 171,219,807 |
| 76 | Equipment Hire | 1 | 168,000,000 |
| 77 | Firewood | 1 | 144,000,000 |
| 78 | Machinery Maintenance | 2 | 100,700,000 |
| 79 | Electricity | 24 | 95,000,000 |
| 80 | Accommodation | 1 | 84,658,000 |
| 81 | School Furniture | 1 | 55,162,500 |
| 82 | Barcode Reader | 1 | 49,400,000 |
| 83 | Truncheons & Handcuffs | 1 | 45,600,000 |
| 84 | Vinnic Batteries | 5 | 41,497,500 |
| 85 | Magazine | 1 | 40,000,000 |
| 86 | Stationery | 3 | 37,300,000 |
| 87 | Voting Screens | 2 | 36,200,000 |
| 88 | Canopies | 1 | 32,775,000 |
| 89 | Solar Panels | 2 | 31,800,000 |
| 90 | Vehicle & Motor Bike License | 5 | 30,000,000 |
| 91 | Teaching And Learning Materials | 1 | 26,600,000 |
| 92 | Fuel Tank | 1 | 25,875,000 |
| 93 | Container | 1 | 22,000,000 |
| 94 | Booth Construction | 2 | 21,040,897 |
| 95 | Garden Refurbishment | 1 | 13,200,000 |
| 96 | Bread Pan | 1 | 10,200,000 |
| 97 | Container Rehabilitation | 1 | 6,615,000 |
| 98 | Labour Hire | 1 | 5,000,000 |
| 99 | Driving License | 2 | 4,350,000 |
| 100 | Tarapoles | 1 | 3,600,000 |
| 101 | Band Hire | 2 | 3,400,000 |
| 102 | Clearing & Forwarding | 1 | 2,983,500 |
| 103 | Medical Insurance | 1 | 675,000 |

| Frequently Procured Items in 2019 | | | |
|--|------------------------------------|---------------------------------------|---|
| Sn | Business Name | Number of Procurement Executed | Value of Procurement Executed (Le) |
| 1 | Vehicle Spares & Maintenance | 965 | 24,020,462,791 |
| 2 | Office Stationery | 668 | 23,603,880,246 |
| 3 | Equipment | 640 | 66,403,207,765 |
| 4 | Computer Consumables | 492 | 13,791,489,412 |
| 5 | Provisions & Sundry Items | 429 | 12,712,696,166 |
| 6 | Furniture & Fittings | 394 | 14,534,678,176 |
| 7 | Printing Services | 375 | 15,250,661,332 |
| 8 | Catering & Hall Rental | 352 | 4,277,434,345 |
| 9 | Building Maintenance | 281 | 52,959,188,878 |
| 10 | Building Materials | 225 | 7,695,610,454 |
| 11 | Road Maintenance | 221 | 83,692,201,751 |
| 12 | Desk Top & Laptop Computers | 199 | 14,926,458,675 |
| 13 | Vehicle Hire | 178 | 5,612,058,177 |
| 14 | Electrical Materials | 174 | 19,572,346,715 |
| 15 | Internet & Communcations | 162 | 10,006,500,382 |
| 16 | Air Ticket | 139 | 9,856,764,650 |
| 17 | Generator Spares & Maintenance | 134 | 2,171,997,446 |
| 18 | Equipment Maintenance | 127 | 29,917,876,950 |
| 19 | Fuel & Lubricant | 108 | 10,625,711,796 |
| 20 | Safety Gears | 104 | 3,686,799,200 |
| 21 | Drugs and Medical Supplies | 99 | 5,569,363,916 |
| 22 | Motor Bike Spares & Maintenance | 91 | 489,627,655 |
| 23 | Motor Bikes | 74 | 16,932,317,319 |
| 24 | Uniforms | 70 | 2,573,137,656 |
| 25 | Agricultural Seeds & Crops | 68 | 47,204,764,759 |
| 26 | Diet | 66 | 52,222,231,889 |
| 27 | Security Services | 63 | 887,269,000 |
| 28 | Consultancy Services | 59 | 37,467,794,557 |
| 29 | Agricultural Tools | 57 | 1,022,977,680 |
| 30 | Building Construction | 50 | 45,440,437,787 |
| 31 | Agricultural Inputs | 46 | 33,970,381,000 |
| 32 | Cleaning Services | 43 | 6,220,458,962 |
| 33 | Advertisement | 42 | 171,219,807 |
| 34 | Fish Pond Rehabilitation | 34 | 8,496,043,940 |
| 35 | Furniture & Fittings Refurbishment | 34 | 682,237,712 |
| 36 | Plumbing Materials | 32 | 4,595,909,869 |
| 37 | Vehicles | 31 | 199,865,903,308 |
| 38 | ICT Equipment & Materials | 26 | 17,837,480,500 |
| 39 | Electricity | 24 | 95,000,000 |
| 40 | Veterinary Drugs & Consumables | 23 | 2,942,654,865 |
| 41 | Cooking Gas | 20 | 3,600,656,890 |
| 42 | IVS Tools | 19 | 457,194,000 |
| 43 | Learning Materials | 19 | 374,851,000 |
| 44 | Agricultural Machinery | 16 | 185,020,556,031 |
| 45 | Fumigation | 16 | 967,032,999 |
| 46 | Equipment Maintenance | 16 | 232,604,549 |
| 47 | Agro Chemicals | 15 | 24,626,399,838 |
| 48 | Borehole Rehabilitation | 15 | 517,324,034 |
| 49 | T-Shirts | 15 | 262,352,730 |
| 50 | Machinery Hire | 14 | 71,497,922,000 |

| | | | |
|-----|---------------------------------|----|----------------|
| 51 | Generators | 14 | 2,401,075,500 |
| 52 | Rice | 13 | 40,352,834,000 |
| 53 | Utensils | 12 | 264,764,000 |
| 54 | Sports Equipment & Accessories | 12 | 181,230,000 |
| 55 | Tools | 12 | 179,383,500 |
| 56 | Hydro Chemicals | 10 | 2,228,451,193 |
| 57 | Sign Board | 10 | 196,626,500 |
| 58 | Fishing Boats & Gears | 9 | 5,496,938,170 |
| 59 | Road Construction | 9 | 1,345,252,634 |
| 60 | Bins | 9 | 228,723,000 |
| 61 | Boreholes | 8 | 3,050,278,200 |
| 62 | Hospitality | 8 | 409,614,825 |
| 63 | Souvenirs | 8 | 193,984,500 |
| 64 | Industrial Piping Materials | 7 | 303,020,747 |
| 65 | Food Items | 7 | 284,760,000 |
| 66 | Generators | 6 | 517,470,000 |
| 67 | Livestock | 6 | 468,726,000 |
| 68 | Car Wash Centre | 5 | 2,547,388,600 |
| 69 | Vinnic Batteries | 5 | 41,497,500 |
| 70 | Vehicle & Motor Bike License | 5 | 30,000,000 |
| 71 | IT Solution | 3 | 5,030,230,000 |
| 72 | IEC Materials | 3 | 1,638,060,000 |
| 73 | Classroom Construction | 3 | 1,477,365,855 |
| 74 | Fire Fighting Equipment | 3 | 1,011,650,000 |
| 75 | Demolition Works | 3 | 766,320,000 |
| 76 | Stationery | 3 | 37,300,000 |
| 77 | Machinery Maintenance | 2 | 100,700,000 |
| 78 | Voting Screens | 2 | 36,200,000 |
| 79 | Solar Panels | 2 | 31,800,000 |
| 80 | Booth Construction | 2 | 21,040,897 |
| 81 | Driving License | 2 | 4,350,000 |
| 82 | Band Hire | 2 | 3,400,000 |
| 83 | Crash Barriers | 1 | 1,500,000,000 |
| 84 | Vehicle Reflective Strips | 1 | 300,000,000 |
| 85 | Plot Frams | 1 | 198,051,150 |
| 86 | Equipment Hire | 1 | 168,000,000 |
| 87 | Firewood | 1 | 144,000,000 |
| 88 | Accommodation | 1 | 84,658,000 |
| 89 | School Furniture | 1 | 55,162,500 |
| 90 | Barcode Reader | 1 | 49,400,000 |
| 91 | Truncheons & Handcuffs | 1 | 45,600,000 |
| 92 | Magazine | 1 | 40,000,000 |
| 93 | Canopies | 1 | 32,775,000 |
| 94 | Teaching And Learning Materials | 1 | 26,600,000 |
| 95 | Fuel Tank | 1 | 25,875,000 |
| 96 | Container | 1 | 22,000,000 |
| 97 | Garden Refurbishment | 1 | 13,200,000 |
| 98 | Bread Pan | 1 | 10,200,000 |
| 99 | Container Rehabilitation | 1 | 6,615,000 |
| 100 | Labour Hire | 1 | 5,000,000 |
| 101 | Tarapoles | 1 | 3,600,000 |
| 102 | Clearing & Forwarding | 1 | 2,983,500 |
| 103 | Medical Insurance | 1 | 675,000 |

| Top Contracted Businesses by Government in 2019 | | | |
|---|---|--------------------------------|------------------------------------|
| Sn | Business Name | Number of Procurement Executed | Value of Procurement Executed (Le) |
| 1 | A. A. Enterprises Ltd | 124 | 5,945,816,087 |
| 2 | House Of Electronics (SL) Ltd | 108 | 2,106,569,427 |
| 3 | H.M Safideen | 89 | 7,325,342,253 |
| 4 | Index Enterprise | 80 | 3,148,085,442 |
| 5 | Eddie-K Enterprise | 75 | 6,002,729,746 |
| 6 | Metro Stationery Store | 67 | 698,898,209 |
| 7 | El-Shaddai Auto Spare | 57 | 161,650,000 |
| 8 | Momoh M. Kargbo | 54 | 50,776,000 |
| 9 | Solet Multi Services | 53 | 1,495,157,211 |
| 10 | Hayat Auto Spares Ltd | 49 | 1,269,419,825 |
| 11 | Five Continent Trading Ent | 46 | 305,251,000 |
| 12 | Choithram Electricals And Electronics (SL) Ltd | 45 | 603,405,421 |
| 13 | National Petroleum (SL) Ltd | 44 | 4,225,720,750 |
| 14 | Pnet.Com And General Services | 43 | 366,231,427 |
| 15 | Entabuy Agency | 38 | 815,385,400 |
| 16 | Dozic Enterprise And General Merchandise | 36 | 959,803,250 |
| 17 | Maldon Enterprises | 36 | 250,250,000 |
| 18 | Ibrahim Shour General Auto Spares | 34 | 258,018,500 |
| 19 | Tamdell Investment | 33 | 740,667,250 |
| 20 | Regish Investment (SI) Ltd | 32 | 194,656,400 |
| 21 | Rajus Electricals (SL) Ltd | 32 | 134,054,450 |
| 22 | Satguru Travel And Tours | 30 | 1,143,101,600 |
| 23 | Office Solutions | 30 | 857,843,400 |
| 24 | Nobility Investment | 30 | 403,110,000 |
| 25 | Ess Bee International (SL) Ltd | 29 | 1,217,183,200 |
| 26 | J & J Business Investment | 29 | 449,028,000 |
| 27 | Hussein Basma Auto Spares | 29 | 396,051,500 |
| 28 | Sierratel | 29 | 211,811,750 |
| 29 | Nab's Tech Printing | 28 | 3,324,341,000 |
| 30 | J.M.G. Construction & General Services | 28 | 1,857,203,504 |
| 31 | Office World Group | 28 | 1,196,564,490 |
| 32 | Jaidev Store | 28 | 787,928,797 |
| 33 | Computer Shop | 28 | 536,136,500 |
| 34 | Kings Electricals And Electronics | 28 | 313,331,231 |
| 35 | Rolaan Enterprises | 27 | 3,283,169,888 |
| 36 | Integrated Power & Control Solutions Ltd | 27 | 990,060,900 |
| 37 | Geoma Jargoh Investment | 27 | 552,182,500 |
| 38 | Green Life Investment | 27 | 350,662,425 |
| 39 | BIS Printing And Communication Services | 27 | 163,770,000 |
| 40 | R.A.E Auto Spares | 27 | 119,190,000 |
| 41 | Enic Computers | 26 | 1,554,225,250 |
| 42 | Abu Wanjay Stationery & Gift Shop | 26 | 602,940,000 |
| 43 | Alsumaka Enterprise | 25 | 377,114,500 |
| 44 | Modern Tech-Services And General Suppliers | 25 | 328,023,887 |
| 45 | Khalil Shaban Auto Spares | 25 | 257,845,480 |
| 46 | Matrix Protection Service International | 25 | 136,556,000 |
| 47 | Edsa | 25 | 95,450,000 |
| 48 | Sheruk Enterprises | 24 | 1,068,489,225 |
| 49 | Total Sierra Leone Limited | 24 | 707,006,596 |
| 50 | Rocky Construction & General Suppliers | 24 | 452,493,869 |
| 51 | Breakthrough Construction Enterprise & General Services | 24 | 280,684,500 |
| 52 | A. I Kallon Investment | 23 | 262,020,000 |
| 53 | Sahr Kobba Mechanical Service | 23 | 260,505,000 |
| 54 | Unique Idrissa Enterprise | 23 | 94,000,000 |
| 55 | Welfare Logistics | 22 | 1,092,446,250 |
| 56 | A King Services | 22 | 245,078,550 |
| 57 | Hong Kong Garage | 22 | 126,352,000 |
| 58 | Rolmac Enterprise | 21 | 1,095,803,275 |
| 59 | Bintex Inc Ltd | 21 | 771,442,100 |
| 60 | Dokkal Enterprises | 21 | 710,759,700 |

| | | | |
|-----|---|----|---------------|
| 62 | Vanko Enterprise | 21 | 176,788,700 |
| 63 | Chidex Group Holdings Ltd | 20 | 606,823,500 |
| 64 | Alumsons Enterprises | 20 | 143,048,275 |
| 65 | Jam Holdings (SL) Limited | 19 | 972,278,860 |
| 66 | Sada Jah Auto Spares | 19 | 46,679,000 |
| 67 | Cinderella Travel & Tours (SL) Ltd | 18 | 3,757,568,000 |
| 68 | Artline Enterprise and General Merchandise | 18 | 765,976,500 |
| 69 | E. A. Bamin & Sons | 18 | 221,309,000 |
| 70 | Samuel Kargbo Expert Carpenter | 18 | 66,015,000 |
| 71 | Bakius Enterprise | 18 | 44,622,725 |
| 72 | Lucky Gold Star | 17 | 436,559,500 |
| 73 | Erico Stationery, Construction And Gen Services | 17 | 401,008,750 |
| 74 | Joy Solution Enterprise | 17 | 381,301,000 |
| 75 | Fasad Engineering Business Services | 17 | 358,404,000 |
| 76 | Napila Construction And General Services | 17 | 320,398,700 |
| 77 | Tee West Enterprise | 17 | 153,850,000 |
| 78 | Ram's Electricals | 17 | 83,020,000 |
| 79 | Intrapex (SL) Ltd | 17 | 7,620,000 |
| 80 | Excellent Government Printing Department | 16 | 1,021,779,058 |
| 81 | Kamed Investment | 16 | 726,122,741 |
| 82 | Asadco Trading Engineering Construction Procurement & Logistics | 16 | 611,024,150 |
| 83 | Stationery Shop (SL) | 16 | 481,729,500 |
| 84 | Matcom Construction And General Services | 16 | 268,225,000 |
| 85 | Harry's (SL) Ltd | 16 | 127,396,472 |
| 86 | Vaicom Enterprise | 16 | 114,728,075 |
| 87 | Theresa Sandy Catering Services | 16 | 97,550,000 |
| 88 | Yehtundal Amah Enterprises | 16 | 21,340,000 |
| 89 | Yoni Commercial Enterprises Services | 15 | 1,099,253,530 |
| 90 | Liverpool Investment Company Ltd | 15 | 1,047,106,079 |
| 91 | Dachris Construction & Supplies Agency | 15 | 934,712,500 |
| 92 | Another Line Investment | 15 | 435,938,125 |
| 93 | Daramco Construction And General Supplies | 15 | 360,969,000 |
| 94 | Kkaidut Investment Company (SI) Ltd | 15 | 268,326,470 |
| 95 | Amy's Entertainment And Construction | 15 | 245,670,000 |
| 96 | Isata Catering And Services | 15 | 99,730,000 |
| 97 | Vanco Car Rentals | 15 | 56,874,700 |
| 98 | Welfare Logistics | 14 | 1,088,954,596 |
| 99 | Aluminium Kassir | 14 | 375,279,500 |
| 100 | Hamdalye Enterprise | 14 | 287,425,656 |
| 101 | Cash | 14 | 154,916,217 |
| 102 | CJ Global | 14 | 123,755,000 |
| 103 | Sonnet Limited | 14 | 90,165,150 |
| 104 | Luxury Snacks Bar Resturance | 14 | 64,920,000 |
| 105 | Genet And Partners | 14 | 24,425,913 |
| 106 | Mohamed G. Sama | 14 | 11,490,000 |
| 107 | Zahrma Enterprises | 13 | 1,908,746,900 |
| 108 | Destiny World Wide (SL) Ltd | 13 | 1,012,436,761 |
| 109 | Nationwide Construction & General Services | 13 | 995,194,796 |
| 110 | Alpha's Enterprise | 13 | 255,937,959 |
| 111 | Media Power (SI) Ltd | 13 | 224,594,775 |
| 112 | Middie And Nannh Engineering And Construction Services | 13 | 204,217,807 |
| 113 | Nation Motors | 13 | 164,830,200 |
| 114 | Duzai Enterprise | 13 | 164,663,925 |
| 115 | Anthems Logistics & Supplies | 13 | 157,121,044 |
| 116 | Discount Auto Spares & General Merchandise | 13 | 145,961,500 |
| 117 | Bama Catering & General Services | 13 | 119,800,000 |
| 118 | Bell Max International | 13 | 66,990,700 |
| 119 | Abess Shour Auto Spares | 13 | 50,095,500 |
| 120 | I.G Best | 13 | 36,268,000 |
| 121 | Francis M. Cole | 13 | 11,577,800 |
| 122 | Fabiz Enterprises | 12 | 1,898,973,000 |
| 123 | Magala Enterprise | 12 | 949,920,000 |
| 124 | Brotherhood Investment | 12 | 690,874,552 |
| 125 | Mimie Construction Enterprises | 12 | 640,600,650 |
| 126 | Bailans Construction & General Supplies | 12 | 533,240,000 |

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| 127 | Savko Travel Agency | 12 | 440,613,500 |
| 128 | IPC Travel And Tours | 12 | 393,939,400 |
| 129 | Glitz Travel And Tours | 12 | 349,454,610 |
| 130 | Mohamed Kabia Enterprise | 12 | 164,028,000 |
| 131 | Med And Sons Investment | 12 | 143,673,000 |
| 132 | Ans-Kem Construction And General Services | 12 | 92,410,000 |
| 133 | Benkeh Commercial Enterprise | 12 | 57,500,000 |
| 134 | Daabia Enterprises | 12 | 22,520,000 |
| 135 | Infiniti Trading Company | 11 | 26,903,382,279 |
| 136 | Sullayikie Construction & General Services | 11 | 1,003,357,564 |
| 137 | VIP Trading Company | 11 | 757,163,000 |
| 138 | Mr. Klin Cleaning Pest Control And General Services | 11 | 543,617,000 |
| 139 | Salim Trading Services | 11 | 399,830,867 |
| 140 | Fiahette Enterprises | 11 | 368,423,000 |
| 141 | Hasco Buying & Selling Centre | 11 | 325,500,000 |
| 142 | Tee Tee Ess Enterprise | 11 | 273,720,600 |
| 143 | Wanjema Garage | 11 | 195,260,000 |
| 144 | Abdallah General Services | 11 | 193,643,000 |
| 145 | Anthonette Enterprise | 11 | 178,760,000 |
| 146 | Fatrahm Enterprises | 11 | 177,675,612 |
| 147 | Lycom Innestment | 11 | 159,200,000 |
| 148 | Rhapsody Info Tech | 11 | 147,673,150 |
| 149 | Alfat Enterprise | 11 | 143,719,250 |
| 150 | Moon Light Enterprises | 11 | 130,304,345 |
| 151 | Builders Enterprises | 11 | 64,192,250 |
| 152 | Fatty Enterprise | 11 | 50,550,000 |
| 153 | Epi Garage | 11 | 18,876,650 |
| 154 | Nico (SL) Limited | 10 | 1,971,352,027 |
| 155 | Lafents Investment And General Merchandise | 10 | 793,727,510 |
| 156 | Pretty Small Small Things Enterprises | 10 | 525,567,965 |
| 157 | Print Point Limited | 10 | 502,032,500 |
| 158 | Naniya Enterprise | 10 | 440,431,000 |
| 159 | Fawaz Building Materials | 10 | 423,396,000 |
| 160 | Carline Enterprises | 10 | 269,000,000 |
| 161 | Real Eclipse | 10 | 250,067,000 |
| 162 | K.A.K Enterprises | 10 | 158,470,080 |
| 163 | Rhadis Enterprise | 10 | 135,160,000 |
| 164 | Rich Land Company Limited | 10 | 73,300,000 |
| 165 | Map Musa Pitoday Enterprise | 10 | 65,170,000 |
| 166 | Low Cost Printing Services | 10 | 41,476,000 |
| 167 | B. Medo Garage | 10 | 32,297,220 |
| 168 | Sylvia Pearce | 10 | 26,044,000 |
| 169 | Vert Enterprise | 10 | 24,125,000 |
| 170 | Yeanie Enterprise | 9 | 702,891,999 |
| 171 | Munim Construction & General Services | 9 | 607,771,175 |
| 172 | J. B Enterprise & Construction | 9 | 605,635,773 |
| 173 | Matu And Dondo Enterprise | 9 | 566,698,553 |
| 174 | Fawaz Construction And General Services | 9 | 473,343,176 |
| 175 | I.B Jalloh Enterprise | 9 | 449,800,000 |
| 176 | Edward Kanu Enterprise | 9 | 365,100,000 |
| 177 | Jaward El-Zain And Sons | 9 | 341,649,250 |
| 178 | Dolphin Services | 9 | 300,788,250 |
| 179 | Eagle's Logistic And Investment (SL) Ltd | 9 | 278,605,000 |
| 180 | Tenphine Investment | 9 | 261,710,000 |
| 181 | Hardis Cycle Store | 9 | 249,000,000 |
| 182 | Value Point Enterprises | 9 | 210,085,250 |
| 183 | Tanue International | 9 | 208,259,875 |
| 184 | Philma Investment | 9 | 167,984,000 |
| 185 | Kpanda Kemoh Construction And General Services | 9 | 153,000,000 |
| 186 | A.K Commercial Services | 9 | 141,809,380 |
| 187 | Wasa Construction And General Services | 9 | 129,835,000 |
| 188 | IKL Enterprise And Supplies | 9 | 129,605,000 |
| 189 | T Choitram & Sons Ltd | 9 | 119,384,350 |
| 190 | Hema Trading And Construction Company Limited | 9 | 114,955,250 |
| 191 | Heavy Duty Garage | 9 | 98,570,000 |

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| 192 | Ultimate Construction And General Services | 9 | 86,934,000 |
| 193 | Sierra Cooling Systems | 9 | 68,619,500 |
| 194 | Adel Shour And Sons | 9 | 65,877,500 |
| 195 | Princess Enterprise | 9 | 65,782,400 |
| 196 | Bahsoon Auto Spares | 9 | 64,559,000 |
| 197 | Panmark Enterprise | 9 | 62,148,200 |
| 198 | Chinon Auto Spares Parts | 9 | 61,150,000 |
| 199 | Salfas Catering Resturant | 9 | 28,600,000 |
| 200 | Abdul Rahman Kamara | 9 | 16,402,000 |
| 201 | Faj Investment | 8 | 4,604,408,000 |
| 202 | Kumse Construction & General Services | 8 | 2,539,955,340 |
| 203 | Razpec Holdings And Procurement Centre | 8 | 1,501,440,388 |
| 204 | Grace Mark Engineering And Construction Services | 8 | 897,459,036 |
| 205 | Infinity ICT General Merchandise | 8 | 792,830,000 |
| 206 | Adram Enterprise | 8 | 418,392,600 |
| 207 | Rios Trading & General Supplies | 8 | 379,197,550 |
| 208 | Donchris Enterprise And Construction | 8 | 271,436,000 |
| 209 | Off Licence | 8 | 257,056,800 |
| 210 | P.C. World.Com | 8 | 222,020,000 |
| 211 | Jazzy B Tech Investment | 8 | 210,416,000 |
| 212 | Inno Investment | 8 | 206,553,500 |
| 213 | Direct Purchase/Payment | 8 | 194,000,000 |
| 214 | M.K General Services & Supplies | 8 | 187,230,500 |
| 215 | Okeke Investment International | 8 | 163,350,000 |
| 216 | Ramjat Investment | 8 | 144,580,000 |
| 217 | Ian Enterprise | 8 | 144,311,000 |
| 218 | The Brotherhood Investment Printing Company | 8 | 126,736,500 |
| 219 | Bet Ventures | 8 | 124,605,150 |
| 220 | Shour Automobile Service | 8 | 108,760,000 |
| 221 | Tee Designs | 8 | 78,401,480 |
| 222 | Marionette Enterprise | 8 | 41,796,750 |
| 223 | Fortune Electricals | 8 | 38,670,285 |
| 224 | Monica Collier | 8 | 29,153,000 |
| 225 | Care - For Pharmacy | 8 | 6,624,000 |
| 226 | Fajaha Investment Construction & General Services | 7 | 7,979,506,411 |
| 227 | KIS Procurement And Supply | 7 | 5,306,732,000 |
| 228 | I And I Construction Supplies And General Services | 7 | 916,692,000 |
| 229 | Salman Motors | 7 | 824,480,000 |
| 230 | DeIs Enterprises | 7 | 468,733,750 |
| 231 | Med Turay And Son Construction & General Services | 7 | 400,443,000 |
| 232 | Maureen Shine (SL) Ltd | 7 | 328,880,000 |
| 233 | AB & B Construction Enterprises | 7 | 327,972,000 |
| 234 | E-Solution Company Limited | 7 | 308,850,000 |
| 235 | Nest Pharma Limited | 7 | 263,800,900 |
| 236 | Tee Construction And General Services | 7 | 229,635,000 |
| 237 | Mac And Partners | 7 | 209,167,000 |
| 238 | Real Services | 7 | 201,550,000 |
| 239 | Pitawie International Ltd | 7 | 168,637,000 |
| 240 | Supo Munapha Enterprise | 7 | 131,375,000 |
| 241 | Solid Graphics | 7 | 125,875,000 |
| 242 | St. International Auto Spare Part | 7 | 118,253,000 |
| 243 | Sine-Nah Enterprise | 7 | 85,258,000 |
| 244 | Sierra Leone Roads Safety Authority | 7 | 82,325,000 |
| 245 | Sunny Security Services & General Merchandise Supplier | 7 | 79,895,000 |
| 246 | Veera's Catering Services | 7 | 79,635,000 |
| 247 | Columbus Enterprise & Construction | 7 | 79,048,000 |
| 248 | Mokanu & Friend Enterprise | 7 | 72,416,250 |
| 249 | Maligie And Unisa Enterprise | 7 | 69,480,900 |
| 250 | A Bah And Brothers Enterprise | 7 | 64,475,000 |
| 251 | Good God Auto Spares | 7 | 63,320,000 |
| 252 | Pinas Investment | 7 | 46,100,000 |
| 253 | Calabash Production | 7 | 44,960,807 |
| 254 | Crown Bakery | 7 | 8,155,000 |
| 255 | Dauda Building Materials Store | 7 | 6,698,000 |
| 256 | Misheel Kay Construction & Services (SL) Ltd | 6 | 37,556,458,000 |

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| 257 | M & S Holdings Ltd | 6 | 12,769,007,299 |
| 258 | Speed Wing Investment (SL) Ltd | 6 | 11,082,675,000 |
| 259 | Yoz Services Limited | 6 | 2,347,796,100 |
| 260 | Hudmais Investment And General Merchandise | 6 | 1,286,400,000 |
| 261 | Indigines Trading And Construction Compant Ltd | 6 | 1,094,124,873 |
| 262 | Quality Logistic & Supply General Merchandise | 6 | 1,078,567,002 |
| 263 | Millerine Enterprise | 6 | 928,699,155 |
| 264 | Comsoft Solutions SI Ltd | 6 | 846,666,330 |
| 265 | Ya Marie Investment & General Merchandise | 6 | 715,085,213 |
| 266 | Legallia Group Limited | 6 | 562,968,750 |
| 267 | Zainbra Enterprise | 6 | 491,520,250 |
| 268 | Techwire Ict Solutions | 6 | 435,277,000 |
| 269 | Blue Whale Travel Agency | 6 | 429,874,750 |
| 270 | Delpremasha Company (SL) Limited | 6 | 417,746,000 |
| 271 | Mbelleh Construction And General Services | 6 | 413,530,210 |
| 272 | Lusbon Construction And General Services | 6 | 405,000,000 |
| 273 | Battis Interior Home And Office Décor | 6 | 387,280,000 |
| 274 | Sawaneh Ent. | 6 | 306,875,800 |
| 275 | Baraka Investment (SL) Limited | 6 | 305,010,000 |
| 276 | Roy Global Limited | 6 | 299,300,000 |
| 277 | Joint Pinnacle Enterprise | 6 | 284,565,000 |
| 278 | International Cooling Engineering | 6 | 263,560,000 |
| 279 | Africa Travel Centre | 6 | 256,620,495 |
| 280 | General Motors Garage | 6 | 226,876,225 |
| 281 | Green Field Farms | 6 | 226,511,076 |
| 282 | Sky Building Materials And Gen. Services | 6 | 224,471,250 |
| 283 | Karl Travel Agency | 6 | 201,927,800 |
| 284 | Sylkain Enterprise | 6 | 195,665,000 |
| 285 | Eddie Bongo Investment | 6 | 195,000,000 |
| 286 | Rakel Investment & General Services | 6 | 193,337,821 |
| 287 | Lamar Travel Agency | 6 | 192,882,740 |
| 288 | Logistics Concept SL | 6 | 161,731,600 |
| 289 | Glory Company (SI) Limited | 6 | 149,845,000 |
| 290 | M.S.J Enterprise | 6 | 129,758,000 |
| 291 | Japan Motors | 6 | 122,780,000 |
| 292 | Al-Hidayaah Technology | 6 | 110,370,000 |
| 293 | Malayah Caus And General Services | 6 | 106,900,000 |
| 294 | Gbendy Printing And General Services | 6 | 89,962,500 |
| 295 | Christ Amour Construction Supply And General Services | 6 | 71,000,000 |
| 296 | Mack Xtoenergy Enterprise | 6 | 69,050,000 |
| 297 | Solution Hub | 6 | 59,940,000 |
| 298 | Amara Sillah Auto Spares | 6 | 59,010,000 |
| 299 | Khalil Shour and Sons | 6 | 53,549,500 |
| 300 | Nelma Construction And General Services | 6 | 52,080,230 |
| 301 | Alieu Papah Enterprise | 6 | 52,005,000 |
| 302 | J.A.G Construction & Gen.Services | 6 | 39,700,000 |
| 303 | Sinava And Marian Enterprise | 6 | 38,363,500 |
| 304 | De Yong David Investment | 6 | 35,407,000 |
| 305 | Valish Enterprise | 6 | 34,852,000 |
| 306 | Insons | 6 | 33,084,500 |
| 307 | Radar Procurement And General Trading | 6 | 24,748,000 |
| 308 | Two Brothers Construction And General Services | 6 | 19,030,000 |
| 309 | Concord Times Communications Limited | 6 | 17,734,000 |
| 310 | The Rob's & Dee Restaurant | 6 | 8,390,000 |
| 311 | S.A. Beckly | 6 | 6,424,505 |
| 312 | Unique Solutions Company Ltd | 5 | 7,939,869,239 |
| 313 | Global Procurement (SL) Ltd | 5 | 5,084,020,000 |
| 314 | Planning Green Futures (SL) Ltd | 5 | 3,379,560,300 |
| 315 | E J & Co Ltd | 5 | 1,646,863,960 |
| 316 | Cica Motors SL | 5 | 1,571,295,517 |
| 317 | General Supplies And Construction Enterprises | 5 | 1,220,677,839 |
| 318 | Associate Investment | 5 | 1,120,645,000 |
| 319 | Diaco Investment (SL) Ltd | 5 | 961,747,132 |
| 320 | Abdulai Boie Jalloh Motor Garage | 5 | 709,500,450 |
| 321 | Assil Trading & Construction Company | 5 | 582,978,340 |

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| 322 | Binty-Med And Sons | 5 | 535,342,401 |
| 323 | G's Construction And Trading | 5 | 422,266,750 |
| 324 | Batrays Business Agency | 5 | 367,270,000 |
| 325 | Excellent Construction And General Services | 5 | 355,533,944 |
| 326 | Seselah Hightech Building Materials & Construction | 5 | 340,000,000 |
| 327 | Dbase Solution Ltd. | 5 | 338,465,000 |
| 328 | Albak Trade Link | 5 | 294,530,000 |
| 329 | Jehfs Investment Holdings | 5 | 285,860,000 |
| 330 | Sayenn Construction And Logistic | 5 | 258,700,000 |
| 331 | Mangala Enterprise | 5 | 237,910,000 |
| 332 | Ansutil Investment | 5 | 222,950,000 |
| 333 | Rejoice Enterprise | 5 | 218,215,000 |
| 334 | Trans-Continental Company (SL) Ltd | 5 | 205,465,000 |
| 335 | Takeleneh Enterprise | 5 | 204,436,000 |
| 336 | Alicia Tyres & Logistics Co. Ltd | 5 | 203,910,000 |
| 337 | M & R General Trading | 5 | 194,200,000 |
| 338 | Benkade Construction And General Services | 5 | 189,639,000 |
| 339 | Amvel Enterprises | 5 | 186,389,000 |
| 340 | Daluco Logistic Ventures | 5 | 185,800,000 |
| 341 | Sierra Wood Products | 5 | 153,200,000 |
| 342 | A King's Building Construction And General Services | 5 | 146,644,550 |
| 343 | Man's K Enterprise | 5 | 142,360,000 |
| 344 | Medhafa Enterprise Construction Services | 5 | 118,904,000 |
| 345 | Bangs Option Enterprise | 5 | 107,636,362 |
| 346 | Hasbe International | 5 | 106,536,750 |
| 347 | Metalis Enterprises | 5 | 105,293,500 |
| 348 | Design Technologies Ltd | 5 | 101,633,061 |
| 349 | Mike Sam Enterprise and General Services | 5 | 92,296,319 |
| 350 | Brima Koroma Enterprise | 5 | 84,950,700 |
| 351 | Epic Voyage & Travels | 5 | 84,730,450 |
| 352 | Almarie Investment And General Merchandise | 5 | 84,550,000 |
| 353 | I. G Best | 5 | 82,100,000 |
| 354 | African Spot Bar & Restaurant | 5 | 79,982,000 |
| 355 | Prince Home Services And General Supplies | 5 | 79,790,000 |
| 356 | Smart Mokorie Investment | 5 | 76,720,000 |
| 357 | Usman Bangura Enterprise | 5 | 73,483,500 |
| 358 | Madulcherrie Enterprises | 5 | 73,050,000 |
| 359 | Senesco Mart Merchandise | 5 | 70,702,000 |
| 360 | Urban Travel And Tours | 5 | 65,000,000 |
| 361 | Golden Tulip Essential | 5 | 51,649,248 |
| 362 | Clips Business Ventures | 5 | 48,330,000 |
| 363 | S.U Enterprises Ltd | 5 | 47,922,250 |
| 364 | Muloma Bar And Restaurant | 5 | 44,345,000 |
| 365 | Tycon Nvestment | 5 | 44,000,000 |
| 366 | Yayah Sesay Auto & Metal Workshop | 5 | 39,575,000 |
| 367 | Two Brothers Enterprise | 5 | 35,845,000 |
| 368 | Lusben Enterprises | 5 | 24,111,000 |
| 369 | U. C. International | 5 | 22,516,500 |
| 370 | Tomflorie Catering Services | 5 | 20,231,600 |
| 371 | Give & Take Printing Enterprise | 5 | 17,850,000 |
| 372 | Shko Enterprise | 5 | 17,142,000 |
| 373 | Abu Zainab Enterprise | 5 | 14,300,000 |
| 374 | B2 General Motor Spares | 5 | 14,161,000 |
| 375 | Brewah's Freezing Point | 5 | 11,310,000 |
| 376 | Ishwari & Sons | 5 | 9,212,000 |
| 377 | Ishmael Hydar | 5 | 8,127,000 |
| 378 | Jalloh Garage | 5 | 1,545,000 |
| 379 | Leonoil Service Station | 5 | 1,350,000 |
| 380 | Procurement World | 4 | 19,007,703,000 |
| 381 | Anagkazo Ventures Company Ltd | 4 | 17,107,211,171 |
| 382 | Beigin Construction & General Services | 4 | 5,370,399,025 |
| 383 | Jalpha Construction & General Services | 4 | 5,276,896,567 |
| 384 | Cis Bee Procurement & Investment Ltd | 4 | 5,192,685,000 |
| 385 | Continental Africa Minerals (SL) Limited | 4 | 2,423,725,250 |
| 386 | Yap Enterprises | 4 | 1,966,136,000 |

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| 387 | Kam Enterprise | 4 | 1,807,530,000 |
| 388 | Mando Construction Company (SL) Ltd | 4 | 1,541,437,334 |
| 389 | Macci General Suppliers & Construction Company Ltd | 4 | 1,399,510,454 |
| 390 | Tee Man Construction & General Services | 4 | 1,357,092,500 |
| 391 | MKI (SL) Limited | 4 | 1,350,005,500 |
| 392 | Mada Vizo Enterprise | 4 | 1,298,150,000 |
| 393 | Dankminat Construction | 4 | 1,098,062,480 |
| 394 | G. Jaka Construction & General Services | 4 | 1,041,750,148 |
| 395 | Sawanoh Enterprise | 4 | 1,019,535,000 |
| 396 | Santmol Construction Enterprise | 4 | 956,819,600 |
| 397 | Action Construction And Logistic Supply | 4 | 949,164,056 |
| 398 | Yat Kay Construction Enterprise | 4 | 919,630,380 |
| 399 | Trikon Enterprise Construction & General Services | 4 | 555,865,000 |
| 400 | Wann Construction And General Supply Ltd | 4 | 540,623,645 |
| 401 | Poontar Trading & Construction Enterprise | 4 | 524,311,000 |
| 402 | Lacost Engineering & General Suppliers | 4 | 505,927,695 |
| 403 | Meltonet Construction & General Services | 4 | 479,967,400 |
| 404 | Nabila Construction & General Services | 4 | 422,611,005 |
| 405 | Jaramana Logistics & Supplies | 4 | 374,000,000 |
| 406 | Delins Enterprises | 4 | 365,028,000 |
| 407 | Khalil And Fadi Auto Spares | 4 | 360,700,500 |
| 408 | Shalimar Trading Ltd | 4 | 353,950,000 |
| 409 | Babs Construction & General Services | 4 | 294,112,260 |
| 410 | Makarious Company Ltd | 4 | 280,381,000 |
| 411 | Fly Travel Agency | 4 | 280,240,000 |
| 412 | Robifie Ventures | 4 | 252,396,000 |
| 413 | Circuit Consultancy | 4 | 239,600,000 |
| 414 | Saf-Mus Construction & General Supplies | 4 | 224,303,210 |
| 415 | Aduco Incorporated S.L | 4 | 215,900,000 |
| 416 | Vastflat Ventures Enterprise | 4 | 212,460,000 |
| 417 | Tms Construction & Gen Merchandise | 4 | 208,907,451 |
| 418 | Kadie T. Enterprise | 4 | 202,251,060 |
| 419 | Sebora Progressive Construction & General Services | 4 | 195,000,000 |
| 420 | Matcom Consultancy Services | 4 | 191,500,000 |
| 421 | Emadudin Enterprises | 4 | 179,850,000 |
| 422 | Azmajid Enterprise | 4 | 177,567,000 |
| 423 | Sammy Sesay | 4 | 154,956,000 |
| 424 | Fatisha Enterprises | 4 | 154,435,000 |
| 425 | Hill Slope Commercial Enterprises | 4 | 149,442,000 |
| 426 | Mamawa Kay Enterprise | 4 | 142,589,998 |
| 427 | Lahai Musa Construction Enterprise | 4 | 136,270,000 |
| 428 | Karisatu Pharmaceutical & Digital & Systems Company Ltd | 4 | 132,250,000 |
| 429 | Inter-Media | 4 | 130,145,000 |
| 430 | Glitz Investment Limited | 4 | 129,800,000 |
| 431 | Multi-Tier Systems | 4 | 126,780,000 |
| 432 | Yeamily Catering & General Supplies | 4 | 120,499,000 |
| 433 | Falag Store And Construction Enterprise | 4 | 119,646,000 |
| 434 | Sadfon Printing | 4 | 119,300,000 |
| 435 | Amikay Enterprise | 4 | 112,702,200 |
| 436 | Vakaba Enterprise | 4 | 110,343,300 |
| 437 | Eastern Pharmacy | 4 | 107,100,000 |
| 438 | Francia Company Limited | 4 | 103,925,000 |
| 439 | Rural Logistics And Construction | 4 | 98,000,000 |
| 440 | Freetown Mall | 4 | 95,421,977 |
| 441 | 9500 Mania Tours Construction General Service | 4 | 94,600,000 |
| 442 | Mab-Naz & Company Suppliers | 4 | 91,563,000 |
| 443 | Lahai Musa Spare Parts Shop | 4 | 86,000,000 |
| 444 | D & S Associates | 4 | 78,548,950 |
| 445 | Amando Construction & Enterprise | 4 | 69,883,000 |
| 446 | Joe Dan Joan Construction And Gen. Service | 4 | 67,290,000 |
| 447 | Staples Inc | 4 | 64,761,250 |
| 448 | Wiging Heavy Duty Machine Company Ltd | 4 | 64,676,170 |
| 449 | Alphamai Enterprise | 4 | 62,321,435 |
| 450 | Co Beu Enterprise | 4 | 62,000,000 |
| 451 | Tetteh Decorations And Events Mangement | 4 | 60,800,000 |

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| 452 | Tipor Enterprise | 4 | 57,735,000 |
| 453 | Cedron Technology | 4 | 54,750,000 |
| 454 | L. Ikheoa International Agency | 4 | 53,321,550 |
| 455 | Abdul's Garage | 4 | 51,629,000 |
| 456 | Men's Enterprise | 4 | 51,360,000 |
| 457 | Monir Trading | 4 | 48,110,000 |
| 458 | Vision Plus | 4 | 45,820,000 |
| 459 | Miral Healthcare Limited | 4 | 45,000,000 |
| 460 | Three Keys Engineering Construction & General Services | 4 | 40,889,000 |
| 461 | E & Z Investment | 4 | 38,822,000 |
| 462 | Johnny Enterprise | 4 | 36,900,000 |
| 463 | Agg's Building Materials | 4 | 36,324,000 |
| 464 | Kay-Hira Enterprise | 4 | 35,605,500 |
| 465 | Saidu Sesay Enterprise | 4 | 34,750,000 |
| 466 | Fageb Enterprise | 4 | 34,320,000 |
| 467 | Abu Mans Enterprise | 4 | 32,475,000 |
| 468 | Dibia Printing | 4 | 31,977,500 |
| 469 | D.L.T Enterprise | 4 | 31,369,000 |
| 470 | Bartisha Enterprise | 4 | 29,966,000 |
| 471 | Galaxy Computer And Electronics Ltd | 4 | 24,660,000 |
| 472 | Lion Investment Holding | 4 | 22,142,500 |
| 473 | Ngoyella Catering Services | 4 | 21,500,000 |
| 474 | Pendrax Security Company | 4 | 19,710,000 |
| 475 | Mjs Garage | 4 | 17,830,000 |
| 476 | Derrick And Millicent Enterprises | 4 | 17,613,750 |
| 477 | Merani And Sons Ltd | 4 | 16,430,000 |
| 478 | Andy Best General Merchandise | 4 | 16,120,000 |
| 479 | Great King International | 4 | 15,862,000 |
| 480 | Divine Providence Catering And G Services | 4 | 15,600,000 |
| 481 | Great Mighty Enterprise | 4 | 14,951,000 |
| 482 | John James Trading Enterprise (SI) | 4 | 14,825,000 |
| 483 | Ibrahim Sumah | 4 | 14,289,000 |
| 484 | V.S Enterprises | 4 | 12,936,000 |
| 485 | Arnold D.G Faulkner | 4 | 8,150,000 |
| 486 | Mohamed Deen | 4 | 7,450,000 |
| 487 | Divine Construction & Supplies Enterprise | 4 | 7,000,000 |
| 488 | Izu Continental | 4 | 5,520,000 |
| 489 | Engineering Prototype International Garage | 4 | 4,910,000 |
| 490 | Samuel Tarawally | 4 | 3,980,000 |
| 491 | Francis Lamin | 4 | 3,232,000 |
| 492 | Yusif Koroma | 4 | 3,000,000 |
| 493 | Sylvanus Morlai Bangura | 4 | 2,660,000 |
| 494 | Aminata M. Kamara | 4 | 2,470,000 |
| 495 | Alphonso King Investment (SL) Ltd | 3 | 48,062,175,535 |
| 496 | International Construction Company Ltd. | 3 | 15,808,904,160 |
| 497 | Khan Construction And General Services | 3 | 9,980,180,000 |
| 498 | God With Us & General Construction Services | 3 | 5,994,935,795 |
| 499 | Atlantic Logistics Clearing | 3 | 5,530,640,000 |
| 500 | Tropical Motors | 3 | 3,977,973,692 |
| 501 | Business Equipment Services | 3 | 3,611,008,532 |
| 502 | My Goal Saver Limited | 3 | 1,666,935,000 |
| 503 | Namus General Services | 3 | 1,174,854,000 |
| 504 | Peas Enterprise (SL) Limited | 3 | 771,338,715 |
| 505 | De Fitha And Koi Kpaka Enterprises | 3 | 745,220,350 |
| 506 | A-Plus Auto Spares | 3 | 671,900,000 |
| 507 | Hi-Class Construction & General Services | 3 | 508,098,810 |
| 508 | Estu Enterprise Construction And General Merchandise | 3 | 445,515,000 |
| 509 | Faris International Services And Computer Shop | 3 | 445,239,000 |
| 510 | Big Bang World Corporation Ltd | 3 | 428,173,500 |
| 511 | Jif Construction And General Services | 3 | 414,116,000 |
| 512 | Ish Disital Printing & Stationery | 3 | 351,540,000 |
| 513 | Kpanga Construction & General Supplies | 3 | 340,496,540 |
| 514 | Future Investment Services | 3 | 310,004,000 |
| 515 | Alisco Construction & General Services | 3 | 288,740,550 |
| 516 | Gina Fine Enterprise | 3 | 264,015,900 |

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| 517 | Kings Construction And Engineering Service Ltd | 3 | 219,087,000 |
| 518 | Jemmars Travel Agency | 3 | 211,787,278 |
| 519 | Padel Consult & Trading (SL) Ltd | 3 | 211,033,000 |
| 520 | Glorimat Ent | 3 | 201,876,000 |
| 521 | Jaze Ent | 3 | 197,510,000 |
| 522 | Ibra Bangs Enterprise | 3 | 197,330,700 |
| 523 | Marcon (SL) Limited | 3 | 195,980,000 |
| 524 | Frankhan Enterprise | 3 | 191,816,000 |
| 525 | Swarpo Logistics Supplier | 3 | 190,378,823 |
| 526 | Naisha Construction & General Suppliers | 3 | 178,153,000 |
| 527 | Pato Auto Spares | 3 | 177,470,000 |
| 528 | E. M. Johnette Merchandise | 3 | 171,025,000 |
| 529 | Kay-1 Investment Construction & General Supplies | 3 | 170,580,000 |
| 530 | Self Pride Enterprises | 3 | 166,351,266 |
| 531 | Cypress Commercial & Trading Enterprise | 3 | 161,884,000 |
| 532 | Bellindos Enterprise | 3 | 159,500,000 |
| 533 | Tark Investment (SL) Ltd | 3 | 154,200,000 |
| 534 | Jaluvey Enterprise | 3 | 151,915,000 |
| 535 | A. Zara Enterprise | 3 | 147,161,200 |
| 536 | M. Sesay Enterprise | 3 | 134,400,000 |
| 537 | Sidima Enterprise | 3 | 129,550,000 |
| 538 | Dauda Boyzie Enterprise | 3 | 128,145,000 |
| 539 | Masal Construction Enterprise | 3 | 127,682,549 |
| 540 | Kipomoi Futa Incorporated | 3 | 127,133,120 |
| 541 | A & T Pharmaceuticals | 3 | 127,120,000 |
| 542 | Bajal Clearing Services | 3 | 125,000,000 |
| 543 | Four Star Construction | 3 | 119,960,000 |
| 544 | Bakissa Enterprise | 3 | 109,250,000 |
| 545 | Sylis Designs | 3 | 108,706,600 |
| 546 | Keisha's Investment | 3 | 106,765,375 |
| 547 | Alsam Enterprises | 3 | 105,602,500 |
| 548 | Mount Everest Security Agency Limited | 3 | 102,902,000 |
| 549 | Nalramph Enterprise | 3 | 101,500,000 |
| 550 | Barracuda Investment Logistic Enterprise | 3 | 99,500,000 |
| 551 | Knowledge Network Solution | 3 | 97,880,000 |
| 552 | We-Yone Sahid Ent. | 3 | 92,994,000 |
| 553 | Hallah Malayah Enterprise & General Trading | 3 | 90,899,900 |
| 554 | Kawtal Enterprise | 3 | 90,720,000 |
| 555 | Briba Enterprise | 3 | 90,020,000 |
| 556 | Ibrahim Enterprise | 3 | 88,381,000 |
| 557 | Remote Global Business Consulting | 3 | 85,335,000 |
| 558 | Era Investment | 3 | 81,850,000 |
| 559 | B.J Enterprises & General Merchandise | 3 | 81,822,500 |
| 560 | Njama Construction And General Services | 3 | 80,335,000 |
| 561 | Kass Communications | 3 | 79,548,430 |
| 562 | Sabib Ventures (SL) Limited Construction And General Supplies | 3 | 78,403,000 |
| 563 | Gee Gee Grace Enterprise And General Services | 3 | 78,100,000 |
| 564 | Fest Kam Enterprise | 3 | 75,510,000 |
| 565 | Portia Investment | 3 | 72,940,000 |
| 566 | Qumran International Investment | 3 | 69,930,000 |
| 567 | Creative Impact | 3 | 68,909,700 |
| 568 | Abubakarr Brothers International | 3 | 66,450,000 |
| 569 | Swaneh Enterprise | 3 | 64,440,000 |
| 570 | Milla Group (SL) Limited | 3 | 63,000,000 |
| 571 | Apace Business Center | 3 | 62,680,000 |
| 572 | Idt Labs | 3 | 62,416,233 |
| 573 | Unique Restuarent And Enterprise | 3 | 60,576,000 |
| 574 | M.S.T Enterprise | 3 | 58,907,750 |
| 575 | Reo-Roma Enterprise | 3 | 55,246,750 |
| 576 | Black Mic Production | 3 | 55,207,500 |
| 577 | Abdul Petrol Kamara Ent. | 3 | 53,000,000 |
| 578 | Lilian Blessings Enterprise | 3 | 53,000,000 |
| 579 | Kandad Enterprise | 3 | 51,600,000 |
| 580 | Fin Fin's Enterprise And General Merchandise | 3 | 49,814,000 |
| 581 | Jong Stationery Shop | 3 | 49,810,000 |

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| 582 | I And P Solution Gen. Ser. | 3 | 49,750,000 |
| 583 | Kawa Builders Group | 3 | 49,570,000 |
| 584 | Mohamed Bah Motor Service Garage | 3 | 48,507,000 |
| 585 | Onlime (SL) Ltd | 3 | 47,848,200 |
| 586 | Abraham Travel And Tour | 3 | 44,303,500 |
| 587 | Alpha B. Bah | 3 | 43,330,846 |
| 588 | Samical Garage | 3 | 43,280,000 |
| 589 | Transnational (SL) Ltd | 3 | 42,651,555 |
| 590 | Dominic Divine Investment | 3 | 40,500,000 |
| 591 | Sannoh's Interior Desighners | 3 | 40,463,900 |
| 592 | Technology Express - SL | 3 | 38,504,190 |
| 593 | Jephlimo Catering Enterprise | 3 | 33,235,000 |
| 594 | M&M Building Materials | 3 | 32,790,000 |
| 595 | Cash | 3 | 29,175,500 |
| 596 | Alkups Enterprise | 3 | 27,700,000 |
| 597 | Diary General Services | 3 | 26,781,000 |
| 598 | Grace Agro Investment Enterprise | 3 | 25,104,000 |
| 599 | First Impression International | 3 | 25,000,000 |
| 600 | JKL Production ICT Construction And Enterprise | 3 | 23,880,000 |
| 601 | Weg Interior Decoration | 3 | 22,815,000 |
| 602 | M. Bangs Trading | 3 | 21,995,750 |
| 603 | Dantech Electricals Company (SL) Ltd | 3 | 20,700,000 |
| 604 | Vamanjois General Service | 3 | 20,533,053 |
| 605 | ALZ Enterprise & General Services | 3 | 20,195,000 |
| 606 | M.B Agro Business And General Supplier | 3 | 17,450,000 |
| 607 | Amizo-Kay Enterprise | 3 | 17,427,000 |
| 608 | Jul-Lizze Enterprise | 3 | 17,400,000 |
| 609 | Multi Technical Services | 3 | 16,568,000 |
| 610 | Mac Don Enterprise | 3 | 15,750,000 |
| 611 | Experience Auto Spares | 3 | 14,819,350 |
| 612 | A.Bah & Brothers Enterprises | 3 | 14,250,000 |
| 613 | Me And My Children Printing Enterprise | 3 | 14,000,000 |
| 614 | Mohamoud Foday Musa | 3 | 13,459,000 |
| 615 | Primrose Hasting -Spaine | 3 | 12,976,750 |
| 616 | Konfam Auto Spares | 3 | 12,750,000 |
| 617 | Construction And General Services | 3 | 12,598,000 |
| 618 | Ashva Store | 3 | 11,680,000 |
| 619 | SL-Mccann Freetown | 3 | 11,380,750 |
| 620 | Kadjoes Commercial Services | 3 | 11,210,250 |
| 621 | Ghassan & Sons Building Materials | 3 | 10,935,000 |
| 622 | African Automobikes (SL) | 3 | 10,843,930 |
| 623 | Junisa Mosina Capenter Workshop | 3 | 9,715,000 |
| 624 | Whitesun Signs | 3 | 8,454,500 |
| 625 | Balestino Computer Shop International | 3 | 8,373,000 |
| 626 | Muctarr Building Materials | 3 | 8,112,700 |
| 627 | Zert Auto Spare Investment | 3 | 7,000,000 |
| 628 | Jagiko Enterprise | 3 | 5,622,685 |
| 629 | J. M. A. S Enterprise | 3 | 5,405,000 |
| 630 | Independent Observer | 3 | 4,712,000 |
| 631 | A E Auto Spares | 3 | 4,330,000 |
| 632 | Ishmael Koroma | 3 | 4,270,000 |
| 633 | Ro Printing (Ltd) | 3 | 3,971,250 |
| 634 | GM Saffa Enterprise | 3 | 3,895,000 |
| 635 | Golden City Catering Services | 3 | 3,831,000 |
| 636 | Likuoa International Agency | 3 | 3,543,000 |
| 637 | Awareness Times Company Limited | 3 | 3,156,000 |
| 638 | Con & Cill Security Services | 3 | 3,125,000 |
| 639 | F S Y Trading | 3 | 2,872,000 |
| 640 | Reynold John | 3 | 2,800,000 |
| 641 | Bockarie Mansaray | 3 | 2,558,000 |
| 642 | Jjm Cooling Enterprise | 3 | 2,225,000 |
| 643 | Sheku Marah Metal & Aluminium Workshop | 3 | 1,800,000 |
| 644 | Edna Taylor | 3 | 1,750,000 |
| 645 | Sultana Enterprise | 3 | 1,599,000 |
| 646 | Jose Enterprises | 3 | 1,345,000 |

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| 647 | Wingin Heavy Duty Machine Company (SI) Ltd. | 2 | 46,221,850,960 |
| 648 | Mikula Ltd Construction & General Merchant | 2 | 13,104,704,000 |
| 649 | B.M Kodami S.L | 2 | 10,087,604,300 |
| 650 | Eight Stars Procurement Ltd | 2 | 6,531,861,369 |
| 651 | Neema Agricole Faso | 2 | 6,031,250,000 |
| 652 | Norlan Investment And General Services | 2 | 5,529,844,363 |
| 653 | Raal Trading Company Limited | 2 | 3,922,456,527 |
| 654 | Kanji Construction And General Services | 2 | 3,819,011,725 |
| 655 | Blue-Ray Company Limited | 2 | 2,746,677,350 |
| 656 | B-Dev Consultancy (SI) | 2 | 2,603,743,243 |
| 657 | Niche Technology (SL) Limited | 2 | 2,530,300,000 |
| 658 | Koadia Ent | 2 | 1,877,397,779 |
| 659 | Freetown Commodity Limited | 2 | 1,825,466,450 |
| 660 | Medina General Construction And Engineering Services | 2 | 1,595,433,514 |
| 661 | St Alice Trading | 2 | 1,487,007,000 |
| 662 | S-3 Services | 2 | 1,485,855,000 |
| 663 | K-Links Construction & General Services | 2 | 1,482,564,264 |
| 664 | Agel Construction Enterprises | 2 | 1,383,310,000 |
| 665 | Smart Contracting & General Services | 2 | 1,304,791,000 |
| 666 | Al Umar Ventures | 2 | 1,224,487,000 |
| 667 | A.K.J Group Of Companies | 2 | 1,220,714,100 |
| 668 | Aureol Travel Agency Limited | 2 | 1,141,979,000 |
| 669 | S.V Electricals | 2 | 1,066,114,500 |
| 670 | Cee Dee Investment Company Limited | 2 | 1,030,700,000 |
| 671 | Hectoria Investment | 2 | 1,005,360,000 |
| 672 | Masses Enterprise | 2 | 994,248,000 |
| 673 | Wego Complex Ltd | 2 | 932,000,000 |
| 674 | Sannu Construction And General Service | 2 | 857,940,000 |
| 675 | Valentino Construction Services | 2 | 735,467,658 |
| 676 | Tapeh Bruwal General Supply & Construction Company | 2 | 692,674,250 |
| 677 | Faith Enterprises | 2 | 678,040,000 |
| 678 | Jamjay Agricultural Logistics & Estate Company | 2 | 601,384,400 |
| 679 | Jarra Enterprises | 2 | 567,900,000 |
| 680 | Salgus Venture | 2 | 532,875,306 |
| 681 | Caisey Consultancy & Construction General Services | 2 | 532,784,500 |
| 682 | Community Agricultural Development Association | 2 | 527,344,400 |
| 683 | Munafa Agrie Service Provider | 2 | 525,119,980 |
| 684 | Ahamor Construction Engineering Services | 2 | 510,063,752 |
| 685 | Salima Farmer's Association | 2 | 470,000,000 |
| 686 | Manzola Construction & General Service | 2 | 467,192,242 |
| 687 | Agisheth Construction Enterprise | 2 | 465,475,162 |
| 688 | Saleany Cooling & Training Services | 2 | 460,890,000 |
| 689 | Kayamba Construction & General Services | 2 | 459,172,000 |
| 690 | Medhass Construction Venture | 2 | 451,727,650 |
| 691 | Waves Investment & General Services | 2 | 445,880,000 |
| 692 | M-Naan And Sons Company | 2 | 426,243,296 |
| 693 | Ossaf-Saj And General Merchandise | 2 | 413,139,200 |
| 694 | Bock-Mak Construction And Gen.Services | 2 | 408,938,000 |
| 695 | Jordan Security Services | 2 | 381,000,000 |
| 696 | Sahid Construction & General Services | 2 | 370,800,000 |
| 697 | Alsia Construction And General Services | 2 | 367,026,000 |
| 698 | Habib-Kay Enterprise | 2 | 358,612,550 |
| 699 | Leone Merchant | 2 | 356,564,000 |
| 700 | Wara Wara Construction & General Services | 2 | 351,250,000 |
| 701 | Eric Computers | 2 | 347,529,080 |
| 702 | Blue Print Construction Company Limited | 2 | 335,273,095 |
| 703 | Alkor Construction & General Services | 2 | 334,856,400 |
| 704 | Mwokhona Businss Venture | 2 | 325,480,000 |
| 705 | Dibia Construction & General Services | 2 | 312,124,325 |
| 706 | Mack Pharmacy | 2 | 294,250,000 |
| 707 | Techno Engineering | 2 | 289,442,540 |
| 708 | Prime Engineering Solution | 2 | 270,422,500 |
| 709 | Ibsolance Building Materials & General Services | 2 | 246,594,260 |
| 710 | Betteh Enterprise & Engineering Services | 2 | 240,602,000 |
| 711 | Team Work Development Association | 2 | 239,110,500 |

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| 712 | City Builders Trading | 2 | 238,890,690 |
| 713 | Knight Investment | 2 | 225,460,000 |
| 714 | Magbama Construction And Generals | 2 | 224,693,000 |
| 715 | Emelia Enterprise And Civil Works | 2 | 222,287,290 |
| 716 | Namisa Enterprise | 2 | 221,600,000 |
| 717 | Mosmed Construction And General Services | 2 | 215,000,000 |
| 718 | Ramsyl Enterprise & General Services | 2 | 212,525,560 |
| 719 | Lans-Kay Construction General Services | 2 | 206,094,000 |
| 720 | M. O. Bangs Enterprise | 2 | 202,140,000 |
| 721 | Al-Madinatu Investment Construction & General Services | 2 | 200,457,500 |
| 722 | Nambra Enterprise | 2 | 193,177,000 |
| 723 | Alexa Logistics Enterprise | 2 | 192,395,000 |
| 724 | Makombo Construction Services And Enterprise | 2 | 180,844,564 |
| 725 | It Warehouse | 2 | 176,460,000 |
| 726 | Brotherhood Construction Enterprise | 2 | 176,318,000 |
| 727 | Medsimmer Enterprise | 2 | 173,000,000 |
| 728 | Caisis Trading And Construction Company | 2 | 172,995,000 |
| 729 | Dulfred Enterprise | 2 | 170,750,000 |
| 730 | Fatu-Kay Investment And Construction | 2 | 168,560,900 |
| 731 | Instant Construction And General Services | 2 | 166,410,000 |
| 732 | Patama General Services | 2 | 164,956,000 |
| 733 | Sinergy (SL) Ltd | 2 | 160,000,000 |
| 734 | Julbanks General Services | 2 | 157,955,000 |
| 735 | Sheku And Idriss Construction And General Services | 2 | 154,380,700 |
| 736 | Mylans Trading | 2 | 151,710,000 |
| 737 | Deroleen Enterprise | 2 | 149,410,000 |
| 738 | Jalloh Global Investment | 2 | 148,670,000 |
| 739 | Sierra Leone Correctional Services | 2 | 148,400,000 |
| 740 | Modern Moving And Construction Services | 2 | 146,250,000 |
| 741 | Big F Investment Limited | 2 | 145,760,000 |
| 742 | N'doma Enterprise | 2 | 143,532,365 |
| 743 | Dynamic Printing And General Services | 2 | 141,600,000 |
| 744 | Bramtec's Enterprise | 2 | 138,420,000 |
| 745 | Jabkel Construction And General Trading | 2 | 136,500,000 |
| 746 | Monira Construction & Gen Services | 2 | 135,000,000 |
| 747 | Next Generation Engineering And Constitution Services | 2 | 134,301,072 |
| 748 | Martin And Dondo Enterprise | 2 | 134,000,000 |
| 749 | Blosome Investment | 2 | 130,000,000 |
| 750 | Laj Investment | 2 | 129,900,000 |
| 751 | A. R Kamara Enterprise | 2 | 129,660,000 |
| 752 | Sani Cleaning Construction And Services | 2 | 127,660,500 |
| 753 | Murious Associate & Construction | 2 | 126,400,000 |
| 754 | Summer Set Vision | 2 | 123,289,250 |
| 755 | Ken's Drug Fair | 2 | 123,000,000 |
| 756 | Zackie And Andrea Intertrading | 2 | 122,120,000 |
| 757 | Universal Construction Group | 2 | 121,200,000 |
| 758 | Muricka Enterprise | 2 | 120,000,000 |
| 759 | Adagus Construction Rural Development Enterprises | 2 | 118,569,000 |
| 760 | Jenmaa Consulting | 2 | 118,000,000 |
| 761 | Jasbeat Enterprise | 2 | 116,410,000 |
| 762 | Modern Moving And Construction Services | 2 | 115,805,000 |
| 763 | Baseman Enterprise | 2 | 114,372,640 |
| 764 | Edward Daz Enterprise | 2 | 113,000,000 |
| 765 | Amie Sorie Enterprise | 2 | 112,708,000 |
| 766 | Yangs Constuctions And General Services | 2 | 112,000,000 |
| 767 | Neneh Umru Lukulay Enterprise | 2 | 111,885,000 |
| 768 | Emable And Sons Investment | 2 | 111,260,000 |
| 769 | Alski Solutions (SI) Ltd | 2 | 111,208,000 |
| 770 | John Steel Investment | 2 | 110,050,000 |
| 771 | Demco Business Services (SI) Ltd | 2 | 108,192,750 |
| 772 | Adnan & Adel Mullah & Sons Ltd | 2 | 99,205,000 |
| 773 | Double "D" Engineering Services | 2 | 99,061,000 |
| 774 | Jomobu Trading Ent | 2 | 97,800,000 |
| 775 | A-Jay Business Enterprise | 2 | 97,000,000 |
| 776 | Amourkay Construction & General Supply | 2 | 96,817,500 |

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| 777 | Mr. Abdul Rahman Wurie | 2 | 96,000,000 |
| 778 | Gimia Pharmacy & Beauty Mart | 2 | 94,803,395 |
| 779 | Tamarineh Enterprise | 2 | 94,493,858 |
| 780 | United Power Services | 2 | 94,023,750 |
| 781 | Sabrener Security Limited | 2 | 93,742,500 |
| 782 | Dee-Mags Global Ventures | 2 | 92,570,000 |
| 783 | Madavzo (SI) Limited | 2 | 91,340,000 |
| 784 | Perfect Touch Décor And General Merchandise | 2 | 91,200,000 |
| 785 | Kakolla Enterprise | 2 | 89,800,000 |
| 786 | Bersicon Investment | 2 | 89,000,000 |
| 787 | Azarra Enterprise | 2 | 87,260,000 |
| 788 | Charlibangs Construction & General Supplies Enterprise | 2 | 84,775,000 |
| 789 | 24 Hours Engineering And General Construction Services | 2 | 83,250,000 |
| 790 | Aso Ventures | 2 | 82,810,000 |
| 791 | God's Time Is The Best | 2 | 82,782,000 |
| 792 | Sillah Brothers Enterprises | 2 | 82,745,000 |
| 793 | Sanicia Investment | 2 | 82,610,225 |
| 794 | Bob Pee Engineering & General Services | 2 | 81,405,000 |
| 795 | Eco-Sense Construction & General Supply | 2 | 80,500,000 |
| 796 | Sierra Leone Insurance Association | 2 | 80,000,000 |
| 797 | Jomac Investment | 2 | 79,060,000 |
| 798 | Cama Investment | 2 | 78,395,000 |
| 799 | Davee Signs Limited | 2 | 77,459,000 |
| 800 | Divine International Enterprise | 2 | 77,400,000 |
| 801 | Occassions Enterprise | 2 | 77,050,575 |
| 802 | Phillip & Sons Enterprise | 2 | 76,800,000 |
| 803 | Ups System Rescue | 2 | 75,861,000 |
| 804 | Becksad Logistic Limited | 2 | 74,946,362 |
| 805 | Hadma Enterprise | 2 | 73,716,000 |
| 806 | Fmg Co. Ltd. | 2 | 73,255,000 |
| 807 | ABT & Sons Enterprise | 2 | 72,628,000 |
| 808 | Onward Merchant | 2 | 71,705,000 |
| 809 | Hd Ppe And Beyond | 2 | 67,620,000 |
| 810 | Amonla & Sons Trading | 2 | 67,400,000 |
| 811 | Barjul Cleaning Services & General | 2 | 67,000,000 |
| 812 | Adonijah Enterprise And General Supplies | 2 | 66,956,000 |
| 813 | Akkad Services | 2 | 64,918,000 |
| 814 | Copy Print | 2 | 61,200,000 |
| 815 | Koroma Investment Ent. | 2 | 61,000,000 |
| 816 | U And I Garage | 2 | 60,329,125 |
| 817 | Bo City Pharmacy | 2 | 60,080,000 |
| 818 | Christmarie Enterprise General Supplies | 2 | 60,000,000 |
| 819 | Radiatu And Brothers | 2 | 59,843,070 |
| 820 | Pats Jay Enterprise | 2 | 59,500,000 |
| 821 | Taqwa Construction & General Merchandise Services | 2 | 58,018,000 |
| 822 | Middle Point Automotive | 2 | 56,130,000 |
| 823 | Medrie Fayor Enterprise | 2 | 56,000,000 |
| 824 | Gateway Solutions | 2 | 55,900,000 |
| 825 | Cac Cleaning Services | 2 | 55,550,000 |
| 826 | Star Of David Ventures | 2 | 55,095,000 |
| 827 | Shivassan Enterprise | 2 | 54,490,000 |
| 828 | C & E Solutions | 2 | 53,625,000 |
| 829 | M.Turay Garage | 2 | 50,803,450 |
| 830 | John Mahaka-Sesay | 2 | 50,500,000 |
| 831 | Isata Jay Enterprise | 2 | 50,000,000 |
| 832 | Atlantic Logistic & General Merchandise | 2 | 49,500,000 |
| 833 | Sheku S. Turay | 2 | 49,462,000 |
| 834 | Messer Musa Sharaffdeem | 2 | 48,977,000 |
| 835 | Cherry Zain Tailoring Center | 2 | 47,540,000 |
| 836 | Government Printing Department | 2 | 45,150,000 |
| 837 | Security | 2 | 45,000,000 |
| 838 | Timbo Enterprise | 2 | 44,909,000 |
| 839 | Ebeneza Enterprise | 2 | 44,740,000 |
| 840 | Bahfaiyor Construction And General Services | 2 | 44,210,000 |
| 841 | Osman Conteh Construction & Gen. Services | 2 | 43,900,000 |

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| 842 | Rainbow Enterprise | 2 | 43,779,000 |
| 843 | Mamish Kay Enterprise | 2 | 42,983,000 |
| 844 | Amadu Bah Garage | 2 | 42,386,000 |
| 845 | Sunny United | 2 | 41,750,000 |
| 846 | Mascot Construction And General | 2 | 41,580,000 |
| 847 | Zakie Investment | 2 | 41,100,000 |
| 848 | Scream Studios | 2 | 40,859,530 |
| 849 | Co-Operation Furniture Workshop | 2 | 40,670,000 |
| 850 | Power Share Technology | 2 | 40,640,000 |
| 851 | General Wood Work Factory | 2 | 40,300,000 |
| 852 | Mardal Enterprise | 2 | 40,000,580 |
| 853 | Mamamarie Enterprise | 2 | 40,000,000 |
| 854 | Engle Garage And Spares | 2 | 39,950,000 |
| 855 | Lucimicsu General Supplies Ltd | 2 | 39,600,000 |
| 856 | Network Home Enterprise | 2 | 38,305,000 |
| 857 | Hpace Business Center | 2 | 38,102,000 |
| 858 | Miham Investment And Logistics | 2 | 36,872,000 |
| 859 | Sameajo Construction And General Services | 2 | 36,600,000 |
| 860 | Amak Construction And General Merchandise | 2 | 36,517,580 |
| 861 | Paley Brothers Tailoring And Training Centre | 2 | 36,200,000 |
| 862 | Adram Enterprise | 2 | 35,884,000 |
| 863 | Tenz Engineering & Gen. Services | 2 | 35,834,000 |
| 864 | C.O Ben. Enterprise | 2 | 35,080,000 |
| 865 | Soccer Graphics Design And Printing | 2 | 35,000,000 |
| 866 | Ramel SI Ltd | 2 | 33,716,000 |
| 867 | Dad's Car Centre Limited | 2 | 33,675,000 |
| 868 | Builders Of Hope To The Poor | 2 | 33,562,000 |
| 869 | Black And White Restaurant Bar | 2 | 32,300,000 |
| 870 | Zainco & Sons General Services | 2 | 32,250,000 |
| 871 | Newsat Electronics | 2 | 32,220,000 |
| 872 | Security Tech | 2 | 32,200,000 |
| 873 | Oc Associates | 2 | 32,055,000 |
| 874 | Print More Venture | 2 | 32,000,000 |
| 875 | Dsb Logistics | 2 | 30,684,150 |
| 876 | Nennehski General Services | 2 | 30,640,000 |
| 877 | Computonics Technology System | 2 | 30,400,000 |
| 878 | Andrew Lavali | 2 | 30,240,000 |
| 879 | Rising Ent. | 2 | 30,000,000 |
| 880 | Lemiray's Enterprise | 2 | 29,979,180 |
| 881 | Admire & Brother Limited | 2 | 29,750,000 |
| 882 | Uniconj Logistics & Procurement Sodium | 2 | 29,602,900 |
| 883 | Perking Enterprise | 2 | 29,565,000 |
| 884 | Concern For Automobile Repairs And Services | 2 | 29,474,500 |
| 885 | King Dave Electrical And General Servics Es | 2 | 29,024,000 |
| 886 | Cerra Automotive | 2 | 28,809,745 |
| 887 | Muctarr Turay | 2 | 28,730,000 |
| 888 | Emmanuel Rowe | 2 | 28,350,000 |
| 889 | Tembel Enterprise | 2 | 28,350,000 |
| 890 | H. Baydoun And Sons | 2 | 28,000,000 |
| 891 | Amara Joseph Bangura | 2 | 27,877,500 |
| 892 | Spot 75 | 2 | 27,025,000 |
| 893 | Tawopaneh Const. & Logistics | 2 | 27,000,000 |
| 894 | Husman Investment | 2 | 26,997,000 |
| 895 | Adiabose Anointed Food Enterprise | 2 | 26,884,950 |
| 896 | Domestic Helpers Organisation | 2 | 26,350,000 |
| 897 | D.S Kamara | 2 | 25,800,000 |
| 898 | Aunty B Catering Service | 2 | 25,600,000 |
| 899 | Choe & Ebhe Enterprises | 2 | 25,000,000 |
| 900 | Salanda Merchandise And General Supplies | 2 | 24,855,000 |
| 901 | Choices Business Circles And Construction | 2 | 24,200,000 |
| 902 | Manpower Equipment & Signage | 2 | 24,163,635 |
| 903 | Albaco Enterprise | 2 | 23,660,000 |
| 904 | Sewer Pipes Construction | 2 | 23,320,000 |
| 905 | Premier Services | 2 | 23,109,350 |
| 906 | Samking Services Ltd | 2 | 22,787,250 |

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| 907 | Italian Printers Amis Estab | 2 | 22,175,000 |
| 908 | J & F Investment | 2 | 22,050,000 |
| 909 | Sulaiman Moor General Service | 2 | 22,050,000 |
| 910 | Hawafem Enterprises | 2 | 21,735,000 |
| 911 | Stardust Media | 2 | 21,166,500 |
| 912 | Emmanuel Sandi | 2 | 21,040,897 |
| 913 | Roland Battison-Nicol | 2 | 21,023,000 |
| 914 | Masada | 2 | 20,960,000 |
| 915 | Graphic World (SL) Limited | 2 | 20,244,250 |
| 916 | Camdet Enterprise | 2 | 20,000,000 |
| 917 | Euro Car Centre | 2 | 19,819,500 |
| 918 | Edwina M.Grant | 2 | 19,638,000 |
| 919 | Wanjei Stationery & Gift Shop | 2 | 19,500,000 |
| 920 | Mohamed Sahid Bangura | 2 | 19,135,000 |
| 921 | Kukuna Enterprise | 2 | 19,070,000 |
| 922 | Abdulai Bah Garage | 2 | 18,800,000 |
| 923 | Otistics | 2 | 18,410,700 |
| 924 | Khalduf Investment Company (SI) Limited | 2 | 18,000,000 |
| 925 | Ab Pharmacy | 2 | 17,980,000 |
| 926 | Marianette Enterprise | 2 | 17,500,000 |
| 927 | Rehadi's Enterprise | 2 | 16,350,000 |
| 928 | Mohamed Kawue Enterprise | 2 | 16,200,000 |
| 929 | Jaytee Enterprise | 2 | 16,160,000 |
| 930 | Architectural & Engineering Services | 2 | 16,000,000 |
| 931 | Med Sowa Investment | 2 | 16,000,000 |
| 932 | Big 5 Trading And General Suppliers | 2 | 15,841,250 |
| 933 | Hashastom Services Ltd | 2 | 15,410,000 |
| 934 | AK Security Logistic Services (SL) Ltd | 2 | 15,103,000 |
| 935 | Abdul Bokon | 2 | 14,860,000 |
| 936 | Kolanten Construction | 2 | 14,765,000 |
| 937 | Kay Pee & Sons | 2 | 14,545,000 |
| 938 | Global Remote Business Consulting | 2 | 14,500,000 |
| 939 | Sanidoka General Service | 2 | 14,400,000 |
| 940 | Eurotex | 2 | 13,825,000 |
| 941 | Gods Glory Aluminium Workshop | 2 | 13,797,000 |
| 942 | Rainbow Paint & Chemical Ltd | 2 | 13,491,865 |
| 943 | National Trade Co And General Services | 2 | 13,308,000 |
| 944 | Automotive Supplies | 2 | 13,202,000 |
| 945 | Botherhood Investment | 2 | 13,062,000 |
| 946 | Hajija Car Decoration Solution | 2 | 12,755,000 |
| 947 | Sab's Business And It Solutions Ltd | 2 | 12,567,000 |
| 948 | New Look Photocopying Center | 2 | 12,550,000 |
| 949 | Y S Building Materials | 2 | 12,475,000 |
| 950 | Radgas Catering And General Services | 2 | 12,314,750 |
| 951 | Joat Enterprise | 2 | 12,048,000 |
| 952 | Confam Auto Spares General Merchandise | 2 | 12,000,000 |
| 953 | Eatabuy Agency | 2 | 11,867,500 |
| 954 | Staff Of Sisl | 2 | 11,818,000 |
| 955 | Information Technology Solution | 2 | 11,741,625 |
| 956 | Decore Furniture Company | 2 | 11,730,000 |
| 957 | Kumbassa Motor Grace | 2 | 11,490,000 |
| 958 | Awoko Newspaper | 2 | 11,340,000 |
| 959 | Jaridex Stores | 2 | 11,194,770 |
| 960 | Med Mansion Enterprises | 2 | 11,000,000 |
| 961 | Eddie Com Investment | 2 | 10,580,000 |
| 962 | Joel Catering And M. Enterprise | 2 | 10,125,000 |
| 963 | God's Gift Construction & General Services | 2 | 10,100,000 |
| 964 | Na | 2 | 9,800,000 |
| 965 | O.H. Village | 2 | 9,760,000 |
| 966 | Michael Bangali | 2 | 9,450,000 |
| 967 | Standard Times Newspaper | 2 | 9,450,000 |
| 968 | Mustapha Sesay Enterprise | 2 | 9,200,000 |
| 969 | M. Karimu Construction And General Services | 2 | 9,170,000 |
| 970 | Benedict Robbin | 2 | 9,160,000 |
| 971 | Radis Enterprise | 2 | 8,910,000 |
| 972 | Yemie And Sons Restaurant | 2 | 8,870,000 |
| 973 | Bantisha Enterprise | 2 | 8,761,000 |
| 974 | Watta Catering Services | 2 | 8,500,000 |
| 975 | Mountain Investment | 2 | 8,300,000 |
| 976 | Elijah Pewa | 2 | 8,032,500 |

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| 977 | Hillie Enterprise | 2 | 8,000,000 |
| 978 | Media Office | 2 | 7,965,000 |
| 979 | Tamadel Investment | 2 | 7,636,000 |
| 980 | General Merchandise | 2 | 7,624,500 |
| 981 | O B J West Auto Spares | 2 | 7,500,000 |
| 982 | All Nations Fashion & Design | 2 | 7,480,000 |
| 983 | Cape Leisure Club | 2 | 7,130,000 |
| 984 | German Technical Garage | 2 | 7,020,000 |
| 985 | Barben Mamou Enterprise | 2 | 7,000,000 |
| 986 | Alimamy Rassira Jah | 2 | 6,729,500 |
| 987 | Global Times Newspaper | 2 | 6,615,000 |
| 988 | Solution Office | 2 | 6,600,000 |
| 989 | Fox Automotive And Logistics | 2 | 6,567,750 |
| 990 | Brecho United Enterprise | 2 | 6,485,000 |
| 991 | Sys-Net Business Solution | 2 | 6,292,500 |
| 992 | G & M Investment | 2 | 6,284,250 |
| 993 | Amara Juana | 2 | 6,231,330 |
| 994 | Global Building Materials | 2 | 6,000,000 |
| 995 | John Bangura | 2 | 5,490,000 |
| 996 | Emmanuel Sesay | 2 | 5,422,500 |
| 997 | Paddy Chuks Investment | 2 | 5,400,000 |
| 998 | Sigismond Cooling | 2 | 5,324,000 |
| 999 | Musa Taimeh | 2 | 5,244,750 |
| 1000 | Chriskay Enterprise | 2 | 5,168,500 |
| 1001 | Dauda B. Kamara | 2 | 4,876,200 |
| 1002 | Marish-Sal Enterprise | 2 | 4,842,000 |
| 1003 | John Motor Bike And Generator Maintenance | 2 | 4,753,000 |
| 1004 | A Z Auto Spares | 2 | 4,602,000 |
| 1005 | Sulaiman Kenneh | 2 | 4,520,000 |
| 1006 | Bisodu A Cole | 2 | 4,362,000 |
| 1007 | Kandy Building Materials | 2 | 4,285,000 |
| 1008 | Jeepsan Business Venture | 2 | 4,190,000 |
| 1009 | Bajrang Enterprise | 2 | 4,074,000 |
| 1010 | Solid Graphics | 2 | 4,070,000 |
| 1011 | Ahmad Engineering Services | 2 | 4,066,100 |
| 1012 | Sachu Traders | 2 | 3,941,000 |
| 1013 | Ashmand Peters | 2 | 3,730,000 |
| 1014 | A. B & I Enterprise | 2 | 3,671,000 |
| 1015 | S K Enterprise | 2 | 3,660,000 |
| 1016 | Samuel W. Harding | 2 | 3,600,000 |
| 1017 | The Satellite | 2 | 3,600,000 |
| 1018 | Unimark Enterprise Building Material | 2 | 3,484,000 |
| 1019 | Francis Carew Graphic Design | 2 | 3,480,000 |
| 1020 | Mohamed Sowa | 2 | 3,420,000 |
| 1021 | Issa Z Turay | 2 | 3,406,240 |
| 1022 | Automotive Supplies | 2 | 3,400,000 |
| 1023 | My Silver Enterprise | 2 | 3,357,399 |
| 1024 | Arthur Kandoh | 2 | 3,210,000 |
| 1025 | Momoh Kamara | 2 | 3,208,000 |
| 1026 | Sierra Update Communications | 2 | 3,200,000 |
| 1027 | Sierra Express Media | 2 | 3,112,000 |
| 1028 | Print Master | 2 | 3,101,600 |
| 1029 | S.K. Enterprise | 2 | 3,070,000 |
| 1030 | Abu Bakarr Kanu | 2 | 2,980,000 |
| 1031 | J.M.A.S Enterprise | 2 | 2,980,000 |
| 1032 | Abdul Rahim Saw | 2 | 2,970,000 |
| 1033 | Rob's And Dee Restaurant | 2 | 2,960,000 |
| 1034 | Alpha Thullah | 2 | 2,940,000 |
| 1035 | Jacob M. Foday | 2 | 2,816,100 |
| 1036 | Abdulai Bama | 2 | 2,770,000 |
| 1037 | Zainab Koroma | 2 | 2,550,000 |
| 1038 | Orange Mobile Network Operator | 2 | 2,463,900 |
| 1039 | Pessie Marrh Enterprise | 2 | 2,400,000 |
| 1040 | Lamco Enterprise | 2 | 2,315,000 |
| 1041 | Mohamed Kamara | 2 | 2,268,000 |
| 1042 | Emy J International | 2 | 2,200,000 |
| 1043 | Super Whatsapp Restaurant And Night Club | 2 | 2,126,250 |
| 1044 | Emmanuel Cummings | 2 | 2,100,000 |
| 1045 | Universal Car Decoration And Electronics | 2 | 2,040,000 |
| 1046 | Total Graphics | 2 | 2,000,000 |

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| 1047 | Mohamed Samura | 2 | 1,916,000 |
| 1048 | Alpha A.S. Kargbo | 2 | 1,890,000 |
| 1049 | Ibrahim K. Sankoh | 2 | 1,880,000 |
| 1050 | Finic | 2 | 1,600,000 |
| 1051 | Hussman Enterprise | 2 | 1,600,000 |
| 1052 | Basiru According To General Merchandise | 2 | 1,562,000 |
| 1053 | Agnes Kamara | 2 | 1,512,000 |
| 1054 | Mastom Enterprise | 2 | 1,425,600 |
| 1055 | Anthony H. Marcarthy | 2 | 1,400,000 |
| 1056 | James Rogers | 2 | 1,400,000 |
| 1057 | Lovetta Lansana | 2 | 1,304,000 |
| 1058 | Chukw Investment | 2 | 1,200,000 |
| 1059 | Abmay | 2 | 1,151,000 |
| 1060 | Borboh Kamara | 2 | 1,100,000 |
| 1061 | George Clifton Hertling | 2 | 1,050,000 |
| 1062 | Akopan And Associate | 2 | 950,000 |
| 1063 | Special Fork Restaurant | 2 | 916,000 |
| 1064 | Karim Enterprise | 2 | 900,000 |
| 1065 | David Williams General Supplier And Technical Services | 2 | 872,500 |
| 1066 | Ayo Coker | 2 | 860,000 |
| 1067 | Patrick R. Turay | 2 | 834,000 |
| 1068 | Cash | 2 | 640,000 |
| 1069 | Memb Enterprise | 2 | 535,000 |
| 1070 | Samba Jalloh | 2 | 530,000 |
| 1071 | Saidu K. Ishmail | 2 | 320,000 |
| 1072 | Ekundayo Nicol | 2 | 300,000 |
| 1073 | Falconis Gt Motors F2co Dubai | 1 | 75,994,242,150 |
| 1074 | Davis & Dawn (Uk) Ltd. | 1 | 72,054,612,234 |
| 1075 | Emco Construction & Logistic Co | 1 | 71,133,972,000 |
| 1076 | Alie Abess Transport & General Services | 1 | 67,144,217,500 |
| 1077 | Northern Star | 1 | 40,307,075,350 |
| 1078 | Centurion Engineering & Alic | 1 | 28,000,000,000 |
| 1079 | Yagala Enterprise | 1 | 23,246,097,300 |
| 1080 | Gbindi Construction Enterprise | 1 | 20,911,197,512 |
| 1081 | Larubasa Investment Ltd | 1 | 13,890,103,400 |
| 1082 | Hamza Trading Company (SI) Ltd. | 1 | 11,959,245,000 |
| 1083 | Lioning Stone Trading | 1 | 11,147,000,000 |
| 1084 | Capitol Trading Company Ltd. | 1 | 10,783,875,000 |
| 1085 | Cc & S Enterprise | 1 | 10,402,700,000 |
| 1086 | International Consulting Services Ltd | 1 | 6,689,329,338 |
| 1087 | G-Linx Logistics And Procurement Services | 1 | 6,468,548,302 |
| 1088 | Rsm Risk Assurance Llp Uk | 1 | 6,308,408,379 |
| 1089 | Bhb Gmbh Project Management | 1 | 4,917,929,500 |
| 1090 | Broad Engineering & Construction | 1 | 4,805,357,284 |
| 1091 | Noguchi Memorial Institute For Medical Research & Schoolof Public Uealth | 1 | 4,801,164,500 |
| 1092 | Charlie Goldsmith Associated Ltd | 1 | 4,148,550,432 |
| 1093 | Hdf & Company Limited | 1 | 3,803,337,034 |
| 1094 | Atkins International Limited | 1 | 3,712,346,508 |
| 1095 | Dougoutoni Construction And General Services | 1 | 3,675,000,000 |
| 1096 | Free Balance Incorporated | 1 | 3,645,609,783 |
| 1097 | Maina Seed Company Ltd | 1 | 3,570,500,000 |
| 1098 | Cofa Construction And General Services | 1 | 3,404,198,460 |
| 1099 | Pavi-Fort | 1 | 2,993,500,000 |
| 1100 | Interswitch Limited | 1 | 2,767,230,000 |
| 1101 | Saad Group/Advanced And Logistics Trading SI | 1 | 2,752,395,000 |
| 1102 | Dolymaya Enterprise | 1 | 2,554,606,865 |
| 1103 | Salini Impregilo S.P.A | 1 | 2,513,755,463 |
| 1104 | Greenland Plantation | 1 | 2,284,181,360 |
| 1105 | Beeseke Enterprise | 1 | 2,237,069,440 |
| 1106 | Tracom | 1 | 2,223,000,000 |
| 1107 | Steadman Global Consulting Limited | 1 | 2,123,000,000 |
| 1108 | Afcom | 1 | 2,095,740,000 |
| 1109 | Messer Salman Motors | 1 | 1,983,360,000 |
| 1110 | Hadissa (SI) Limited | 1 | 1,931,131,505 |
| 1111 | Alshuebo Enterprise | 1 | 1,737,400,000 |
| 1112 | Messrs Danta Enterprise And Pharmaceuticals | 1 | 1,662,375,000 |
| 1113 | Ming And Construction SI Ltd | 1 | 1,660,057,000 |
| 1114 | Jojain Trading | 1 | 1,651,164,000 |
| 1115 | Lawsons Company | 1 | 1,643,468,000 |
| 1116 | Favic Investment | 1 | 1,500,000,000 |

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| 1117 | Jz Shamel Stores | 1 | 1,438,723,200 |
| 1118 | Topman Usa Co. Ltd | 1 | 1,399,230,000 |
| 1119 | Successful Enterprise | 1 | 1,392,591,500 |
| 1120 | Express Consultancy | 1 | 1,334,744,300 |
| 1121 | Ferreh Enterprise | 1 | 1,331,700,000 |
| 1122 | Brunnenbau Conrad SI Ltd | 1 | 1,313,910,950 |
| 1123 | Roger-Smith United | 1 | 1,258,130,000 |
| 1124 | Glotech Property Services | 1 | 1,177,860,000 |
| 1125 | Stronge Investment Limited | 1 | 1,117,621,800 |
| 1126 | The Tours Enterprise | 1 | 1,020,976,000 |
| 1127 | Ngo Development Company Ltd | 1 | 984,865,000 |
| 1128 | Breat Construction Ltd | 1 | 971,099,588 |
| 1129 | Marnad Enterprise & General Services | 1 | 970,790,000 |
| 1130 | Vector Procurement And General Supply | 1 | 957,950,000 |
| 1131 | Sambody Construction & Pro Services | 1 | 947,175,000 |
| 1132 | Ein Investment | 1 | 870,000,000 |
| 1133 | Seasons Sierra Leone | 1 | 856,465,000 |
| 1134 | Kalleone Group Of Companies | 1 | 819,000,000 |
| 1135 | Koko Investment | 1 | 799,420,000 |
| 1136 | Medzick International Enterprise (Lot2) | 1 | 795,890,000 |
| 1137 | Jebbeh Sara Bangura | 1 | 788,980,500 |
| 1138 | Cajass Venture | 1 | 782,950,000 |
| 1139 | Madiba Enterprise | 1 | 775,550,000 |
| 1140 | Hawa Kindo Investment | 1 | 710,000,000 |
| 1141 | Interlinks Investment Ltd | 1 | 684,000,000 |
| 1142 | Kuma Logistics | 1 | 663,341,000 |
| 1143 | Jappa Enterprises | 1 | 632,208,000 |
| 1144 | Kj Kabia Enterprises | 1 | 620,478,000 |
| 1145 | Nanefinoh Construction And Gen. Services | 1 | 618,019,000 |
| 1146 | Linko General Merchandise | 1 | 611,000,000 |
| 1147 | Monyaba Supply Services | 1 | 604,327,500 |
| 1148 | Lincon Construction And Logistics | 1 | 600,000,000 |
| 1149 | MA Reda & Co | 1 | 600,000,000 |
| 1150 | Emm & Pee Business Venture | 1 | 594,660,000 |
| 1151 | Helbain Engineering Services | 1 | 570,000,000 |
| 1152 | Covective Imtiative Construction Company | 1 | 562,333,000 |
| 1153 | Nyanda Construction Company | 1 | 547,021,545 |
| 1154 | Peace Garden Enterprise | 1 | 546,035,000 |
| 1155 | Simbaru United Pharmacectical Enterprise | 1 | 518,573,000 |
| 1156 | G&K Construction | 1 | 518,200,000 |
| 1157 | Seed Tech International (SI) Ltd | 1 | 514,840,000 |
| 1158 | Manthdent Construction Services | 1 | 513,131,666 |
| 1159 | Ngava Enterprises | 1 | 509,383,000 |
| 1160 | Mit Construction And General Service. | 1 | 498,952,545 |
| 1161 | Tu-Jabs Enterprise And General Services | 1 | 495,667,000 |
| 1162 | WilaaU And Son Company Limited | 1 | 489,206,655 |
| 1163 | Suanita (SL) Limited | 1 | 481,761,000 |
| 1164 | Stella Maris | 1 | 462,762,000 |
| 1165 | Wake Up Venture | 1 | 441,408,000 |
| 1166 | Kokobeh Enterprise | 1 | 433,080,000 |
| 1167 | Icon Primax | 1 | 426,660,000 |
| 1168 | It Governance Limited | 1 | 407,080,543 |
| 1169 | Bullion Construction And General Services | 1 | 404,994,200 |
| 1170 | Neneh's Enterprise | 1 | 402,855,522 |
| 1171 | Manersay Enterprise | 1 | 401,281,000 |
| 1172 | Mak 2 Construction And General Services | 1 | 398,098,050 |
| 1173 | Bank-On-Trading | 1 | 397,401,000 |
| 1174 | Alpha Barrie Enterprises | 1 | 375,360,000 |
| 1175 | Ph Enterprise & Construction & Gen. Suppliers | 1 | 354,144,000 |
| 1176 | Etrex Limited Uk | 1 | 352,263,600 |
| 1177 | Jacqueline Davies | 1 | 347,400,000 |
| 1178 | M.S. Colligates | 1 | 344,089,000 |
| 1179 | Alpha Computer Limited | 1 | 343,540,000 |
| 1180 | Aarc Limited | 1 | 316,307,700 |
| 1181 | Kai2 Construction And General Services | 1 | 312,996,000 |
| 1182 | H.V Investment | 1 | 312,780,000 |
| 1183 | K.J Kabia | 1 | 305,349,500 |
| 1184 | C & S Suppliers And Building Construction | 1 | 300,410,000 |
| 1185 | Alifatu Suppliers & General Construction | 1 | 298,519,107 |
| 1186 | Minaam & Sons Company Ltd | 1 | 297,243,210 |

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| 1187 | My Time To Grow | 1 | 285,200,650 |
| 1188 | Dakab Construction & Engineering Services | 1 | 283,861,850 |
| 1189 | Mara Thow Max Limited | 1 | 282,955,628 |
| 1190 | Joseanna Enterprises | 1 | 281,613,750 |
| 1191 | Bar Mee Enterprise | 1 | 279,541,597 |
| 1192 | Overseas Trading And Construction Company Ltd | 1 | 276,114,000 |
| 1193 | Africaribe | 1 | 273,010,500 |
| 1194 | Altitude Logistics | 1 | 270,772,821 |
| 1195 | Frb International | 1 | 267,186,000 |
| 1196 | Printers Us | 1 | 260,062,000 |
| 1197 | Zlmlzo Construction & General Services | 1 | 255,065,000 |
| 1198 | Wusu's Construction And General Supplies | 1 | 249,138,400 |
| 1199 | Atnaf Enterprise | 1 | 236,520,000 |
| 1200 | Dr. Mohamanes Carankey | 1 | 234,012,500 |
| 1201 | M'pollo Con. General Services | 1 | 226,860,000 |
| 1202 | Lamsal Enterprise | 1 | 225,942,240 |
| 1203 | Fatcyl Equipment Engineering Services | 1 | 220,172,500 |
| 1204 | Sow Bee Bee | 1 | 218,904,000 |
| 1205 | Tower Logistics & Construction Company Limited | 1 | 217,200,000 |
| 1206 | March Four Ent | 1 | 216,000,000 |
| 1207 | Elite Construction And General Services | 1 | 211,804,547 |
| 1208 | Nesto Global Ventures | 1 | 210,187,500 |
| 1209 | Ken Davidson Agricultural Development Limited | 1 | 208,750,000 |
| 1210 | MM & S Construction & General Services | 1 | 207,694,200 |
| 1211 | Guarantee Construction & General Services | 1 | 203,800,000 |
| 1212 | Casco Building Materials And Con. Services | 1 | 200,793,819 |
| 1213 | Express Construction Transport & Logistic Company | 1 | 200,264,000 |
| 1214 | Seaside Construction And Trading | 1 | 200,000,000 |
| 1215 | Jagimass Construction & Gen.Services | 1 | 198,529,000 |
| 1216 | Kulumbuya Construction | 1 | 198,030,000 |
| 1217 | Ahmry Services | 1 | 197,584,170 |
| 1218 | Dorlbee Enterprise | 1 | 195,000,000 |
| 1219 | Land Mark Construction & General Services | 1 | 195,000,000 |
| 1220 | Gaura Construction Enterprise | 1 | 193,088,715 |
| 1221 | Gold Finger Services | 1 | 192,655,000 |
| 1222 | Mariajal Enterprise | 1 | 191,000,000 |
| 1223 | Ma Neah Enterprise | 1 | 189,340,000 |
| 1224 | Bbox SI Ltd. | 1 | 188,151,500 |
| 1225 | Chasierra Enterprise | 1 | 184,000,000 |
| 1226 | Alsiorba Enterprise | 1 | 180,000,000 |
| 1227 | Koko Investment | 1 | 177,636,400 |
| 1228 | Deam (SI) Ltd | 1 | 171,000,000 |
| 1229 | Gerald & Geradine Enterprise | 1 | 171,000,000 |
| 1230 | In Sierra Leone Travel Agency | 1 | 168,528,600 |
| 1231 | Cac Holdings (SI) Limited | 1 | 168,000,000 |
| 1232 | Engineering Sillah Brother | 1 | 168,000,000 |
| 1233 | Tee & Jay Ent. | 1 | 167,664,000 |
| 1234 | Musa Mansaray T/A Kyzy Builders | 1 | 161,565,435 |
| 1235 | Peoples Construction & Fabrication Enterprise | 1 | 160,291,274 |
| 1236 | Bamar Construction & Trading Enterprises | 1 | 157,594,200 |
| 1237 | Gbaama Construction & General Services | 1 | 157,110,000 |
| 1238 | Myke-Sam Construction Catering & General Services | 1 | 156,314,700 |
| 1239 | Jakkah's Catering & Restaurant | 1 | 152,300,000 |
| 1240 | Marie & John Gen Services | 1 | 151,800,000 |
| 1241 | Deevah Construction And General | 1 | 151,796,700 |
| 1242 | Robiscom Const. & General Services | 1 | 150,516,600 |
| 1243 | Sidique Stronge Trading | 1 | 150,000,000 |
| 1244 | K & S International Ltd | 1 | 148,800,000 |
| 1245 | Millan D Construction Enterprise | 1 | 148,386,708 |
| 1246 | M.K.I Limited | 1 | 147,000,000 |
| 1247 | Liverpool Investment Construction Company | 1 | 144,017,100 |
| 1248 | Madzick International | 1 | 144,000,000 |
| 1249 | Sobimat Ent | 1 | 144,000,000 |
| 1250 | P&D Engineering & General Services | 1 | 141,824,375 |
| 1251 | Caleb Construction & General Supplier | 1 | 141,028,525 |
| 1252 | Addcon Engineering & General Services | 1 | 134,600,000 |
| 1253 | Abu Bakarr Turay | 1 | 134,400,000 |
| 1254 | Serendipity Company Ltd | 1 | 134,180,000 |
| 1255 | Conste Enterprise & General Merchandise | 1 | 130,854,000 |
| 1256 | Matai Investment And Construction And General Services | 1 | 126,987,000 |

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| 1257 | Instant Modem Construction Company | 1 | 126,870,000 |
| 1258 | African Solution And Logistics Ltd | 1 | 126,294,000 |
| 1259 | New Generation Solution Ltd | 1 | 124,343,750 |
| 1260 | Lansons Company | 1 | 123,966,000 |
| 1261 | The King Construction Enterprise | 1 | 121,824,000 |
| 1262 | B&B Construction & General Suppliers | 1 | 121,289,446 |
| 1263 | Mr. Salieuh Jalloh | 1 | 118,500,000 |
| 1264 | Gimfass Contractor | 1 | 118,023,000 |
| 1265 | Jormars Travel Agency | 1 | 116,000,000 |
| 1266 | Firm Protection Services | 1 | 114,000,000 |
| 1267 | Mjj Enterprise | 1 | 112,748,000 |
| 1268 | Femasatta Construction And General Services | 1 | 110,790,000 |
| 1269 | Argerm Enterprise | 1 | 108,000,000 |
| 1270 | Sintel Solution Limited | 1 | 106,596,000 |
| 1271 | Cassel International | 1 | 105,600,000 |
| 1272 | Medsil Enterprise | 1 | 103,858,750 |
| 1273 | De Wizard Enterprise | 1 | 100,977,500 |
| 1274 | All Creative And General Suppliers | 1 | 100,000,000 |
| 1275 | Rmfa Solicitors | 1 | 100,000,000 |
| 1276 | Kadija Enterprise | 1 | 99,790,000 |
| 1277 | Steps Worth Value | 1 | 99,600,000 |
| 1278 | Licbert Enterprise | 1 | 99,302,500 |
| 1279 | Abraham And A Enterprise | 1 | 98,970,000 |
| 1280 | Sahid & Cherry Investment | 1 | 98,440,000 |
| 1281 | Lynzain Construction & Gen Ss | 1 | 97,000,000 |
| 1282 | Klinke Enterprise | 1 | 96,880,000 |
| 1283 | Hagi International | 1 | 95,000,000 |
| 1284 | Salma Trading And General Construction | 1 | 94,994,000 |
| 1285 | Marios Associates Construction & General Merchandise | 1 | 94,500,000 |
| 1286 | Parmdma Construction & General Services | 1 | 94,324,404 |
| 1287 | Salansia General Services | 1 | 93,200,000 |
| 1288 | J.M.B Women's Wing | 1 | 92,840,000 |
| 1289 | Leosal Investment | 1 | 92,400,000 |
| 1290 | Abison Enterprise | 1 | 91,613,000 |
| 1291 | Etta's Udilicious | 1 | 91,200,000 |
| 1292 | Marmoy's Investment | 1 | 90,926,600 |
| 1293 | Marmad Global Business Company | 1 | 90,000,000 |
| 1294 | Waindu Enterprises Limited | 1 | 89,236,400 |
| 1295 | Patkad Construction Enterprise | 1 | 88,438,500 |
| 1296 | Ella Bee Enterprise | 1 | 87,570,000 |
| 1297 | Future Com Enterprise | 1 | 87,073,750 |
| 1298 | Deen Motor Garage | 1 | 86,693,497 |
| 1299 | Bakay's International Investment | 1 | 86,583,850 |
| 1300 | Myokhona Business Venture | 1 | 86,250,000 |
| 1301 | Lenkeh Company Ltd | 1 | 84,995,000 |
| 1302 | Wagtech Projects | 1 | 84,987,550 |
| 1303 | Kaltech Investment Services | 1 | 84,800,000 |
| 1304 | Moumin Enterprise | 1 | 84,800,000 |
| 1305 | Zaban Ent | 1 | 84,699,000 |
| 1306 | Atlantic Lumley Hotel | 1 | 84,658,000 |
| 1307 | Jarmars Traveling | 1 | 84,336,278 |
| 1308 | Kulunbaya Enterprise | 1 | 83,755,000 |
| 1309 | Lamo Business Services | 1 | 83,300,000 |
| 1310 | Bakawall Enterprise | 1 | 83,040,000 |
| 1311 | J & S Construction And General Suppliers | 1 | 81,162,500 |
| 1312 | Northern Investment Inc. Limited | 1 | 80,325,540 |
| 1313 | Interial Investment | 1 | 80,250,000 |
| 1314 | New Dawn Construction Services & Suppliers | 1 | 80,118,000 |
| 1315 | New Down General Services & Suppliers | 1 | 80,118,000 |
| 1316 | Youth Development Movement Education Centre | 1 | 79,648,000 |
| 1317 | Mabiks Enterprise | 1 | 79,580,000 |
| 1318 | Moamas Company Limited | 1 | 79,060,000 |
| 1319 | Big-Win Investment | 1 | 78,400,000 |
| 1320 | Kakajama Technical Vocational Training Institute | 1 | 78,000,000 |
| 1321 | Madina General Construction & Engineering Services | 1 | 77,751,900 |
| 1322 | Prestige Consultancy | 1 | 76,751,250 |
| 1323 | Amiel General Supplies | 1 | 75,480,000 |
| 1324 | Ngor Memuna Enterprise | 1 | 75,465,000 |
| 1325 | Women's Development Initiative | 1 | 75,297,000 |
| 1326 | Byees & Sons Enterprises | 1 | 75,200,000 |

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| 1327 | Individual Consultant | 1 | 75,000,000 |
| 1328 | Lewis-Kay & Gen Supplies | 1 | 75,000,000 |
| 1329 | Mr Peter M. Kaindanch | 1 | 75,000,000 |
| 1330 | St Peters Womens Community & Education Centre | 1 | 74,490,000 |
| 1331 | Abimer Construction And General Supply | 1 | 73,944,360 |
| 1332 | Heaven On Earth | 1 | 73,250,000 |
| 1333 | Edsatu Construction & General Services | 1 | 72,878,400 |
| 1334 | Bilisu Investment | 1 | 72,800,000 |
| 1335 | Mix Flavour | 1 | 72,500,000 |
| 1336 | Hotel 5:10 | 1 | 72,333,000 |
| 1337 | Moliba Int. Construction And Procurement Services | 1 | 72,100,000 |
| 1338 | John Michael Garage Services | 1 | 71,200,000 |
| 1339 | Mohamed Sow | 1 | 70,215,000 |
| 1340 | JJ Ibe Merchandise | 1 | 69,800,000 |
| 1341 | Dinaam And Sons | 1 | 68,000,000 |
| 1342 | Rita Solution Enterprise | 1 | 68,000,000 |
| 1343 | Pinnacle Africa Investment (SI) Limited | 1 | 67,550,000 |
| 1344 | General Supplies And General Enterprise | 1 | 67,000,000 |
| 1345 | Mottonet Construction & General Services | 1 | 66,200,000 |
| 1346 | Cyber Enterprise | 1 | 66,000,000 |
| 1347 | G4s Secure Solution (SI) Ltd | 1 | 65,250,000 |
| 1348 | Jem Intercontinental Services (SI) Ltd. | 1 | 65,000,000 |
| 1349 | Rainbow All In One Department | 1 | 64,912,000 |
| 1350 | Royal International Services | 1 | 63,750,000 |
| 1351 | Gmaama Construction & General Services | 1 | 62,850,000 |
| 1352 | Skye Supreme Travel Agency | 1 | 62,604,000 |
| 1353 | Total Business Solution | 1 | 62,500,000 |
| 1354 | Gbla Investment & Gen Logistics | 1 | 61,218,445 |
| 1355 | Cassell's General Cleaning | 1 | 60,000,000 |
| 1356 | Watersai Stone Investment | 1 | 60,000,000 |
| 1357 | Salma Bah Gen Supplies | 1 | 59,800,000 |
| 1358 | Akadmal Investment | 1 | 59,500,000 |
| 1359 | Songowa Logistics | 1 | 59,500,000 |
| 1360 | Billet Electronic | 1 | 58,769,360 |
| 1361 | Sabyh Construction And General Services | 1 | 58,762,000 |
| 1362 | Karel Investemnt & General Services | 1 | 58,660,000 |
| 1363 | Ciasylee Services | 1 | 58,500,000 |
| 1364 | Jaguar Enterprise | 1 | 58,450,000 |
| 1365 | Ahold Investment Agency | 1 | 58,400,000 |
| 1366 | Color Rugee Construction & Road Work | 1 | 58,400,000 |
| 1367 | Adaz Limited | 1 | 58,075,000 |
| 1368 | Sinnah Sabacco Bah Enterprise | 1 | 58,000,000 |
| 1369 | Kings And Priest Construction Services | 1 | 57,999,990 |
| 1370 | Prince Bomi Enterprise | 1 | 57,000,000 |
| 1371 | Blu-Line Company Limited | 1 | 56,521,000 |
| 1372 | John M. Gayah | 1 | 56,160,000 |
| 1373 | Prem Enterprise | 1 | 56,000,000 |
| 1374 | Ramatu Thanbadou Enterprise | 1 | 55,660,000 |
| 1375 | Fayumem (SI) Ltd | 1 | 54,939,240 |
| 1376 | Joe's Kam Construction & General Services | 1 | 54,558,800 |
| 1377 | Isata's Kallon Tailoring | 1 | 54,458,000 |
| 1378 | Acacia Furniture | 1 | 54,432,000 |
| 1379 | Essential Services | 1 | 54,337,500 |
| 1380 | Mr. Mohamed Azz Shyllon | 1 | 54,000,000 |
| 1381 | Chainta's Enterprises | 1 | 53,752,250 |
| 1382 | Dominion Light Enterprise | 1 | 53,500,000 |
| 1383 | Safarcom General Services | 1 | 52,900,000 |
| 1384 | Mosvic Enterprise | 1 | 52,861,525 |
| 1385 | Barama Jam Logistics | 1 | 52,700,000 |
| 1386 | Leodcs Communication And Investment | 1 | 52,500,000 |
| 1387 | Company SI. Ltd | 1 | 52,356,480 |
| 1388 | Wilman Investment | 1 | 52,270,000 |
| 1389 | Emma S Transport And General Services | 1 | 52,252,406 |
| 1390 | Socket & Switch Electrical Work Experts | 1 | 52,139,100 |
| 1391 | Precious Ventures | 1 | 51,000,000 |
| 1392 | A.Jay Business Enterprise | 1 | 50,400,000 |
| 1393 | Nhahoi Enterprise | 1 | 50,280,000 |
| 1394 | Falaba Enterprise | 1 | 50,060,000 |
| 1395 | Arvs Partners | 1 | 50,000,000 |
| 1396 | Danfa Enterprise | 1 | 50,000,000 |
| 1397 | Macom Enterprise | 1 | 50,000,000 |

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| 1398 | Trust Junior Global Rental Logistics And Construction (SI)Ltd | 1 | 50,000,000 |
| 1399 | Thomas Ngegba Ict Solution | 1 | 49,800,000 |
| 1400 | Think Inspired Natural Workshop Complex | 1 | 49,500,000 |
| 1401 | Clinetown Youth Service | 1 | 49,400,000 |
| 1402 | Jcaa Construction And General Services | 1 | 49,260,000 |
| 1403 | Saheany Cooling & Training Services. | 1 | 48,700,000 |
| 1404 | Dr Shamsu Mustapha | 1 | 48,000,000 |
| 1405 | Jont Enterprise | 1 | 48,000,000 |
| 1406 | Mr. Haakawa Brima Gbessay Moseray | 1 | 48,000,000 |
| 1407 | Vainora Maita Christine Ewin | 1 | 48,000,000 |
| 1408 | Zaward H Zain & Sons | 1 | 48,000,000 |
| 1409 | Ya Bunda Enterprise | 1 | 47,861,000 |
| 1410 | Barachel International Trading | 1 | 47,842,000 |
| 1411 | Blesed Farouk | 1 | 47,404,850 |
| 1412 | Otram Engineering | 1 | 47,250,000 |
| 1413 | Philisinon Enterprise | 1 | 47,000,000 |
| 1414 | Sky Venture Construction & Agri. | 1 | 47,000,000 |
| 1415 | Laterials And Geniser | 1 | 46,562,000 |
| 1416 | Gurukripa Construction & General Supplies | 1 | 45,500,747 |
| 1417 | De-Nation's Bie Enterprise | 1 | 45,000,000 |
| 1418 | Floyd A. Davies Esq | 1 | 45,000,000 |
| 1419 | Lenkeh Enterprise | 1 | 44,975,000 |
| 1420 | The City Plaza | 1 | 44,620,000 |
| 1421 | Fayra Unity Garage | 1 | 44,000,000 |
| 1422 | Natcom Consulting Services | 1 | 43,200,000 |
| 1423 | Mijokhona Business Venture | 1 | 43,000,000 |
| 1424 | Chris Bee Enterprise | 1 | 42,800,000 |
| 1425 | Cirol Technology | 1 | 42,525,000 |
| 1426 | J & D Enterprise & Investment | 1 | 42,200,000 |
| 1427 | Eddican Investment Enterprise | 1 | 42,000,000 |
| 1428 | Prifemlu Enterprise | 1 | 42,000,000 |
| 1429 | Everbest Enterprise | 1 | 41,334,300 |
| 1430 | Mauritech Consultation And General Merchandise | 1 | 41,325,000 |
| 1431 | Indigenous United Family | 1 | 41,000,000 |
| 1432 | Skaitel SI Ltd. | 1 | 40,500,000 |
| 1433 | Afro Technology And Logistics | 1 | 40,000,000 |
| 1434 | Decolta It Solutions | 1 | 40,000,000 |
| 1435 | Frediana Development Company | 1 | 40,000,000 |
| 1436 | Gensamoh Construction | 1 | 40,000,000 |
| 1437 | Impression International | 1 | 40,000,000 |
| 1438 | Jet Kay Enterprise | 1 | 40,000,000 |
| 1439 | Righton Business Investment | 1 | 40,000,000 |
| 1440 | Wisdom Graphic | 1 | 40,000,000 |
| 1441 | Yonsion Construction Logistic & Gen. Services | 1 | 40,000,000 |
| 1442 | Marimodu Stationery & General Suppliers | 1 | 39,800,000 |
| 1443 | Mit's Engineering Service | 1 | 39,750,000 |
| 1444 | Milis Enterprise | 1 | 38,875,000 |
| 1445 | I.M.K Construction And General Services | 1 | 38,852,000 |
| 1446 | Tiger Star Construction And General Service | 1 | 38,496,250 |
| 1447 | Jovana Group Catering Enterprise & General Merchandise | 1 | 38,090,000 |
| 1448 | Marie-Sal Enterprise | 1 | 38,005,260 |
| 1449 | Marie Ent General Supplies | 1 | 38,000,000 |
| 1450 | Catco Enterprise | 1 | 37,800,000 |
| 1451 | Mu-Gbe's Stationary Supplies | 1 | 37,690,000 |
| 1452 | Gbongoma Stationery | 1 | 37,000,000 |
| 1453 | Win Technological Services | 1 | 36,400,000 |
| 1454 | Grafyx Plus | 1 | 36,050,000 |
| 1455 | Anisha General Merchandise | 1 | 35,245,000 |
| 1456 | Kamko Investment | 1 | 35,180,000 |
| 1457 | Cee-Med Constructing & General | 1 | 35,050,000 |
| 1458 | Frontier Business Solution Ltd | 1 | 35,000,000 |
| 1459 | Kensue Enterprise | 1 | 35,000,000 |
| 1460 | Sidmah Logistics | 1 | 34,800,000 |
| 1461 | G-Nix Technology Network | 1 | 34,772,500 |
| 1462 | Global Production | 1 | 34,350,000 |
| 1463 | Malador Boutique Tailoring | 1 | 34,300,000 |
| 1464 | Complete Solution | 1 | 34,212,500 |
| 1465 | Dabeem World Wide | 1 | 34,003,000 |
| 1466 | Sandonka General Service | 1 | 34,000,000 |
| 1467 | Fatsil Enterprise | 1 | 33,000,000 |

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| 1468 | Aronnes Ventures | 1 | 32,500,000 |
| 1469 | Doray's Enterprise | 1 | 32,260,000 |
| 1470 | Agal Bar Restaurant Catering Services And General Macchandise | 1 | 31,930,000 |
| 1471 | Meloni Consultancy Limited | 1 | 31,800,000 |
| 1472 | Lareine Investment & Logistic | 1 | 31,625,000 |
| 1473 | Viemadan Investment General Merchandise | 1 | 31,552,550 |
| 1474 | Saidu D Koroma | 1 | 31,550,000 |
| 1475 | Alic Security Services | 1 | 31,200,000 |
| 1476 | Abu Bangura Engineering And General Services | 1 | 31,152,000 |
| 1477 | Commercial Trading International | 1 | 30,000,000 |
| 1478 | Finnex Production | 1 | 30,000,000 |
| 1479 | Juray Construction Company Ltd | 1 | 30,000,000 |
| 1480 | Med Labs Diagnostic | 1 | 30,000,000 |
| 1481 | Phadi's Enterprise | 1 | 30,000,000 |
| 1482 | Sandor Bassima Construction Enterprise | 1 | 30,000,000 |
| 1483 | We Yone Sahid Ent. | 1 | 30,000,000 |
| 1484 | Yaya Jalloh Enterprise | 1 | 30,000,000 |
| 1485 | Zee Nadine Investment | 1 | 30,000,000 |
| 1486 | Zonal Enterprises | 1 | 30,000,000 |
| 1487 | Ten Plain Investment | 1 | 29,990,000 |
| 1488 | Julmone Cleaning, Maintenance & General Supplies | 1 | 29,750,000 |
| 1489 | Global Ict Solution | 1 | 29,700,000 |
| 1490 | Jolisa Enterprise | 1 | 29,700,000 |
| 1491 | Science World Enterprise | 1 | 29,400,000 |
| 1492 | Staedtler Enterprise | 1 | 29,350,000 |
| 1493 | Fredgot | 1 | 29,250,000 |
| 1494 | Richard Enterprises | 1 | 29,100,000 |
| 1495 | Fashion One Centre | 1 | 29,000,000 |
| 1496 | Mountain Valley Construction Logistics | 1 | 28,500,000 |
| 1497 | Bimak Company | 1 | 28,000,000 |
| 1498 | Wedharia Enterprise | 1 | 27,860,000 |
| 1499 | Piye Panda Construction Enterprise | 1 | 27,575,000 |
| 1500 | Kemsia Investment | 1 | 27,090,000 |
| 1501 | GP Security | 1 | 27,000,000 |
| 1502 | P.G.A Auto Spares | 1 | 26,962,294 |
| 1503 | J I S Investment | 1 | 26,500,000 |
| 1504 | Divine Dimension Enterprise | 1 | 26,310,000 |
| 1505 | Abu Koroma | 1 | 26,300,000 |
| 1506 | Abdulai K. Bangura | 1 | 26,165,000 |
| 1507 | Id Saffa Trust | 1 | 25,400,000 |
| 1508 | Leone Construction & General Engineering | 1 | 25,020,000 |
| 1509 | Abu & Zainab Enterprise | 1 | 25,000,000 |
| 1510 | Andram Enterprise | 1 | 25,000,000 |
| 1511 | CIB Enterprises | 1 | 25,000,000 |
| 1512 | Continental Partnership Process | 1 | 25,000,000 |
| 1513 | Maiba Car Rental Services | 1 | 25,000,000 |
| 1514 | Rolmac Enterprise | 1 | 25,000,000 |
| 1515 | Alex Construction And Enterprise | 1 | 24,975,000 |
| 1516 | Healthcare Pharmacy | 1 | 24,926,100 |
| 1517 | Sal-Mus Construction & Gen Suppliers | 1 | 24,925,000 |
| 1518 | Kaudad Enterprise | 1 | 24,840,000 |
| 1519 | No Name | 1 | 24,732,000 |
| 1520 | Giant Building Materials | 1 | 24,700,000 |
| 1521 | Ecosol SI Ltd | 1 | 24,561,000 |
| 1522 | Abhajar Rice Development Company | 1 | 24,225,000 |
| 1523 | Into Sierra Leone Travel Ltd | 1 | 24,166,674 |
| 1524 | Destiny Changer Services | 1 | 24,000,000 |
| 1525 | Donso Enterprises | 1 | 24,000,000 |
| 1526 | General Suppliers Sengbe Transport | 1 | 24,000,000 |
| 1527 | Vision Investment | 1 | 23,850,000 |
| 1528 | Creative Hub | 1 | 23,625,000 |
| 1529 | Christopha Tommy | 1 | 23,500,000 |
| 1530 | Kalibondo | 1 | 23,500,000 |
| 1531 | Harrisons Investment | 1 | 23,245,755 |
| 1532 | Alpha Conteh And Friends General Enterprises | 1 | 23,200,000 |
| 1533 | Kadijatu Enterprises | 1 | 23,000,000 |
| 1534 | Lion Photo Studio | 1 | 22,776,250 |
| 1535 | Sisters Design | 1 | 22,736,000 |
| 1536 | Menks Enterprise | 1 | 22,480,000 |
| 1537 | Home Living Furniture | 1 | 22,125,000 |

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| 1538 | Mohamed Bockarie | 1 | 22,000,000 |
| 1539 | Agal General Merchandise | 1 | 21,786,000 |
| 1540 | D.S.B Logistics | 1 | 21,772,800 |
| 1541 | Vision Ventures | 1 | 21,735,000 |
| 1542 | Sierra Construction Systems Ltd | 1 | 21,722,122 |
| 1543 | Faith And Joy Enterprise | 1 | 21,600,000 |
| 1544 | Sam Tech Enterprise | 1 | 21,450,000 |
| 1545 | Mamenter Cooling Systems And General Supplies | 1 | 21,370,000 |
| 1546 | Tpisent SI Ltd | 1 | 21,230,000 |
| 1547 | God's Time Enterprise | 1 | 21,000,000 |
| 1548 | Salbakar Juldeh Construction &Gen.Ent. | 1 | 21,000,000 |
| 1549 | Salobkar Juldeh Construction &General Services | 1 | 21,000,000 |
| 1550 | Cassava Restaurant | 1 | 20,700,000 |
| 1551 | Computer Shop | 1 | 20,700,000 |
| 1552 | D-Abu Construction | 1 | 20,450,000 |
| 1553 | Kebawana Motor Garge | 1 | 20,450,000 |
| 1554 | Joseph Banya | 1 | 20,435,000 |
| 1555 | Sat Enterprise | 1 | 20,400,000 |
| 1556 | Abahish Pest Control & General Services | 1 | 20,000,000 |
| 1557 | Cinava And Marian Enterprise | 1 | 20,000,000 |
| 1558 | Javomboia Joint Consulting | 1 | 20,000,000 |
| 1559 | Kaddie Yours' Ent. | 1 | 20,000,000 |
| 1560 | Kalibon Bondo Company | 1 | 20,000,000 |
| 1561 | Kokolla Enterprise | 1 | 20,000,000 |
| 1562 | Mabinty Kubra Catering Ent. | 1 | 20,000,000 |
| 1563 | Mamakor Cooling System & General Enterprise | 1 | 20,000,000 |
| 1564 | Neneh Tunkuba Enterprise | 1 | 20,000,000 |
| 1565 | Sabassce Ent. | 1 | 20,000,000 |
| 1566 | Fodzlar Enterprise | 1 | 19,950,000 |
| 1567 | Moliba Car Rental Services | 1 | 19,950,000 |
| 1568 | Rd Kanu Enterprise | 1 | 19,950,000 |
| 1569 | Melduma Enterprise | 1 | 19,800,000 |
| 1570 | Mco Construction | 1 | 19,750,000 |
| 1571 | Rubys Catering Services | 1 | 19,740,000 |
| 1572 | Digital Colour Print Service | 1 | 19,700,000 |
| 1573 | Beacon Lodge | 1 | 19,599,300 |
| 1574 | E .G. Best | 1 | 19,500,000 |
| 1575 | Usman Babar Sesay | 1 | 19,500,000 |
| 1576 | Design Construction & Communication Enterprise | 1 | 19,360,000 |
| 1577 | Hussen Building Materials | 1 | 19,327,000 |
| 1578 | Cetco Enterprise | 1 | 19,285,000 |
| 1579 | Thomas Humper And Co | 1 | 19,250,000 |
| 1580 | Brimuko Ent | 1 | 19,150,000 |
| 1581 | Fomaku Enterprise | 1 | 19,000,000 |
| 1582 | Albert Moore | 1 | 18,900,000 |
| 1583 | Lajman Holdings Enterprise | 1 | 18,900,000 |
| 1584 | Stevfrank General Merchandise | 1 | 18,900,000 |
| 1585 | Trust Security Services | 1 | 18,724,500 |
| 1586 | Gilo's Catering Service | 1 | 18,500,000 |
| 1587 | Teng Enterprise | 1 | 18,500,000 |
| 1588 | Electra General Marchandise | 1 | 18,300,000 |
| 1589 | Anifatu Sesay | 1 | 18,200,000 |
| 1590 | Lanzay Service | 1 | 18,000,000 |
| 1591 | Techzone Enterprise | 1 | 18,000,000 |
| 1592 | Abu Kamsou Solution And General Services | 1 | 17,987,800 |
| 1593 | Inkee Media Graphic Design | 1 | 17,820,000 |
| 1594 | MTA Associates | 1 | 17,500,000 |
| 1595 | Jsc Construction & General Supplies | 1 | 17,435,000 |
| 1596 | Shangri La | 1 | 17,245,000 |
| 1597 | Dakkal Enterprises | 1 | 16,750,000 |
| 1598 | Tdlco Enterprise | 1 | 16,744,000 |
| 1599 | MSJ Enterprise | 1 | 16,537,500 |
| 1600 | Pedel Consult & Trading SI Ltd | 1 | 16,440,000 |
| 1601 | Sheikman Construction And Engineering Enterprise | 1 | 16,305,000 |
| 1602 | Zanunu Construction | 1 | 15,990,000 |
| 1603 | Gassimu Benst Service Enterprise | 1 | 15,880,000 |
| 1604 | Bamsli Enterprises And Gen Services | 1 | 15,803,000 |
| 1605 | Muvah Produce | 1 | 15,600,000 |
| 1606 | Khahl Shour And Son | 1 | 15,410,000 |
| 1607 | Messrs Graphics World | 1 | 15,007,500 |

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| 1608 | Chrismarie Enterprise | 1 | 15,000,000 |
| 1609 | G O Trade Limited | 1 | 15,000,000 |
| 1610 | K Enterprise | 1 | 15,000,000 |
| 1611 | Lams & General Suppliers | 1 | 15,000,000 |
| 1612 | Oduntor Printing Press | 1 | 15,000,000 |
| 1613 | Trust Ventures | 1 | 15,000,000 |
| 1614 | Umar Alpha | 1 | 15,000,000 |
| 1615 | Zoom Creative Media | 1 | 15,000,000 |
| 1616 | Mordul Enterprise | 1 | 14,997,500 |
| 1617 | Dawco Logistic Venture | 1 | 14,965,000 |
| 1618 | Isatu B And Sons Enterprise | 1 | 14,900,000 |
| 1619 | Why Not Spot | 1 | 14,805,000 |
| 1620 | Duazy Investment Holding | 1 | 14,770,000 |
| 1621 | Bintunis Restaurant | 1 | 14,400,000 |
| 1622 | Samdave Garage | 1 | 14,110,000 |
| 1623 | Ag Enterprise And General Merchandise | 1 | 14,100,000 |
| 1624 | Rikcal Computing | 1 | 13,891,500 |
| 1625 | Agaa Cooling | 1 | 13,820,000 |
| 1626 | Conteh Solution | 1 | 13,750,000 |
| 1627 | Taidel Investment | 1 | 13,750,000 |
| 1628 | Skb Computer Maintenance | 1 | 13,282,500 |
| 1629 | Bodayea Enterprise | 1 | 13,248,000 |
| 1630 | Dohas Hotel And Restaurant | 1 | 13,220,000 |
| 1631 | Legal Capital Investment | 1 | 13,185,000 |
| 1632 | M&S Resources General Supplies | 1 | 13,125,000 |
| 1633 | Shek-Man Garage | 1 | 13,050,000 |
| 1634 | Regram Enterprise | 1 | 13,000,000 |
| 1635 | Gift Construction & General Supplies | 1 | 12,950,000 |
| 1636 | Ran Enterprise | 1 | 12,945,000 |
| 1637 | Sidi Bah And Restaurant | 1 | 12,600,000 |
| 1638 | Sulisha Iushlide Of Management And Coupule Shades | 1 | 12,600,000 |
| 1639 | Ager Construction Group & Enterprise | 1 | 12,500,000 |
| 1640 | N P SI Ltd | 1 | 12,400,000 |
| 1641 | Sonter Enterprise | 1 | 12,300,000 |
| 1642 | Aztex Shop | 1 | 12,210,000 |
| 1643 | Electroslatic Mechanical | 1 | 12,000,000 |
| 1644 | G.Q Trade Limited | 1 | 12,000,000 |
| 1645 | Maamarie Enterprise | 1 | 12,000,000 |
| 1646 | Hvac Cooling Enterprises | 1 | 11,960,000 |
| 1647 | Bintu Solution & General Merchant | 1 | 11,900,000 |
| 1648 | Abdul Boyzie Enterprise | 1 | 11,890,000 |
| 1649 | John B Screen | 1 | 11,850,000 |
| 1650 | Forward (SI)Ltd | 1 | 11,800,000 |
| 1651 | Jozzymun Holding And Construction Enterprise | 1 | 11,702,400 |
| 1652 | Ecowas Travel And Tours | 1 | 11,509,700 |
| 1653 | Harmony Investment | 1 | 11,500,000 |
| 1654 | Aemajid Enterprise | 1 | 11,340,000 |
| 1655 | Macy Enterprise | 1 | 11,340,000 |
| 1656 | Bell's (SI) Limited | 1 | 11,300,000 |
| 1657 | Kalimark Enterprise | 1 | 11,300,000 |
| 1658 | Bordoh Boima | 1 | 11,180,000 |
| 1659 | Dioco Investment (SL) Ltd | 1 | 11,120,000 |
| 1660 | CB's Restaurant | 1 | 11,014,200 |
| 1661 | Malbert Enterprise | 1 | 10,855,000 |
| 1662 | T G Best | 1 | 10,600,000 |
| 1663 | John A. Conteh | 1 | 10,526,315 |
| 1664 | Euro Store | 1 | 10,510,000 |
| 1665 | Mania Tours | 1 | 10,500,000 |
| 1666 | Molden Enterprises | 1 | 10,500,000 |
| 1667 | Augustine Davies | 1 | 10,460,000 |
| 1668 | Muzain's Catering Services | 1 | 10,400,000 |
| 1669 | Serra Cooling System | 1 | 10,345,000 |
| 1670 | Mayanda's Travel & Tours | 1 | 10,335,355 |
| 1671 | Junice Deen Catering | 1 | 10,320,000 |
| 1672 | Abuson Construction & General Merchandise | 1 | 10,227,000 |
| 1673 | Star Point | 1 | 10,226,950 |
| 1674 | Kad Glorious Investments | 1 | 10,200,000 |
| 1675 | Ejay Investment | 1 | 10,087,857 |
| 1676 | People's Pharmacy | 1 | 10,030,000 |
| 1677 | Pearl Restaurants | 1 | 10,005,000 |

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| 1678 | A O Martins Holdings | 1 | 10,000,000 |
| 1679 | Abdul J Enterprise | 1 | 10,000,000 |
| 1680 | Alestobel Enterprise | 1 | 10,000,000 |
| 1681 | Handy Tech Delivery | 1 | 10,000,000 |
| 1682 | Ibrahim Turay General Merchandise | 1 | 10,000,000 |
| 1683 | ICT Consultancy and General Services Limited | 1 | 10,000,000 |
| 1684 | Maxwell Kwesi Ansah | 1 | 10,000,000 |
| 1685 | Pelel Enterprise | 1 | 10,000,000 |
| 1686 | Virtuous Services | 1 | 10,000,000 |
| 1687 | Compass Business Ventures | 1 | 9,933,840 |
| 1688 | Ggate Global Solutions SI | 1 | 9,811,200 |
| 1689 | Freetown Car Rental | 1 | 9,800,000 |
| 1690 | Precision Building Company | 1 | 9,800,000 |
| 1691 | Sali-Alim Kadie | 1 | 9,680,000 |
| 1692 | Sanny Security Services And General Merchandise Supplies | 1 | 9,500,000 |
| 1693 | Air-Cold Engineering Ltd | 1 | 9,450,000 |
| 1694 | De New World Investment | 1 | 9,300,000 |
| 1695 | Alie & Sons Building Materials | 1 | 9,295,000 |
| 1696 | Iptel SI Ltd | 1 | 9,198,000 |
| 1697 | Madam Imma's Investment | 1 | 9,189,000 |
| 1698 | Musa Sharafedeen And Sons | 1 | 9,079,613 |
| 1699 | Immaculate Pest Control And Cleaning Services | 1 | 9,000,000 |
| 1700 | Zainab Somby | 1 | 9,000,000 |
| 1701 | Optimum Service Limited | 1 | 8,900,000 |
| 1702 | Reel And Real Productions | 1 | 8,900,000 |
| 1703 | P And A Travel Agency | 1 | 8,855,500 |
| 1704 | Jalbah Auto Spare Parts | 1 | 8,680,000 |
| 1705 | Component Resources | 1 | 8,625,000 |
| 1706 | Hill Value | 1 | 8,600,000 |
| 1707 | Mcbill Business Ventures | 1 | 8,594,000 |
| 1708 | Conteh Construction & General Services | 1 | 8,592,000 |
| 1709 | Gibbs Multi Media | 1 | 8,510,000 |
| 1710 | No Supplier Name | 1 | 8,400,000 |
| 1711 | Oigiba Construction And General Services | 1 | 8,400,000 |
| 1712 | Alp-SyndeH Business Services | 1 | 8,385,000 |
| 1713 | Hiddie Namah Engeerning And Const. Services | 1 | 8,350,000 |
| 1714 | Medcom Construction And Procurement Services | 1 | 8,316,000 |
| 1715 | Sierra Leone Cable Limited | 1 | 8,239,433 |
| 1716 | Barrie & Brothers Enterprises | 1 | 8,166,000 |
| 1717 | Mas-Naf Enterprise | 1 | 8,050,000 |
| 1718 | A.B Agro Business And General Services | 1 | 8,000,000 |
| 1719 | Charles Davies | 1 | 8,000,000 |
| 1720 | Mr. Bockarie Kamara | 1 | 8,000,000 |
| 1721 | Smith Commercial Enterprise | 1 | 7,960,000 |
| 1722 | Auskem Construction And General Services | 1 | 7,800,000 |
| 1723 | Sundowners Investment | 1 | 7,800,000 |
| 1724 | Darak Garage | 1 | 7,700,000 |
| 1725 | Fantomas Services | 1 | 7,600,000 |
| 1726 | Lamsal Prise | 1 | 7,500,000 |
| 1727 | Publix Pharmacy | 1 | 7,425,000 |
| 1728 | Sallu Sesay | 1 | 7,300,000 |
| 1729 | Daddy Left Trans & Services | 1 | 7,250,000 |
| 1730 | Xpos Management Solution | 1 | 7,240,000 |
| 1731 | Abu Bakarr And Brother International | 1 | 7,200,000 |
| 1732 | J. One Enterprise | 1 | 7,030,000 |
| 1733 | Bintu's Restaurant | 1 | 7,000,000 |
| 1734 | Tnkon Enterprise | 1 | 7,000,000 |
| 1735 | Mudulcherrie Enterprise | 1 | 6,895,000 |
| 1736 | Raj Investment | 1 | 6,877,000 |
| 1737 | I.T Warehouse | 1 | 6,850,000 |
| 1738 | Collin P Mechanical Enterprise | 1 | 6,814,000 |
| 1739 | World Of Office Solution | 1 | 6,800,000 |
| 1740 | Augustine Yamba | 1 | 6,790,000 |
| 1741 | Yanko Enterprise | 1 | 6,669,000 |
| 1742 | Aku Ben Merchant | 1 | 6,654,690 |
| 1743 | Dauzy Investment Holdings | 1 | 6,650,000 |
| 1744 | Mariatu Kamara | 1 | 6,500,000 |
| 1745 | Siampo Logistics Supply | 1 | 6,450,000 |
| 1746 | M.K.O Services | 1 | 6,436,000 |
| 1747 | Aldesam Logistics Enterprise | 1 | 6,370,000 |

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| 1748 | J.J Cooling Enterprise | 1 | 6,300,000 |
| 1749 | Alhfan Enterprise | 1 | 6,210,000 |
| 1750 | M.E.F Printers And Stationers Ltd | 1 | 6,175,000 |
| 1751 | Yengae Investment | 1 | 6,155,000 |
| 1752 | Componero Hotel | 1 | 6,090,000 |
| 1753 | Leocem | 1 | 6,060,600 |
| 1754 | Sulaiman Stephens | 1 | 6,022,500 |
| 1755 | Bero | 1 | 6,000,000 |
| 1756 | Miatta Conference Centre (Ministry Of Works And Public Assets) | 1 | 6,000,000 |
| 1757 | P4ng Dave Electrical And General Marchandise | 1 | 6,000,000 |
| 1758 | Dynamic Construction & General Supplies | 1 | 5,960,000 |
| 1759 | Denee Ltd | 1 | 5,906,250 |
| 1760 | Prime Options | 1 | 5,858,250 |
| 1761 | J'royals Restaurant | 1 | 5,829,000 |
| 1762 | Saicon Enterprise | 1 | 5,820,000 |
| 1763 | Friend's Tech Information SI Limited | 1 | 5,500,000 |
| 1764 | Master Group Printers | 1 | 5,500,000 |
| 1765 | Mohamed Shift | 1 | 5,500,000 |
| 1766 | Tom Ken Rogers Construction Services | 1 | 5,500,000 |
| 1767 | Master Key Enterprise | 1 | 5,460,000 |
| 1768 | S.K.R Auto Parts | 1 | 5,339,250 |
| 1769 | Ibrahim's Garage | 1 | 5,300,000 |
| 1770 | Salmet | 1 | 5,300,000 |
| 1771 | Kamko Enterprise | 1 | 5,250,000 |
| 1772 | Biggies & Sons | 1 | 5,225,000 |
| 1773 | Kenneth S. Kangoma | 1 | 5,197,500 |
| 1774 | Foyah Construction Enterprise | 1 | 5,197,000 |
| 1775 | Sorie Sillah Painter | 1 | 5,160,000 |
| 1776 | Mamiaka Construction And General Services | 1 | 5,040,000 |
| 1777 | 54 E Enterprise And Auto Spares | 1 | 5,000,000 |
| 1778 | Global Africa Media | 1 | 5,000,000 |
| 1779 | I.B. Computers | 1 | 5,000,000 |
| 1780 | Jeneba. M. J. Investment | 1 | 5,000,000 |
| 1781 | N C Global | 1 | 5,000,000 |
| 1782 | Raising Ent. | 1 | 5,000,000 |
| 1783 | Ransford S.Lube Metzger | 1 | 5,000,000 |
| 1784 | Phimick Enterprise | 1 | 4,998,000 |
| 1785 | Abu Kanu Sport Garage | 1 | 4,970,700 |
| 1786 | Vision Line | 1 | 4,900,000 |
| 1787 | Poor Man's Pharmacy | 1 | 4,840,000 |
| 1788 | Abdul Mansaray | 1 | 4,800,000 |
| 1789 | Adab Construction & General Merchandise | 1 | 4,795,000 |
| 1790 | Omega General Motor Garage | 1 | 4,775,000 |
| 1791 | Hotel Albertson | 1 | 4,725,000 |
| 1792 | Mag Dek's Enterprise | 1 | 4,725,000 |
| 1793 | Irises Design | 1 | 4,720,000 |
| 1794 | A I Bah | 1 | 4,685,000 |
| 1795 | Green Air Conditioner | 1 | 4,680,000 |
| 1796 | Philip Papto Carpentry Workshop | 1 | 4,629,000 |
| 1797 | Amiwah Enterprise | 1 | 4,600,000 |
| 1798 | Print Solution | 1 | 4,600,000 |
| 1799 | Jaryou Saw | 1 | 4,550,000 |
| 1800 | Dets Enterprise | 1 | 4,500,000 |
| 1801 | Fabu J Welding Shop | 1 | 4,500,000 |
| 1802 | Icon Investment | 1 | 4,500,000 |
| 1803 | A.S Auto Spares | 1 | 4,485,000 |
| 1804 | Albert Stevens Garage | 1 | 4,469,850 |
| 1805 | Cormat Construction Services | 1 | 4,440,000 |
| 1806 | Refcon Enterprise | 1 | 4,430,000 |
| 1807 | Café De La Rose | 1 | 4,360,000 |
| 1808 | Essen Trading & General Suppliers | 1 | 4,358,500 |
| 1809 | Cascade Evemy | 1 | 4,350,000 |
| 1810 | Gigiba Construction & General Merchandise | 1 | 4,252,500 |
| 1811 | Dominion Fast Food | 1 | 4,250,000 |
| 1812 | Malador Associate | 1 | 4,250,000 |
| 1813 | Kadishainm General Merchant | 1 | 4,070,000 |
| 1814 | Media Scapes Limited | 1 | 4,025,000 |
| 1815 | Mr. Abdul Kamara (S. Sesay) | 1 | 4,016,250 |
| 1816 | Civil Service Training College | 1 | 4,000,000 |
| 1817 | Edhara Enterprise Construction Services | 1 | 4,000,000 |

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| 1818 | Euderrich Catering And Deco Enterprise | 1 | 4,000,000 |
| 1819 | Jamdel Investment | 1 | 4,000,000 |
| 1820 | Amajalson | 1 | 3,980,000 |
| 1821 | Momoh Sesay | 1 | 3,950,000 |
| 1822 | Abdul P. Conteh | 1 | 3,925,000 |
| 1823 | Deuce Investment | 1 | 3,880,000 |
| 1824 | James Mutiu | 1 | 3,815,000 |
| 1825 | Dainks Enterprise | 1 | 3,807,000 |
| 1826 | Morlai Ibrahim Suma | 1 | 3,750,000 |
| 1827 | Vindi Kallon Tailoring Shop | 1 | 3,750,000 |
| 1828 | Congonani Investment | 1 | 3,708,800 |
| 1829 | Abjas Construction | 1 | 3,600,000 |
| 1830 | Sulaik Multi Cuisine Restaurant | 1 | 3,600,000 |
| 1831 | Tee Jay Enterprise | 1 | 3,600,000 |
| 1832 | Teo And Jay Enterprise | 1 | 3,600,000 |
| 1833 | Barakawill Enterprise | 1 | 3,565,000 |
| 1834 | Edie Many Enterprise | 1 | 3,480,000 |
| 1835 | Hadella Enterprise | 1 | 3,441,000 |
| 1836 | Khoury Building Materials | 1 | 3,435,000 |
| 1837 | Alieu Lamin | 1 | 3,400,000 |
| 1838 | Aminata M. Bundu Enterprise | 1 | 3,367,200 |
| 1839 | Sidi Sama | 1 | 3,359,000 |
| 1840 | Sisco Motors | 1 | 3,325,000 |
| 1841 | Radio Democracy 98.1 | 1 | 3,307,500 |
| 1842 | Davak Garag | 1 | 3,290,000 |
| 1843 | J.D.S.T Interior Design | 1 | 3,270,000 |
| 1844 | Benkeh Commercial Enterprise | 1 | 3,250,000 |
| 1845 | Mohamed Kamara Enterprise | 1 | 3,250,000 |
| 1846 | Winke General Enterprise | 1 | 3,245,000 |
| 1847 | Bakara Investments | 1 | 3,200,000 |
| 1848 | Hannah Beneka Coker Street | 1 | 3,200,000 |
| 1849 | New Hope Auto Spare | 1 | 3,200,000 |
| 1850 | Unity Communications | 1 | 3,200,000 |
| 1851 | Marionette Catering Services | 1 | 3,150,000 |
| 1852 | Techno World Trading Company | 1 | 3,135,000 |
| 1853 | Roco Photo Studio & Artistic Printing | 1 | 3,100,000 |
| 1854 | Universal Iden Group | 1 | 3,070,500 |
| 1855 | V.B Technologies | 1 | 3,030,200 |
| 1856 | Ambxc Enterprise | 1 | 3,000,000 |
| 1857 | Buchchu Enterprise | 1 | 3,000,000 |
| 1858 | Derick Mal Desiegin | 1 | 3,000,000 |
| 1859 | Dragon Security & Logistics | 1 | 3,000,000 |
| 1860 | Fulama Printing Services | 1 | 3,000,000 |
| 1861 | Home Sound Records | 1 | 3,000,000 |
| 1862 | Wiilaay Enterprise | 1 | 3,000,000 |
| 1863 | E-Zone Electronics | 1 | 2,989,350 |
| 1864 | Sierra Leone Shipping Company Agency | 1 | 2,983,500 |
| 1865 | Ansoventure | 1 | 2,970,000 |
| 1866 | Abcd Associate Builders | 1 | 2,930,000 |
| 1867 | Mohamed S. Bangura Enterprise | 1 | 2,900,000 |
| 1868 | Ram & Tours | 1 | 2,800,000 |
| 1869 | Kabba's Garage | 1 | 2,759,400 |
| 1870 | Tee And Joy Enterprise | 1 | 2,737,500 |
| 1871 | Contrator And Supplier Of Grinate Stone | 1 | 2,700,000 |
| 1872 | Medo Garage | 1 | 2,680,000 |
| 1873 | Shewaramani Vijay Enterprises (V.J Enterprises) | 1 | 2,680,000 |
| 1874 | Salay K. Enterprise | 1 | 2,675,000 |
| 1875 | Riafisa Enterprises | 1 | 2,619,000 |
| 1876 | Blue Point Enterprise | 1 | 2,589,000 |
| 1877 | Alie Ibrahim Bittat | 1 | 2,530,000 |
| 1878 | Patrick R. Kamara | 1 | 2,505,000 |
| 1879 | Augustine Longo | 1 | 2,500,000 |
| 1880 | Bin Sow | 1 | 2,500,000 |
| 1881 | Safaduyur | 1 | 2,500,000 |
| 1882 | Samco Garage | 1 | 2,500,000 |
| 1883 | Sarah Kamara | 1 | 2,500,000 |
| 1884 | Female Staff | 1 | 2,450,000 |
| 1885 | Sulaiman Fofanah | 1 | 2,440,000 |
| 1886 | Actb Printing And Publishing | 1 | 2,415,000 |
| 1887 | Godfrey Archer Enterprise | 1 | 2,409,750 |

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| 1888 | British Council | 1 | 2,400,000 |
| 1889 | John Kargbo | 1 | 2,400,000 |
| 1890 | Marie Capeteh's Enterprise | 1 | 2,400,000 |
| 1891 | Satcom | 1 | 2,400,000 |
| 1892 | Eydenrich Catering & Decoration | 1 | 2,380,000 |
| 1893 | Bereko United Ent | 1 | 2,337,000 |
| 1894 | Ibrahim Njai Samura | 1 | 2,300,000 |
| 1895 | Jangay Investment | 1 | 2,300,000 |
| 1896 | Land Scape Concept | 1 | 2,280,000 |
| 1897 | Mohamed Koroma, Alie Bangura, Hassan | 1 | 2,268,000 |
| 1898 | S/S Enterprises Limited | 1 | 2,260,000 |
| 1899 | Frouk M Gebara Co, Ltd | 1 | 2,249,572 |
| 1900 | Big Brother Timber Enterprise | 1 | 2,235,000 |
| 1901 | Alman El-Zein Auto Spares | 1 | 2,190,000 |
| 1902 | Abubakarr Conteh | 1 | 2,184,000 |
| 1903 | Mans Enterprises | 1 | 2,180,000 |
| 1904 | Kula Enterprises | 1 | 2,100,000 |
| 1905 | The Print Shop | 1 | 2,100,000 |
| 1906 | International Technology Solution | 1 | 2,079,000 |
| 1907 | Harrys V. Enterprise | 1 | 2,070,000 |
| 1908 | Disodu Lole Bisodu A Cole | 1 | 2,052,000 |
| 1909 | Mustapha Bangura Enterprise | 1 | 2,020,000 |
| 1910 | Famaz | 1 | 2,018,250 |
| 1911 | Champion Auto Spares | 1 | 2,000,000 |
| 1912 | Lesco Enterprise | 1 | 2,000,000 |
| 1913 | Helmacon | 1 | 1,900,000 |
| 1914 | Meloni International | 1 | 1,871,100 |
| 1915 | Huballah Techno Motors | 1 | 1,840,000 |
| 1916 | Mohamed B. Bangura | 1 | 1,820,000 |
| 1917 | Diakem Investment (SL) Ltd | 1 | 1,750,000 |
| 1918 | Sulaimatu Enterprises | 1 | 1,750,000 |
| 1919 | Sent Bangs Restaurant Bar And Sport Services | 1 | 1,701,000 |
| 1920 | Star Tv & Slbc | 1 | 1,700,000 |
| 1921 | T. Betilo Empire | 1 | 1,650,000 |
| 1922 | Sirah Enterprises | 1 | 1,620,000 |
| 1923 | Mr. Amara Shek | 1 | 1,600,000 |
| 1924 | Preemax Technology | 1 | 1,585,000 |
| 1925 | Umaru Kamara | 1 | 1,576,650 |
| 1926 | Mohamed Kallon Enterprise | 1 | 1,552,500 |
| 1927 | Yayah Turay Stall | 1 | 1,549,800 |
| 1928 | Primer Ngombu Enterprise | 1 | 1,530,000 |
| 1929 | Law Reform Commission | 1 | 1,520,000 |
| 1930 | Yamjam Security Services | 1 | 1,512,000 |
| 1931 | African Consulting Group | 1 | 1,500,000 |
| 1932 | Freetown Amusement Park Restaurant | 1 | 1,500,000 |
| 1933 | Multi - Care Electrical | 1 | 1,500,000 |
| 1934 | Mustapha Bendu | 1 | 1,500,000 |
| 1935 | Rans Wonder Investment | 1 | 1,500,000 |
| 1936 | S.1.Computers | 1 | 1,500,000 |
| 1937 | Yussuf Kamara | 1 | 1,500,000 |
| 1938 | G. Shankerdas And Sons S/L Ltd | 1 | 1,499,000 |
| 1939 | Mohamed Wurie Bah | 1 | 1,450,000 |
| 1940 | Old Man Garage | 1 | 1,450,000 |
| 1941 | Tamba J Mondeh | 1 | 1,440,000 |
| 1942 | 35 Pademba Road Freetown | 1 | 1,417,500 |
| 1943 | Dauda Bean | 1 | 1,417,500 |
| 1944 | Patmans Business Venture | 1 | 1,417,500 |
| 1945 | Albert Academy Brass Band | 1 | 1,400,000 |
| 1946 | Ross Road Youth Metal | 1 | 1,400,000 |
| 1947 | Juldicia Catering Enterprises | 1 | 1,375,000 |
| 1948 | Aa Hydraulic Hose Ltd | 1 | 1,370,000 |
| 1949 | Art Hyraulic Hose Limited | 1 | 1,370,000 |
| 1950 | Salhaj Building Material | 1 | 1,366,000 |
| 1951 | Maxwell Investment | 1 | 1,360,000 |
| 1952 | Well Saver Enterprise | 1 | 1,353,240 |
| 1953 | Amialumed International SI Ltd | 1 | 1,351,000 |
| 1954 | Rac Auto Spares | 1 | 1,350,000 |
| 1955 | Viola Cooling & Tech Works | 1 | 1,350,000 |
| 1956 | Digeson Auto | 1 | 1,320,000 |
| 1957 | Albertini Investment | 1 | 1,310,000 |

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| 1958 | Marienes Investment | 1 | 1,300,000 |
| 1959 | Todd Navigator | 1 | 1,292,034 |
| 1960 | Slbc | 1 | 1,290,000 |
| 1961 | Bikisu Enterprise | 1 | 1,288,000 |
| 1962 | Bis Sow | 1 | 1,275,000 |
| 1963 | Tamba Kamara | 1 | 1,275,000 |
| 1964 | George Lewis | 1 | 1,250,000 |
| 1965 | Lamrnu Sall | 1 | 1,250,000 |
| 1966 | Lansana Bockarie | 1 | 1,250,000 |
| 1967 | Sylvester M. Taluva | 1 | 1,250,000 |
| 1968 | Slrct | 1 | 1,232,000 |
| 1969 | Ams Motor Vehicles Garage | 1 | 1,200,000 |
| 1970 | Donald Thomas | 1 | 1,200,000 |
| 1971 | Manzo Accessories Comm | 1 | 1,200,000 |
| 1972 | Kay Him | 1 | 1,155,000 |
| 1973 | Abu J. Kamara | 1 | 1,134,000 |
| 1974 | Ali Auto Spare | 1 | 1,134,000 |
| 1975 | Kelfa Ent | 1 | 1,118,000 |
| 1976 | New Life Electronics | 1 | 1,100,000 |
| 1977 | Sierra Leone Tele Commication Company | 1 | 1,100,000 |
| 1978 | A. I .Bah | 1 | 1,090,000 |
| 1979 | Christian Lawson | 1 | 1,076,000 |
| 1980 | Safal And Sons Enterprise | 1 | 1,070,000 |
| 1981 | Mohamed Jalloh | 1 | 1,050,000 |
| 1982 | Super Smart Investment | 1 | 1,034,000 |
| 1983 | Daniel Bassie | 1 | 1,030,000 |
| 1984 | James Kamara | 1 | 1,005,000 |
| 1985 | A. Sheriff | 1 | 1,000,000 |
| 1986 | Conconaiv Fba-Invesment | 1 | 1,000,000 |
| 1987 | Ediecon Investment | 1 | 1,000,000 |
| 1988 | Edsa | 1 | 1,000,000 |
| 1989 | Suj Auto | 1 | 1,000,000 |
| 1990 | Telico Enterprise | 1 | 1,000,000 |
| 1991 | Sheku Keifala | 1 | 980,000 |
| 1992 | Mohamed Sheku Tarawallie | 1 | 945,000 |
| 1993 | Leo Mac Enterprise | 1 | 900,000 |
| 1994 | Taleb Auto Spares (Mr Shaka Kamara) | 1 | 880,000 |
| 1995 | Al Auto Spares | 1 | 850,000 |
| 1996 | Danso Enterprise | 1 | 850,000 |
| 1997 | Micky Man Artistic Centre | 1 | 840,000 |
| 1998 | Lone Enterprise | 1 | 810,000 |
| 1999 | Focus 24/7 Newspaper | 1 | 800,000 |
| 2000 | Mike Merchandise | 1 | 800,000 |
| 2001 | Razmater Enterprise | 1 | 800,000 |
| 2002 | Mohamed Unisa Kamara | 1 | 760,000 |
| 2003 | Blessed Onyeka Junior O.J | 1 | 756,000 |
| 2004 | Stephen S. Ndomaina | 1 | 740,000 |
| 2005 | Alusine Koinadugu Brokas Enterprise | 1 | 732,375 |
| 2006 | Joseph Bannet | 1 | 730,000 |
| 2007 | Abubakarr Kargbo | 1 | 710,000 |
| 2008 | Hindowa Morovia | 1 | 700,000 |
| 2009 | Steven Kanneh | 1 | 700,000 |
| 2010 | N L L Building Materials | 1 | 685,000 |
| 2011 | National Insurance Company Sl | 1 | 675,000 |
| 2012 | Pharmacy Board South | 1 | 661,500 |
| 2013 | Usman Kabia | 1 | 650,000 |
| 2014 | Sam Kab Visual Media | 1 | 632,500 |
| 2015 | Festus Kargbo | 1 | 620,000 |
| 2016 | Abdulai Sesay | 1 | 600,000 |
| 2017 | Anena Nganjia | 1 | 600,000 |
| 2018 | Henry O Pratt | 1 | 600,000 |
| 2019 | Vandy Harding | 1 | 600,000 |
| 2020 | Patent | 1 | 585,000 |
| 2021 | Henry Metal Works | 1 | 567,000 |
| 2022 | Kissy International | 1 | 550,000 |
| 2023 | Md-Mans Enterprise | 1 | 548,100 |
| 2024 | T A Kzyz Builders | 1 | 512,000 |
| 2025 | Abdulram Newland | 1 | 500,000 |
| 2026 | Alim Kamara Imuitaneces International Equipment | 1 | 500,000 |
| 2027 | Sweet Home Power Ccb Sound | 1 | 500,000 |

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| 2028 | N.Z Auto Spares | 1 | 495,000 |
| 2029 | Vandy Conteh | 1 | 485,000 |
| 2030 | IP Tradas | 1 | 480,000 |
| 2031 | Wilson Catering | 1 | 480,000 |
| 2032 | Muctarr And Sons | 1 | 460,000 |
| 2033 | Georgia Johnson | 1 | 450,000 |
| 2034 | J.P.S Electronics | 1 | 450,000 |
| 2035 | Nee Ngahajah Electronic Enterprise | 1 | 450,000 |
| 2036 | Ngauigayah Electronic Enterprise | 1 | 450,000 |
| 2037 | Saidu Mansaray | 1 | 450,000 |
| 2038 | Brian Whyense Merchandise | 1 | 400,000 |
| 2039 | Josephine K. Momoh | 1 | 400,000 |
| 2040 | Kenneth Campbell | 1 | 400,000 |
| 2041 | Mrs Marian Vinnie Wilson | 1 | 400,000 |
| 2042 | Osman Kamara | 1 | 400,000 |
| 2043 | Tork Investment | 1 | 400,000 |
| 2044 | Sb Enterprise | 1 | 380,000 |
| 2045 | Mansillin Welding Workshop | 1 | 360,000 |
| 2046 | Local Techncal | 1 | 350,000 |
| 2047 | All Goods Enterprise | 1 | 330,000 |
| 2048 | Alusine Kamara | 1 | 300,000 |
| 2049 | G. Cool Enterprise | 1 | 300,000 |
| 2050 | Mcmb Enterprise | 1 | 300,000 |
| 2051 | Boleston Computer Shop Int. | 1 | 250,000 |
| 2052 | High Light Graphic Art | 1 | 250,000 |
| 2053 | Hus Communication | 1 | 250,000 |
| 2054 | Lamin's Building Material | 1 | 240,000 |
| 2055 | Steple | 1 | 200,000 |
| 2056 | Faithful Metal Work | 1 | 165,000 |
| 2057 | A. S Auto Spares | 1 | 150,000 |
| 2058 | Hassan Bangura | 1 | 150,000 |
| 2059 | Mamoud Musa | 1 | 129,000 |
| 2060 | Chernor Auto Spares | 1 | 125,000 |
| 2061 | Mariteh Enterprise | 1 | 120,000 |
| 2062 | Goshen | 1 | 100,000 |
| 2063 | Babanday Barrie | 1 | 90,000 |
| 2064 | Monsillan Welding Workshop | 1 | 36,000 |
| 2065 | Cash | | 9,562,000 |

| Procurement of Vehicles | | | |
|---|------------------------|---------------------------------------|---|
| Name of MDA / Entity | Item Categories | Number of Procurement Executed | Value of Procurement Executed (Le) |
| Ministry of Transport and Aviation | Vehicles | 9 | 170,340,598,152 |
| National Telecommunications Commission (Natcom) | Vehicles | 1 | 5,290,130,000 |
| Sierra Leone Cable Limited | Vehicles | 1 | 3,732,311,171 |
| Guma Valley Water Company | Vehicles | 2 | 3,309,495,277 |
| National Commission for Social Action | Vehicles | 2 | 3,147,600,000 |
| Project Fiduciary Management Unit (PFMU) | Vehicles | 2 | 3,085,848,000 |
| Audit Service Sierra Leone (ASSL) | Vehicles | 2 | 2,849,741,500 |
| Rokel Commercial Bank | Vehicles | 1 | 1,983,360,000 |
| West Africa Examination Council (WAEC) | Vehicles | 2 | 1,527,746,208 |
| Road Maintenance Fund Administration (RMFA) | Vehicles | 3 | 1,322,000,000 |
| National Mineral Agency | Vehicles | 1 | 1,177,860,000 |
| Milton Margai College of Education and Technology (MMCET) | Vehicles | 2 | 849,560,000 |
| University of Sierra Leone | Vehicles | 1 | 670,675,000 |
| Sierra Leone Commercial Bank | Vehicles | 1 | 559,700,000 |
| Sierra Leone National Commission on Small Arms | Vehicles | 1 | 19,278,000 |

| Procurement of Provisions & Sundry Items | | | |
|--|---------------------------|---------------------------------------|---|
| Name of MDA / Entity | Item Categories | Number of Procurement Executed | Value of Procurement Executed (Le) |
| Sierra Leone Ports Authority | Provisions & Sundry Items | 25 | 1,379,965,750 |
| Ministry of Finance | Provisions & Sundry Items | 1 | 1,195,900,000 |
| Sierra Leone Correctional Service | Provisions & Sundry Items | 14 | 1,044,276,000 |
| National Revenue Authority | Provisions & Sundry Items | 6 | 1,010,423,200 |
| Office of the President | Provisions & Sundry Items | 1 | 600,000,000 |
| Sierra Leone Road Safety Authority | Provisions & Sundry Items | 11 | 481,800,000 |
| Freetown City Council (FCC) | Provisions & Sundry Items | 14 | 473,020,000 |
| Bank of Sierra Leone (BSL) | Provisions & Sundry Items | 5 | 379,404,500 |
| Kambia District Council | Provisions & Sundry Items | 1 | 354,144,000 |
| Ministry of Foreign Affairs and International Coporation (MFAIC) | Provisions & Sundry Items | 2 | 339,392,001 |
| Statistics Sierra Leone | Provisions & Sundry Items | 24 | 305,977,650 |
| Ministry of Fisheries and Marine Resources | Provisions & Sundry Items | 4 | 287,166,600 |
| Ministry of Planning and Economic Development (MOPED) | Provisions & Sundry Items | 6 | 250,205,000 |
| Fourah Bay College (FBC) | Provisions & Sundry Items | 2 | 243,669,475 |
| Human Resource Management Office (HRMO) | Provisions & Sundry Items | 4 | 205,342,750 |
| Ministry of Tourism and Cultural Affairs | Provisions & Sundry Items | 2 | 185,000,000 |
| National Fire Force | Provisions & Sundry Items | 2 | 170,394,000 |
| Petroleum Regulatory Agency | Provisions & Sundry Items | 2 | 158,000,000 |
| House of Parliament | Provisions & Sundry Items | 2 | 156,485,000 |
| Cabinet Secretariat | Provisions & Sundry Items | 4 | 149,442,000 |
| Government Printing Department | Provisions & Sundry Items | 3 | 139,000,000 |

| | | | |
|---|---------------------------|----|-------------|
| Guma Valley Water Company | Provisions & Sundry Items | 2 | 132,274,984 |
| Central Intelligence And Security Unit | Provisions & Sundry Items | 6 | 119,993,865 |
| Sierra Leone Investment & Export Promotion Agency (SLIEPA) | Provisions & Sundry Items | 13 | 114,035,063 |
| National Insurance Company Limited | Provisions & Sundry Items | 18 | 111,388,070 |
| National Electoral Commission (NEC) | Provisions & Sundry Items | 8 | 109,606,000 |
| Ministry Of Agriculture, Forestry And Food Security (MAFFS) | Provisions & Sundry Items | 2 | 103,155,000 |
| Anti-Corruption Commission (ACC) | Provisions & Sundry Items | 1 | 102,976,589 |
| Milton Margai College of Education and Technology (MMCET) | Provisions & Sundry Items | 3 | 93,332,000 |
| Sierra Leone Electricity and Water Regulatory Commission | Provisions & Sundry Items | 13 | 92,452,700 |
| Ministry of Trade and Industry | Provisions & Sundry Items | 3 | 90,000,000 |
| Ministry of Works and Public Assets | Provisions & Sundry Items | 1 | 80,000,000 |
| Ministry of Local Government | Provisions & Sundry Items | 3 | 77,940,000 |
| Sierra Leone Maritime Administration | Provisions & Sundry Items | 4 | 71,705,270 |
| Office of the Chief Minister | Provisions & Sundry Items | 5 | 71,625,500 |
| Electricity Generating and Transmission Company (EGTC) | Provisions & Sundry Items | 4 | 71,208,500 |
| Environmental Protection Agency (EPA) | Provisions & Sundry Items | 7 | 67,484,500 |
| Sierra Leone Water Company (SALWACO) | Provisions & Sundry Items | 6 | 65,249,000 |
| National Mineral Agency | Provisions & Sundry Items | 5 | 62,989,800 |
| National Commission for Persons with Disability | Provisions & Sundry Items | 5 | 62,192,859 |
| Sierra Leone Cable Limited | Provisions & Sundry Items | 1 | 60,840,000 |
| National Youth Service | Provisions & Sundry Items | 4 | 60,000,000 |
| National Tourist Board | Provisions & Sundry Items | 2 | 59,953,000 |
| Ministry of Energy | Provisions & Sundry Items | 1 | 59,190,000 |
| Ministry of Health and Sanitation | Provisions & Sundry Items | 2 | 59,130,000 |
| National Commission for Privatisation | Provisions & Sundry Items | 5 | 58,157,862 |
| University of Sierra Leone | Provisions & Sundry Items | 1 | 55,823,890 |
| National Telecommunications Commission (Natcom) | Provisions & Sundry Items | 2 | 53,100,000 |
| Kailahun District Council | Provisions & Sundry Items | 6 | 51,280,000 |
| Public Service Commission | Provisions & Sundry Items | 1 | 47,000,000 |
| Institute of Public Administration and Management (IPAM) | Provisions & Sundry Items | 1 | 41,935,900 |
| Ministry of Water Resources | Provisions & Sundry Items | 2 | 40,000,000 |
| Bombali District Council | Provisions & Sundry Items | 2 | 39,803,000 |
| Sierra Leone Producing and Marketing Board | Provisions & Sundry Items | 4 | 39,364,305 |
| Sierra Leone Metrological Agency | Provisions & Sundry Items | 1 | 38,000,000 |
| Sierra Leone Police (SLP) | Provisions & Sundry Items | 1 | 35,580,000 |
| Law Reform | Provisions & Sundry Items | 17 | 34,492,080 |
| Nuclear Safety and Radiation Protection Authority | Provisions & Sundry Items | 4 | 34,010,000 |
| Moyamba District Council | Provisions & Sundry Items | 4 | 33,535,000 |
| Public Sector Reform | Provisions & Sundry Items | 1 | 33,212,000 |
| Njala University (Bo Campus) | Provisions & Sundry Items | 2 | 32,175,850 |
| Sierra Leone Insurance Commission (SLICOM) | Provisions & Sundry Items | 6 | 30,741,250 |
| Administrator and Registrar General'S Office | Provisions & Sundry Items | 1 | 30,000,000 |
| Pujehun District Council | Provisions & Sundry Items | 1 | 30,000,000 |
| Ministry of Information and Communication | Provisions & Sundry Items | 1 | 29,990,000 |
| Sierra Leone Roads Authority (SLRA) | Provisions & Sundry Items | 1 | 29,980,000 |
| Portloko District Council | Provisions & Sundry Items | 2 | 29,320,000 |
| Pharmacy Board Of Sierra Leone | Provisions & Sundry Items | 3 | 28,520,200 |
| College of Medicine and Allied Health Sciences (COMAHS) | Provisions & Sundry Items | 1 | 26,745,375 |
| Civil Service Training College | Provisions & Sundry Items | 3 | 25,000,000 |
| Koidu New Sengbehun City Council (KNSCC) | Provisions & Sundry Items | 1 | 24,975,000 |
| National Assets and Government Property Commission (NAGPC) | Provisions & Sundry Items | 2 | 23,261,000 |
| Sierra Leone State Lottery | Provisions & Sundry Items | 17 | 22,095,000 |
| Tertiary Education Commission | Provisions & Sundry Items | 5 | 21,842,053 |
| Sierra Leone Road Transport Corporation | Provisions & Sundry Items | 11 | 20,964,000 |
| Integrated Health Projects Administration Unit (IHPAU) | Provisions & Sundry Items | 1 | 19,994,500 |
| Bonthe Municipal Council | Provisions & Sundry Items | 3 | 19,500,000 |
| National Authorising Office | Provisions & Sundry Items | 15 | 19,466,000 |
| Sierra Leone Producing and Marketing Company | Provisions & Sundry Items | 7 | 18,987,750 |
| Western Area District Council (Ward C) | Provisions & Sundry Items | 4 | 18,600,000 |
| Sierra Leone Postal Service (SALPOST) | Provisions & Sundry Items | 15 | 16,212,000 |
| Sierra Leone Standards Bureau | Provisions & Sundry Items | 1 | 14,430,000 |
| Kono District Council | Provisions & Sundry Items | 3 | 7,750,000 |
| Sierra Leone National Shipping Company | Provisions & Sundry Items | 2 | 6,872,000 |
| Local Government Service Commission (LGSC) | Provisions & Sundry Items | 1 | 4,750,000 |
| Corporate Affairs Commission (CAC) | Provisions & Sundry Items | 1 | 3,338,685 |
| Bonthe District Council | Provisions & Sundry Items | 1 | 3,250,000 |
| Office of the Ombudsman | Provisions & Sundry Items | 2 | 2,909,240 |
| Independent Media Commission (IMC) | Provisions & Sundry Items | 5 | 2,504,000 |
| Bo City Council | Provisions & Sundry Items | 1 | 2,020,000 |
| Medical and Dental Council of Sierra Leone (MDCSL) | Provisions & Sundry Items | 2 | 1,444,000 |
| National Drug Enforcement Agency | Provisions & Sundry Items | 1 | 1,155,000 |
| National Hiv/Aids Secretariate | Provisions & Sundry Items | 1 | 878,600 |

| Procurement of Air Tickets | | | |
|--|------------------------|---------------------------------------|---|
| Name of MDA / Entity | Item Categories | Number of Procurement Executed | Value of Procurement Executed (Le) |
| Ministry of Sports | Air Ticket | 6 | 3,579,880,000 |
| Ministry of Finance | Air Ticket | 25 | 1,315,611,900 |
| National Telecommunications Commission (Natcom) | Air Ticket | 7 | 1,105,872,000 |
| Ministry of Defence | Air Ticket | 10 | 761,247,911 |
| Office of the Chief Minister | Air Ticket | 9 | 637,960,794 |
| Accountant General'S Department (AGD) | Air Ticket | 14 | 609,965,500 |
| Enviromental Protection Agency (EPA) | Air Ticket | 17 | 354,293,550 |
| Sierra Leone Ports Authority | Air Ticket | 12 | 349,454,610 |
| Ministry of Planning and Economic Development (MOPED) | Air Ticket | 9 | 310,195,755 |
| Sierra Leone Investment & Export Promotion Agency (SLIEPA) | Air Ticket | 12 | 214,120,450 |
| Cabinet Secretariat | Air Ticket | 4 | 156,449,800 |
| Sierra Leone Commercial Bank | Air Ticket | 2 | 87,310,140 |
| Statistics Sierra Leone | Air Ticket | 1 | 70,638,000 |
| Ministry of Tourism and Cultural Affairs | Air Ticket | 2 | 69,350,000 |
| National Commission for Privatisation | Air Ticket | 1 | 62,604,000 |
| National Commission for Persons with Disability | Air Ticket | 2 | 51,369,740 |
| Political Parties Registration Commission | Air Ticket | 1 | 39,960,000 |
| Human Resource Management Office (HRMO) | Air Ticket | 1 | 28,600,000 |
| Ministry of Fisheries and Marine Resources | Air Ticket | 1 | 17,165,000 |
| Corporate Affairs Commission (CAC) | Air Ticket | 1 | 16,878,000 |
| Sierra Leone Producing and Marketing Board | Air Ticket | 1 | 12,915,000 |
| Financial Intelligence Unit (FIU) | Air Ticket | 1 | 4,922,500 |

| Procurement of Office Stationery | | | |
|--|------------------------|---------------------------------------|---|
| Name of MDA / Entity | Item Categories | Number of Procurement Executed | Value of Procurement Executed (Le) |
| Sierra Leone Police (SLP) | Office Stationery | 1 | 3,552,396,032 |
| Rokel Commercial Bank | Office Stationery | 50 | 1,744,457,350 |
| Audit Service Sierra Leone (ASSL) | Office Stationery | 4 | 987,394,587 |
| Ministry of Defence | Office Stationery | 3 | 885,535,000 |
| National Commission for Social Action | Office Stationery | 2 | 834,006,510 |
| National Revenue Authority | Office Stationery | 1 | 779,700,000 |
| Njala University (Bo Campus) | Office Stationery | 31 | 596,266,050 |
| Ministry of Finance | Office Stationery | 2 | 569,410,285 |
| Ministry of Planning and Economic Development (MOPED) | Office Stationery | 19 | 526,130,500 |
| Office of National Security (ONS) | Office Stationery | 2 | 515,166,365 |
| National Civil Registration Authority | Office Stationery | 1 | 495,555,000 |
| Accountant General'S Department (AGD) | Office Stationery | 1 | 459,266,000 |
| Sierra Leone Ports Authority | Office Stationery | 17 | 457,462,350 |
| Sierra Leone Correctional Service | Office Stationery | 3 | 430,952,000 |
| Immigration Department | Office Stationery | 1 | 422,077,500 |
| Pujehun District Council | Office Stationery | 15 | 380,596,000 |
| National Electoral Commission (NEC) | Office Stationery | 18 | 361,466,450 |
| Electricity Generating and Transmission Company (EGTC) | Office Stationery | 2 | 314,508,250 |
| Ministry of Tourism and Cultural Affairs | Office Stationery | 2 | 311,613,750 |
| Ministry Of Agriculture, Forestry And Food Security (MAFFS) | Office Stationery | 6 | 304,857,000 |
| Ministry of Fisheries and Marine Resources | Office Stationery | 5 | 297,820,000 |
| National Hiv/Aids Secretariate | Office Stationery | 2 | 286,346,500 |
| Tonkolili District Council | Office Stationery | 4 | 252,431,000 |
| Kenema District Council | Office Stationery | 32 | 252,095,000 |
| Ministry of Foreign Affairs and International Coporation (MFAIC) | Office Stationery | 1 | 241,586,250 |
| Sierra Leone Road Safety Authority | Office Stationery | 6 | 232,877,500 |
| Sierra Leone Airport Authority | Office Stationery | 4 | 203,441,200 |
| Ministry of Health and Sanitation | Office Stationery | 16 | 198,959,000 |
| Sierra Leone Water Company (SALWACO) | Office Stationery | 4 | 187,055,000 |
| Bo District Council | Office Stationery | 2 | 173,730,000 |
| Eastern Polytechnic | Office Stationery | 1 | 167,664,000 |
| National Insurance Company Limited | Office Stationery | 4 | 156,146,380 |
| Sierra Leone Maritime Administration | Office Stationery | 6 | 155,206,025 |
| Fourah Bay College (FBC) | Office Stationery | 2 | 154,827,793 |
| Statistics Sierra Leone | Office Stationery | 12 | 153,071,075 |
| Guma Valley Water Company | Office Stationery | 4 | 138,149,453 |
| National Medical Supplies Agency | Office Stationery | 3 | 134,932,000 |
| Government Printing Department | Office Stationery | 3 | 133,050,000 |

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|--|-------------------|----|-------------|
| Koidu New Sengbehun City Council (KNSCC) | Office Stationery | 9 | 131,068,000 |
| Financial Intelligence Unit (FIU) | Office Stationery | 2 | 126,587,619 |
| Law Officers Department | Office Stationery | 3 | 123,315,000 |
| Portloko District Council | Office Stationery | 1 | 119,000,000 |
| Kambia District Council | Office Stationery | 10 | 112,168,250 |
| Decentralization Secretariat | Office Stationery | 2 | 111,260,000 |
| Sierra Leone Roads Authority (SLRA) | Office Stationery | 2 | 107,668,750 |
| Sierra Leone National Shipping Company | Office Stationery | 3 | 107,036,550 |
| National Mineral Agency | Office Stationery | 3 | 103,933,850 |
| Ministry of Social Welfare Gender and Children Affairs | Office Stationery | 3 | 103,736,000 |
| Anti-Corruption Commission (ACC) | Office Stationery | 1 | 103,297,630 |
| Human Resource Management Office (HRMO) | Office Stationery | 1 | 103,171,000 |
| Enviromental Protection Agency (EPA) | Office Stationery | 7 | 101,989,525 |
| National Telecommunications Commission (Natcom) | Office Stationery | 3 | 100,352,162 |
| Sierra Leone Cable Limited | Office Stationery | 3 | 95,446,000 |
| College of Medicine and Allied Health Sciences (COMAHS) | Office Stationery | 5 | 92,781,100 |
| National Youth Commission | Office Stationery | 6 | 90,086,857 |
| Bonthe District Council | Office Stationery | 12 | 90,025,700 |
| Milton Margai College of Education and Technology (MMCET) | Office Stationery | 2 | 89,320,000 |
| Corporate Affairs Commission (CAC) | Office Stationery | 1 | 84,112,000 |
| Moyamba District Council | Office Stationery | 21 | 83,976,125 |
| Ministry of Works and Public Assets | Office Stationery | 3 | 79,600,000 |
| Petroleum Regulatory Agency | Office Stationery | 2 | 76,455,725 |
| Pharmacy Board Of Sierra Leone | Office Stationery | 6 | 75,615,780 |
| Earnest Bai Koroma University of Science and Technology (EBKU) | Office Stationery | 8 | 73,416,250 |
| West Africa Examination Council (WAEC) | Office Stationery | 3 | 70,709,450 |
| National Fire Force | Office Stationery | 4 | 69,321,500 |
| Bo City Council | Office Stationery | 12 | 68,426,000 |
| Western Area District Council (Ward C) | Office Stationery | 16 | 67,100,000 |
| Administrator and Registrar General'S Office | Office Stationery | 4 | 65,000,000 |
| Falaba District Council | Office Stationery | 1 | 64,775,000 |
| Ministry of Youth Affairs | Office Stationery | 2 | 63,620,000 |
| Office of the Chief Minister | Office Stationery | 2 | 62,250,000 |
| Kailahun District Council | Office Stationery | 16 | 59,625,000 |
| Sierra Leone Postal Service (SALPOST) | Office Stationery | 46 | 58,736,000 |
| Ministry of Information and Communication | Office Stationery | 2 | 58,725,000 |
| Ministry of Energy | Office Stationery | 1 | 58,201,500 |
| Bank of Sierra Leone (BSL) | Office Stationery | 1 | 56,521,000 |
| Sierra Leone Commercial Bank | Office Stationery | 4 | 56,182,500 |
| Koinadugu District Council | Office Stationery | 2 | 55,750,000 |
| Karene District Council | Office Stationery | 1 | 55,000,000 |
| Ministry of Local Government | Office Stationery | 2 | 53,860,000 |
| Bonthe Municipal Council | Office Stationery | 10 | 53,370,000 |
| Judicial and Legal Commission | Office Stationery | 1 | 52,861,525 |
| Sierra Leone Investment & Export Promotion Agency (SLIEPA) | Office Stationery | 5 | 52,587,905 |
| Public Sector Reform | Office Stationery | 1 | 51,853,500 |
| Kono District Council | Office Stationery | 8 | 51,670,000 |
| Nuclear Safety and Radiation Protection Authority | Office Stationery | 2 | 48,500,000 |
| Tertiary Eduaction Commission | Office Stationery | 8 | 47,706,197 |
| University of Sierra Leone | Office Stationery | 1 | 46,559,504 |
| Central Intelligence And Security Unit | Office Stationery | 2 | 45,032,595 |
| Bombali District Council | Office Stationery | 1 | 45,000,000 |
| Civil Service Training College | Office Stationery | 4 | 45,000,000 |
| Ministry of Lands | Office Stationery | 1 | 45,000,000 |
| Cabinet Secretariat | Office Stationery | 3 | 44,201,400 |
| Medical and Dental Council of Sierra Leone (MDCSL) | Office Stationery | 5 | 40,878,000 |
| Sierra Leone Road Transport Corporation | Office Stationery | 5 | 38,490,000 |
| Independent Media Commission (IMC) | Office Stationery | 5 | 38,400,250 |
| Sierra Leone Telecommunication (Sierratel) | Office Stationery | 2 | 36,649,000 |
| Makeni City Council | Office Stationery | 2 | 31,699,000 |
| National Youth Service | Office Stationery | 1 | 29,990,000 |
| National Commission for Privatisation | Office Stationery | 3 | 28,218,220 |
| Ministry of Water Resources | Office Stationery | 1 | 26,310,000 |
| Public Service Commission | Office Stationery | 1 | 26,000,000 |
| National Commission for Persons with Disability | Office Stationery | 2 | 25,826,283 |
| Sierra Leone Metrological Agency | Office Stationery | 2 | 25,300,000 |
| Ministry of Transport and Aviation | Office Stationery | 1 | 25,000,000 |
| National Assets and Government Property Commission (NAGPC) | Office Stationery | 2 | 24,671,925 |
| Institute of Public Administration and Management (IPAM) | Office Stationery | 1 | 20,936,325 |
| Integrated Health Projects Administration Unit (IHPAU) | Office Stationery | 5 | 20,774,124 |
| Sierra Leone State Lottery | Office Stationery | 6 | 18,787,650 |
| Sierra Leone Insurance Commission (SLICOM) | Office Stationery | 8 | 16,923,250 |
| Electricity Distribution and Supply Authority (EDSA) | Office Stationery | 3 | 15,209,150 |
| Sierra Leone Producing and Marketing Board | Office Stationery | 3 | 14,297,950 |
| National Protected Area Authority | Office Stationery | 2 | 14,068,000 |
| Ministry of Technical and Higher Education | Office Stationery | 1 | 13,185,000 |
| Local Government Service Commission (LGSC) | Office Stationery | 2 | 12,650,000 |
| Office of the Ombudsman | Office Stationery | 2 | 11,632,250 |
| Legal Aid Board | Office Stationery | 4 | 10,221,750 |
| Sierra Leone National Commission on Small Arms | Office Stationery | 2 | 10,083,840 |
| National Authorising Office | Office Stationery | 1 | 8,385,000 |
| Sierra Leone Electricity and Water Regulatory Commission | Office Stationery | 3 | 7,384,175 |
| Human Right Commission Sierra Leone (HRCSL) | Office Stationery | 3 | 6,449,000 |
| Law Reform | Office Stationery | 2 | 5,363,500 |
| Sierra Leone Producing and Marketing Company | Office Stationery | 3 | 4,937,000 |
| National Tourist Board | Office Stationery | 1 | 3,960,000 |
| Sierra Leone Standards Bureau | Office Stationery | 1 | 3,677,000 |
| National Drug Enforcement Agency | Office Stationery | 1 | 2,589,000 |
| Political Parties Registration Commission | Office Stationery | 1 | 2,170,000 |
| Sierra Leone Agricultural Research Institute | Office Stationery | 1 | 1,090,000 |

| Procurement of Office Stationery | | | |
|--|-----------------------------|--------------------------------|------------------------------------|
| Name of MDA / Entity | Item Categories | Number of Procurement Executed | Value of Procurement Executed (Le) |
| National Civil Registration Authority | Desk Top & Laptop Computers | 2 | 4,990,500,000 |
| Project Fiduciary Management Unit (PFMU) | Desk Top & Laptop Computers | 1 | 2,000,946,800 |
| Integrated Health Projects Administration Unit (IHPAU) | Desk Top & Laptop Computers | 3 | 1,099,600,000 |
| Smallholders Commercialization and Agricbusiness Developme | Desk Top & Laptop Computers | 2 | 1,056,760,000 |
| National Revenue Authority | Desk Top & Laptop Computers | 14 | 1,035,727,500 |
| RokeI Commercial Bank | Desk Top & Laptop Computers | 20 | 477,674,500 |
| Office of the Chief Minister | Desk Top & Laptop Computers | 3 | 325,360,000 |
| Judicial and Legal Commission | Desk Top & Laptop Computers | 1 | 264,661,000 |
| Enviromental Protection Agency (EPA) | Desk Top & Laptop Computers | 6 | 210,002,750 |
| Sierra Leone Commercial Bank | Desk Top & Laptop Computers | 10 | 196,895,000 |
| Sierra Leone Ports Authority | Desk Top & Laptop Computers | 12 | 179,285,000 |
| National Mineral Agency | Desk Top & Laptop Computers | 6 | 169,107,500 |
| Ministry of Fisheries and Marine Resources | Desk Top & Laptop Computers | 3 | 162,500,000 |
| National Telecommunications Commission (Natcom) | Desk Top & Laptop Computers | 2 | 147,775,000 |
| National Insurance Company Limited | Desk Top & Laptop Computers | 2 | 147,420,000 |
| Freetown City Council (FCC) | Desk Top & Laptop Computers | 4 | 145,000,000 |
| Sierra Leone Road Safety Authority | Desk Top & Laptop Computers | 4 | 133,100,000 |
| Sierra Leone Investment & Export Promotion Agency (SLIEPA) | Desk Top & Laptop Computers | 6 | 127,294,000 |
| National Commission for Social Action | Desk Top & Laptop Computers | 1 | 112,730,000 |
| Ministry of Technical and Higher Education | Desk Top & Laptop Computers | 1 | 99,200,000 |
| Ministry of Information and Communication | Desk Top & Laptop Computers | 1 | 99,100,000 |
| Sierra Leone Telecommunication (Sierratel) | Desk Top & Laptop Computers | 3 | 96,900,000 |
| Ministry of Defence | Desk Top & Laptop Computers | 2 | 95,290,000 |
| Sierra Leone Cable Limited | Desk Top & Laptop Computers | 2 | 88,150,000 |
| Ministry of Foreign Affairs and International Coporation (MFAIC) | Desk Top & Laptop Computers | 2 | 85,500,000 |
| Kenema District Council | Desk Top & Laptop Computers | 9 | 84,388,000 |
| Financial Inteligence Unit (FIU) | Desk Top & Laptop Computers | 4 | 76,700,000 |
| Petroleum Regulatory Agency | Desk Top & Laptop Computers | 3 | 70,490,000 |
| House of Parliament | Desk Top & Laptop Computers | 1 | 69,000,000 |
| Ministry of Finance | Desk Top & Laptop Computers | 2 | 64,900,000 |
| Public Sector Reform | Desk Top & Laptop Computers | 1 | 63,250,000 |
| Bonthe Municipal Council | Desk Top & Laptop Computers | 5 | 57,000,000 |
| Ministry of Health and Sanitation | Desk Top & Laptop Computers | 1 | 57,000,000 |
| Sierra Leone Maritime Administration | Desk Top & Laptop Computers | 3 | 56,680,125 |
| National Commission for Privatisation | Desk Top & Laptop Computers | 3 | 54,295,000 |
| Sierra Leone Airport Authority | Desk Top & Laptop Computers | 3 | 54,000,000 |
| West Africa Examination Council (WAEC) | Desk Top & Laptop Computers | 1 | 42,705,000 |
| Portloko District Council | Desk Top & Laptop Computers | 2 | 38,500,000 |
| Sierra Leone Road Transport Corporation | Desk Top & Laptop Computers | 2 | 35,300,000 |
| Independent Media Commission (IMC) | Desk Top & Laptop Computers | 2 | 34,067,250 |
| Sierra Leone Agricultural Research Institute | Desk Top & Laptop Computers | 2 | 27,600,000 |
| Pujehun District Council | Desk Top & Laptop Computers | 2 | 26,500,000 |
| Sierra Leone Roads Authority (SLRA) | Desk Top & Laptop Computers | 1 | 25,645,000 |
| Ministry of Trade and Industry | Desk Top & Laptop Computers | 1 | 22,500,000 |
| Kambia District Council | Desk Top & Laptop Computers | 2 | 21,756,000 |
| Bo City Council | Desk Top & Laptop Computers | 3 | 21,000,000 |
| Sierra Leone Correctional Service | Desk Top & Laptop Computers | 1 | 21,000,000 |
| Koidu New Sengbehun City Council (KNSCC) | Desk Top & Laptop Computers | 3 | 20,900,000 |
| National Youth Commission | Desk Top & Laptop Computers | 1 | 20,800,000 |
| Moyamba District Council | Desk Top & Laptop Computers | 3 | 20,560,000 |
| Bonthe District Council | Desk Top & Laptop Computers | 2 | 20,000,000 |
| Political Parties Registration Commission | Desk Top & Laptop Computers | 1 | 18,170,000 |
| Statistics Sierra Leone | Desk Top & Laptop Computers | 1 | 16,301,250 |
| Law Reform | Desk Top & Laptop Computers | 1 | 16,000,000 |
| Kono District Council | Desk Top & Laptop Computers | 1 | 15,000,000 |
| National Fire Force | Desk Top & Laptop Computers | 1 | 15,000,000 |
| Tertiary Eduaction Commission | Desk Top & Laptop Computers | 2 | 14,175,000 |
| Kailahun District Council | Desk Top & Laptop Computers | 2 | 14,000,000 |
| National Protected Area Authority | Desk Top & Laptop Computers | 1 | 13,750,000 |
| Western Area District Council (Ward C) | Desk Top & Laptop Computers | 2 | 13,000,000 |
| Electricity Distribution and Supply Authority (EDSA) | Desk Top & Laptop Computers | 1 | 11,500,000 |
| Sierra Leone Water Company (SALWACO) | Desk Top & Laptop Computers | 1 | 9,600,000 |
| Office of National Security (ONS) | Desk Top & Laptop Computers | 1 | 8,625,000 |
| Bo District Council | Desk Top & Laptop Computers | 1 | 7,000,000 |
| Sierra Leone National Commission on Small Arms | Desk Top & Laptop Computers | 1 | 5,272,000 |
| Pharmacy Board Of Sierra Leone | Desk Top & Laptop Computers | 1 | 450,000 |

| Procurement of Vehicle Spares & Maintenance | | | |
|--|------------------------------|---------------------------------------|---|
| Name of MDA / Entity | Item Categories | Number of Procurement Executed | Value of Procurement Executed (Le) |
| Ministry of Defence | Vehicle Spares & Maintenance | 2 | 10,879,360,000 |
| Sierra Leone Road Transport Corporation | Vehicle Spares & Maintenance | 194 | 1,912,735,000 |
| Sierra Leone Road Safety Authority | Vehicle Spares & Maintenance | 12 | 751,451,250 |
| National Insurance Company Limited | Vehicle Spares & Maintenance | 2 | 611,420,450 |
| Pujehun District Council | Vehicle Spares & Maintenance | 16 | 565,621,600 |
| Sierra Leone Water Company (SALWACO) | Vehicle Spares & Maintenance | 20 | 535,091,000 |
| Immigration Department | Vehicle Spares & Maintenance | 17 | 435,445,846 |
| Statistics Sierra Leone | Vehicle Spares & Maintenance | 19 | 419,438,150 |
| Environmental Protection Agency (EPA) | Vehicle Spares & Maintenance | 27 | 403,370,500 |
| Freetown City Council (FCC) | Vehicle Spares & Maintenance | 12 | 376,474,000 |
| National Telecommunications Commission (Natcom) | Vehicle Spares & Maintenance | 3 | 359,610,500 |
| Ministry of Health and Sanitation | Vehicle Spares & Maintenance | 2 | 329,935,000 |
| National Electoral Commission (NEC) | Vehicle Spares & Maintenance | 77 | 324,372,500 |
| Sierra Leone Ports Authority | Vehicle Spares & Maintenance | 51 | 278,970,745 |
| Bo District Council | Vehicle Spares & Maintenance | 1 | 273,080,500 |
| Sierra Leone Roads Authority (SLRA) | Vehicle Spares & Maintenance | 6 | 256,180,000 |
| Kambia District Council | Vehicle Spares & Maintenance | 16 | 238,571,335 |
| Ministry of Works and Public Assets | Vehicle Spares & Maintenance | 15 | 233,880,000 |
| National Mineral Agency | Vehicle Spares & Maintenance | 19 | 210,781,000 |
| Koidu New Sengbehun City Council (KNSCC) | Vehicle Spares & Maintenance | 8 | 191,560,000 |
| Electricity Generating and Transmission Company (EGTC) | Vehicle Spares & Maintenance | 26 | 187,084,250 |
| Moyamba District Council | Vehicle Spares & Maintenance | 10 | 177,318,000 |
| University of Sierra Leone | Vehicle Spares & Maintenance | 10 | 175,234,000 |
| Tonkolili District Council | Vehicle Spares & Maintenance | 7 | 173,000,000 |
| Bo City Council | Vehicle Spares & Maintenance | 13 | 152,472,000 |
| Kailahun District Council | Vehicle Spares & Maintenance | 7 | 132,000,000 |
| Guma Valley Water Company | Vehicle Spares & Maintenance | 19 | 127,447,294 |
| Ministry of Fisheries and Marine Resources | Vehicle Spares & Maintenance | 5 | 121,280,000 |
| Human Right Commission Sierra Leone (HRCSL) | Vehicle Spares & Maintenance | 12 | 115,410,000 |
| Ministry of Youth Affairs | Vehicle Spares & Maintenance | 5 | 112,180,000 |
| Central Intelligence And Security Unit | Vehicle Spares & Maintenance | 4 | 111,132,575 |
| Kenema District Council | Vehicle Spares & Maintenance | 13 | 104,908,000 |
| Petroleum Regulatory Agency | Vehicle Spares & Maintenance | 5 | 102,102,000 |
| Bombali District Council | Vehicle Spares & Maintenance | 5 | 95,415,000 |
| Ministry of Planning and Economic Development (MOPED) | Vehicle Spares & Maintenance | 5 | 95,266,000 |
| Accountant General'S Department (AGD) | Vehicle Spares & Maintenance | 1 | 94,250,000 |

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| Fourah Bay College (FBC) | Vehicle Spares & Maintenance | 6 | 89,169,000 |
| Political Parties Registration Commission | Vehicle Spares & Maintenance | 1 | 89,111,000 |
| Office of National Security (ONS) | Vehicle Spares & Maintenance | 1 | 86,693,497 |
| Anti-Corruption Commission (ACC) | Vehicle Spares & Maintenance | 1 | 86,155,500 |
| Makeni City Council | Vehicle Spares & Maintenance | 3 | 85,322,000 |
| Portloko District Council | Vehicle Spares & Maintenance | 6 | 79,000,000 |
| Law Reform | Vehicle Spares & Maintenance | 6 | 76,830,000 |
| National Commission for Privatisation | Vehicle Spares & Maintenance | 11 | 76,536,865 |
| Decentralization Secretariat | Vehicle Spares & Maintenance | 1 | 73,700,000 |
| Ministry of Information and Communication | Vehicle Spares & Maintenance | 3 | 71,610,000 |
| Ministry of Sports | Vehicle Spares & Maintenance | 3 | 61,935,000 |
| Sierra Leone State Lottery | Vehicle Spares & Maintenance | 19 | 58,050,000 |
| Sierra Leone Producing and Marketing Company | Vehicle Spares & Maintenance | 15 | 53,580,000 |
| National Protected Area Authority | Vehicle Spares & Maintenance | 1 | 51,266,250 |
| Sierra Leone Postal Service (SALPOST) | Vehicle Spares & Maintenance | 31 | 51,172,000 |
| Ministry of Local Government | Vehicle Spares & Maintenance | 2 | 50,950,000 |
| Ministry of Technical and Higher Education | Vehicle Spares & Maintenance | 4 | 50,880,000 |
| Bonthe Municipal Council | Vehicle Spares & Maintenance | 4 | 50,780,000 |
| Sierra Leone Telecommunication (Sierratel) | Vehicle Spares & Maintenance | 2 | 49,806,500 |
| Koinadugu District Council | Vehicle Spares & Maintenance | 1 | 49,780,000 |
| Bank of Sierra Leone (BSL) | Vehicle Spares & Maintenance | 1 | 47,293,750 |
| Kono District Council | Vehicle Spares & Maintenance | 4 | 45,550,000 |
| National Civil Registration Authority | Vehicle Spares & Maintenance | 2 | 44,830,000 |
| Pharmacy Board Of Sierra Leone | Vehicle Spares & Maintenance | 21 | 41,989,875 |
| Tertiary Education Commission | Vehicle Spares & Maintenance | 11 | 41,509,250 |
| Western Area District Council (Ward C) | Vehicle Spares & Maintenance | 3 | 41,200,000 |
| Sierra Leone Agricultural Research Institute | Vehicle Spares & Maintenance | 8 | 40,324,500 |
| Office of the Chief Minister | Vehicle Spares & Maintenance | 5 | 39,600,000 |
| Ministry of Tourism and Cultural Affairs | Vehicle Spares & Maintenance | 2 | 38,655,000 |
| Cabinet Secretariat | Vehicle Spares & Maintenance | 3 | 36,915,000 |
| National Commission for Persons with Disability | Vehicle Spares & Maintenance | 8 | 36,574,100 |
| Sierra Leone Cable Limited | Vehicle Spares & Maintenance | 3 | 36,512,500 |
| Sierra Leone Maritime Administration | Vehicle Spares & Maintenance | 3 | 34,713,980 |
| National Youth Commission | Vehicle Spares & Maintenance | 4 | 34,339,309 |
| Sierra Leone Airport Authority | Vehicle Spares & Maintenance | 5 | 33,992,500 |
| Bonthe District Council | Vehicle Spares & Maintenance | 5 | 33,705,700 |
| Ministry of Water Resources | Vehicle Spares & Maintenance | 1 | 32,000,000 |
| Karene District Council | Vehicle Spares & Maintenance | 1 | 30,240,000 |
| National Authorising Office | Vehicle Spares & Maintenance | 3 | 27,119,500 |
| Medical and Dental Council of Sierra Leone (MDCSL) | Vehicle Spares & Maintenance | 19 | 26,315,000 |
| Sierra Leone National Commission on Small Arms | Vehicle Spares & Maintenance | 3 | 24,716,475 |
| Independent Media Commission (IMC) | Vehicle Spares & Maintenance | 6 | 22,665,845 |
| Ministry of Finance | Vehicle Spares & Maintenance | 2 | 21,425,000 |
| Office of the Ombudsman | Vehicle Spares & Maintenance | 16 | 20,048,000 |
| Portloko City Council | Vehicle Spares & Maintenance | 1 | 20,000,000 |
| Nuclear Safety and Radiation Protection Authority | Vehicle Spares & Maintenance | 3 | 19,122,000 |
| College of Medicine and Allied Health Sciences (COMAHS) | Vehicle Spares & Maintenance | 1 | 17,520,000 |
| Sierra Leone Metrological Agency | Vehicle Spares & Maintenance | 1 | 16,750,000 |
| Independent Police Complaint Board | Vehicle Spares & Maintenance | 5 | 15,900,750 |
| West Africa Examination Council (WAEC) | Vehicle Spares & Maintenance | 3 | 15,330,000 |
| Sierra Leone Commercial Bank | Vehicle Spares & Maintenance | 3 | 14,847,650 |
| Office of the Vice President | Vehicle Spares & Maintenance | 1 | 13,175,000 |
| Ministry of Lands | Vehicle Spares & Maintenance | 1 | 12,000,000 |
| National Drug Enforcement Agency | Vehicle Spares & Maintenance | 1 | 7,250,000 |
| Public Sector Reform | Vehicle Spares & Maintenance | 1 | 6,814,000 |
| Sierra Leone Insurance Commission (SLICOM) | Vehicle Spares & Maintenance | 4 | 4,510,000 |
| Sierra Leone Producing and Marketing Board | Vehicle Spares & Maintenance | 2 | 4,374,000 |
| Earnest Bai Koroma University of Science and Technology (EBKUST) | Vehicle Spares & Maintenance | 2 | 3,920,500 |
| National Assets and Government Property Commission (NAGPC) | Vehicle Spares & Maintenance | 1 | 2,500,000 |
| National Youth Service | Vehicle Spares & Maintenance | 1 | 2,400,000 |
| Sierra Leone Electricity and Water Regulatory Commission | Vehicle Spares & Maintenance | 2 | 2,302,500 |
| Sierra Leone National Shipping Company | Vehicle Spares & Maintenance | 5 | 1,975,000 |
| Financial Intelligence Unit (FIU) | Vehicle Spares & Maintenance | 1 | 1,360,000 |

| Procurement of Computer Consumables | | | |
|--|----------------------|--------------------------------|------------------------------------|
| Name of MDA / Entity | Item Categories | Number of Procurement Executed | Value of Procurement Executed (Le) |
| National Revenue Authority | Computer Consumables | 5 | 1,480,121,500 |
| Ministry of Finance | Computer Consumables | 4 | 1,098,200,000 |
| RokeI Commercial Bank | Computer Consumables | 48 | 1,063,457,500 |
| Sierra Leone Road Safety Authority | Computer Consumables | 9 | 652,900,000 |
| National Insurance Company Limited | Computer Consumables | 19 | 535,545,827 |
| National Hiv/Aids Secretariate | Computer Consumables | 1 | 407,129,900 |
| National Mineral Agency | Computer Consumables | 8 | 404,700,000 |
| Fourah Bay College (FBC) | Computer Consumables | 3 | 361,822,125 |
| House of Parliament | Computer Consumables | 7 | 333,095,000 |
| Ministry of Foreign Affairs and International Coporation (MFAIC) | Computer Consumables | 1 | 319,200,000 |
| Law Officers Department | Computer Consumables | 5 | 308,210,000 |
| Sierra Leone State Lottery | Computer Consumables | 33 | 295,090,000 |
| National Commission for Social Action | Computer Consumables | 3 | 267,152,000 |
| Ministry of Information and Communication | Computer Consumables | 6 | 256,735,000 |
| University of Sierra Leone | Computer Consumables | 1 | 245,312,875 |
| Ministry of Fisheries and Marine Resources | Computer Consumables | 3 | 239,995,000 |
| Office of the Chief Minister | Computer Consumables | 10 | 238,585,000 |
| National Telecommunications Commission (Natcom) | Computer Consumables | 3 | 238,400,000 |
| Public Sector Reform | Computer Consumables | 4 | 227,180,500 |
| Sierra Leone Ports Authority | Computer Consumables | 24 | 217,943,900 |
| National Tourist Board | Computer Consumables | 1 | 210,187,500 |
| Human Resource Management Office (HRMO) | Computer Consumables | 1 | 207,805,000 |
| Ministry Of Agriculture, Forestry And Food Security (MAFFS) | Computer Consumables | 4 | 205,531,000 |
| National Electoral Commission (NEC) | Computer Consumables | 18 | 200,829,250 |
| Sierra Leone Water Company (SALWACO) | Computer Consumables | 5 | 170,766,500 |
| Bank of Sierra Leone (BSL) | Computer Consumables | 6 | 163,047,000 |
| Sierra Leone Roads Authority (SLRA) | Computer Consumables | 2 | 158,240,000 |
| Immigration Department | Computer Consumables | 2 | 143,811,818 |
| Central Intelligence And Security Unit | Computer Consumables | 6 | 130,527,750 |
| Integrated Health Projects Administration Unit (IHPAU) | Computer Consumables | 3 | 129,404,000 |
| Government Printing Department | Computer Consumables | 2 | 118,395,000 |
| Environmental Protection Agency (EPA) | Computer Consumables | 20 | 117,162,000 |
| Electricity Generating and Transmission Company (EGTC) | Computer Consumables | 14 | 114,929,000 |
| Sierra Leone Standards Bureau | Computer Consumables | 2 | 113,272,000 |
| Sierra Leone Investment & Export Promotion Agency (SLIEPA) | Computer Consumables | 21 | 105,985,550 |
| Statistics Sierra Leone | Computer Consumables | 13 | 104,321,000 |
| Anti-Corruption Commission (ACC) | Computer Consumables | 1 | 95,852,500 |
| Sierra Leone Commercial Bank | Computer Consumables | 4 | 88,750,000 |
| Ministry of Social Welfare Gender and Children Affairs | Computer Consumables | 2 | 85,000,000 |
| Ministry of Sports | Computer Consumables | 2 | 82,500,000 |
| Freetown City Council (FCC) | Computer Consumables | 2 | 78,300,000 |
| Financial Intelligence Unit (FIU) | Computer Consumables | 10 | 76,371,647 |
| West Africa Examination Council (WAEC) | Computer Consumables | 5 | 72,660,900 |
| Institute of Public Administration and Management (IPAM) | Computer Consumables | 1 | 71,466,750 |
| National Civil Registration Authority | Computer Consumables | 2 | 69,023,750 |
| Ministry of Trade and Industry | Computer Consumables | 4 | 63,008,850 |
| Judicial and Legal Commission | Computer Consumables | 1 | 62,874,900 |
| Ministry of Energy | Computer Consumables | 1 | 60,000,000 |
| Ministry of Planning and Economic Development (MOPED) | Computer Consumables | 2 | 59,400,000 |
| Cabinet Secretariat | Computer Consumables | 4 | 57,575,100 |
| Ministry of Youth Affairs | Computer Consumables | 1 | 57,050,000 |
| Sierra Leone Cable Limited | Computer Consumables | 1 | 56,120,000 |
| Ministry of Local Government | Computer Consumables | 2 | 55,040,000 |
| Ministry of Technical and Higher Education | Computer Consumables | 1 | 45,200,000 |
| Sierra Leone Correctional Service | Computer Consumables | 1 | 43,200,000 |
| National Medical Supplies Agency | Computer Consumables | 1 | 43,120,000 |
| Milton Margai College of Education and Technology (MMCET) | Computer Consumables | 1 | 42,800,000 |
| Ministry of Defence | Computer Consumables | 1 | 37,700,000 |
| Electricity Distribution and Supply Authority (EDSA) | Computer Consumables | 3 | 37,433,650 |
| Law Reform | Computer Consumables | 6 | 37,103,200 |
| Petroleum Regulatory Agency | Computer Consumables | 3 | 34,615,000 |
| Sierra Leone Electricity and Water Regulatory Commission | Computer Consumables | 4 | 31,243,478 |
| Sierra Leone Maritime Administration | Computer Consumables | 1 | 28,962,750 |
| Sierra Leone Metrological Agency | Computer Consumables | 1 | 26,400,000 |
| Administrator and Registrar General'S Office | Computer Consumables | 1 | 22,000,000 |
| National Drug Enforcement Agency | Computer Consumables | 4 | 20,254,000 |
| Sierra Leone Telecommunication (Sierratel) | Computer Consumables | 3 | 20,210,000 |
| Sierra Leone Broadcasting Co-Oporation | Computer Consumables | 4 | 19,650,000 |
| Guma Valley Water Company | Computer Consumables | 3 | 19,075,000 |
| Local Government Service Commission (LGSC) | Computer Consumables | 1 | 19,000,000 |
| Sierra Leone Police (SLP) | Computer Consumables | 3 | 17,700,000 |
| Ministry of Transport and Aviation | Computer Consumables | 2 | 17,500,000 |
| Human Right Commission Sierra Leone (HRCSL) | Computer Consumables | 4 | 12,366,000 |
| Medical and Dental Council of Sierra Leone (MDCSL) | Computer Consumables | 7 | 11,437,000 |
| Independent Media Commission (IMC) | Computer Consumables | 5 | 10,939,500 |
| Ministry of Health and Sanitation | Computer Consumables | 2 | 10,872,000 |
| Sierra Leone Postal Service (SALPOST) | Computer Consumables | 15 | 10,634,000 |

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| Kenema District Council | Computer Consumables | 4 | 9,345,000 |
| Pujehun District Council | Computer Consumables | 1 | 9,200,000 |
| Pharmacy Board Of Sierra Leone | Computer Consumables | 3 | 8,907,500 |
| Sierra Leone National Commission on Small Arms | Computer Consumables | 6 | 7,809,000 |
| Sierra Leone Producing and Marketing Board | Computer Consumables | 1 | 7,050,000 |
| Bonthe District Council | Computer Consumables | 1 | 6,669,000 |
| National Youth Service | Computer Consumables | 2 | 6,600,000 |
| Kono District Council | Computer Consumables | 1 | 6,000,000 |
| Sierra Leone Producing and Marketing Company | Computer Consumables | 5 | 5,800,000 |
| National Commission for Privatisation | Computer Consumables | 2 | 5,266,365 |
| Moyamba District Council | Computer Consumables | 4 | 5,119,227 |
| National Assets and Government Property Commission (NAGPC) | Computer Consumables | 2 | 4,100,000 |
| Koidu New Sengbehun City Council (KNSCC) | Computer Consumables | 1 | 4,000,000 |
| Western Area District Council (Ward C) | Computer Consumables | 2 | 3,800,000 |
| National Commission for Persons with Disability | Computer Consumables | 3 | 3,650,000 |
| College of Medicine and Allied Health Sciences (COMAHS) | Computer Consumables | 1 | 3,175,000 |
| Sierra Leone National Shipping Company | Computer Consumables | 2 | 2,000,000 |
| Tertiary Eduaction Commission | Computer Consumables | 1 | 1,871,100 |
| Political Parties Registration Commission | Computer Consumables | 1 | 1,700,000 |
| Office of the Ombudsman | Computer Consumables | 2 | 1,549,750 |
| Sierra Leone Road Transport Corporation | Computer Consumables | 1 | 1,500,000 |
| Legal Aid Board | Computer Consumables | 1 | 575,000 |
| Sierra Leone Agricultural Research Institute | Computer Consumables | 1 | 402,000 |