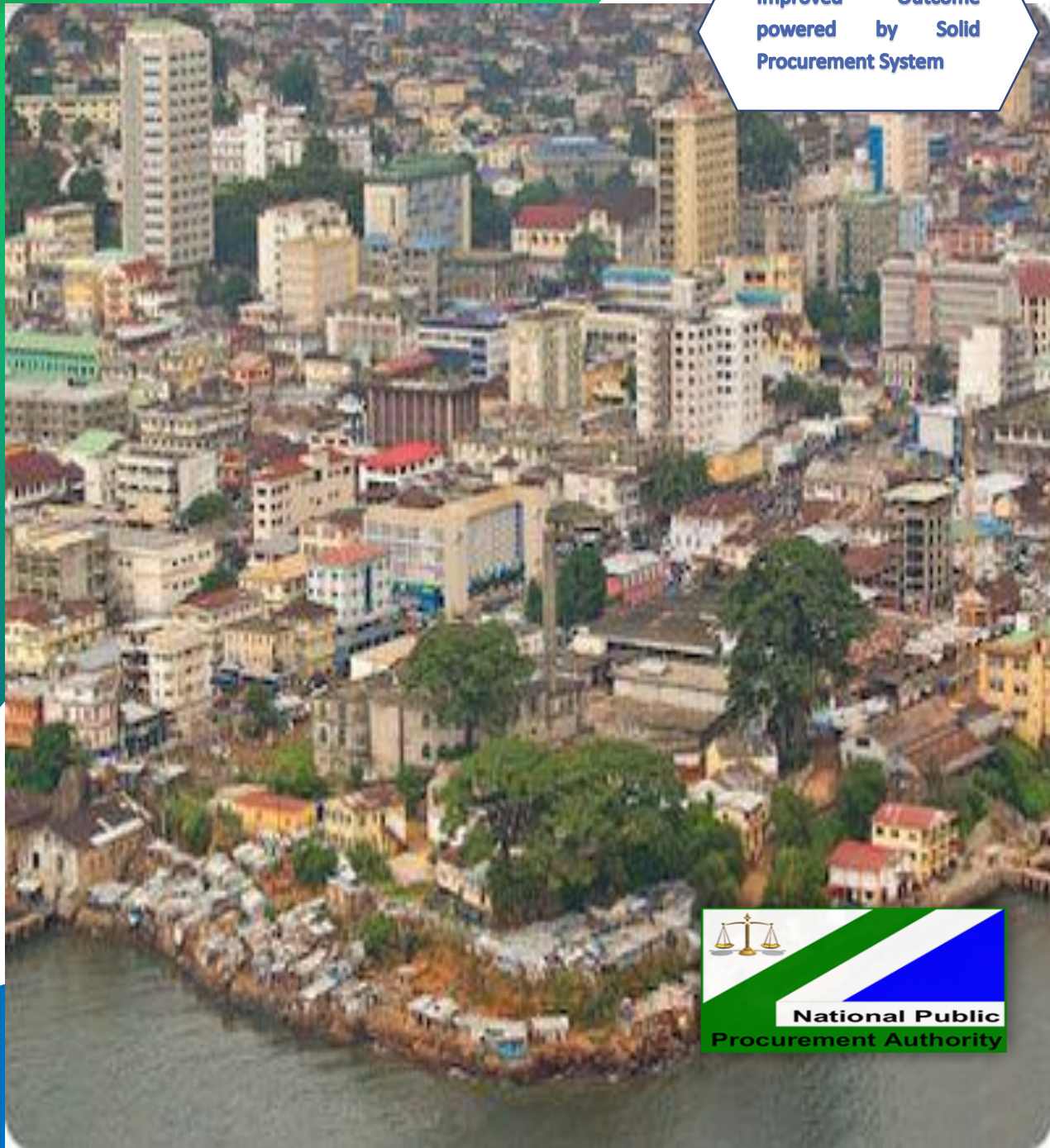




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2021 Annual Public Procurement Compliance Assessment Report



FOREWORD

The 2021 Annual Public Procurement Compliance Assessment Report offers a detailed and evidence-based overview of the procurement landscape across Ministries, Departments, and Agencies (MDAs), Donor projects, and Local Councils in Sierra Leone. The report assesses the state of procurement systems, compliance with procurement laws and regulations, and the efficiency of processes in place to ensure transparency, competitiveness, and accountability in the use of public funds. Despite facing unprecedented global economic shifts and local development demands, this report provides a thorough analysis of procurement activities, shedding light on improving public service delivery, the efficiency and transparency of public procurement processes in Sierra Leone.

As part of its statutory mandate under Section 14(2)(m) of the Public Procurement Act of 2016, the National Public Procurement Authority (NPPA) presents this fourth series of assessments. The review covered 164 procuring entities, encompassing a total of 7,231 (Seven thousand, two hundred thirty-one) procurement activities valued at Le 1,898,687,240,196 (One trillion, eight hundred ninety-eight billion, six hundred eighty-seven million, two hundred forty thousand, one hundred ninety-six Leone). These activities covered goods, works and services, and a mix of procurement methods, including competitive bidding, direct procurement, and restricted bidding. Despite significant progress in strengthening procurement oversight, challenges remain in areas such as procurement planning, record-keeping, and timely contract payments. This report evaluates procurement planning, the adoption of competitive procurement methods, contract management, and adherence to NPPA's guidelines. It reflects the NPPA's ongoing commitment to monitoring procurement practices and ensuring compliance with the legal framework.

Key findings highlight the need for improvement in the consistency of procurement planning, adherence to the competitive procurement process, and effective use of procurement contract registers and standard bidding documents. The continued collaboration between the National Public Procurement Authority (NPPA), the Ministry of Finance (MoF), and other relevant stakeholders, the need for enhanced compliance, capacity building, will be critical in addressing these issues and advancing the implementation of the legal framework to foster a more competitive, transparent, and efficient procurement system.

This report is a critical tool for understanding the strengths and weaknesses within the procurement system, providing policymakers and stakeholders with actionable insights for improvement and informed procurement reforms. Through continued oversight, capacity-building efforts, and the reinforcement of policy and regulatory frameworks, the NPPA aims to enhance procurement processes, contributing to better service delivery and sustainable economic growth for the people of Sierra Leone.

I extend my sincere gratitude to all stakeholders, including the Board, Management, staff of the NPPA, and procurement practitioners, for their dedication and support in compiling this report. Your contributions have been essential in advancing our mission of improving procurement governance and supporting Sierra Leone's economic development.


Fodie J. Konneh (MCIPS)
Chief Executive Officer



List of Acronyms

e-GP	Electronic Government Procurement
ICB	International Competitive Bidding
ICF	Investment Climate Facility
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

Executive Summary

The National Public Procurement Authority (NPPA) undertook the 2021 Annual Public Procurement Compliance Assessment Report which provides a comprehensive analysis of public procurement activities in Sierra Leone, highlighting key trends, challenges, and compliance levels across various procuring entities. A total of 164 procuring entities that include: Ministries, Departments, Agencies, Local Councils, Projects funded by Donor Partners and State-Owned Enterprises, were reviewed, encompassing 7,231 (Seven Thousand, Two Hundred and Thirty-One) procurement activities valued at Le 1,898,687,240,196 (One Billion, Eight Hundred and Ninety-eight Million, Six Hundred and Eighty-seven Thousand, One Hundred and Ninety-six Leones). The publication of this report is in fulfillment of Section 14(2)(m) of the Public Procurement Act of 2016 that requires the Authority to “**prepare an annual report on the overall functioning of the public procurement system, including a profile of procurement activities, to be presented to Cabinet and tabled before Parliament through the Minister of Finance**”. This report serves as a critical tool for understanding the efficacy and compliance of procurement processes in relation to established guidelines and standards.

Out of 5,374 (Five thousand, three hundred and seventy-four) that was reported as planned procurement activities, only 2,605 (Two thousand six hundred and five) being 48% were executed as planned, while 2,769 (Two thousand seven hundred and sixty-nine) representing 52% activities deviated from the original approved plan. This highlights significant gaps in adherence to procurement plans. A total of 901 (nine hundred and one) competitive procurement activities were executed through the International Competitive Bidding (ICB) and National Competitive Bidding (NCB) methods, with only 488 (Four hundred and eighty-eight) activities reviewed for technical correctness and endorsed by the National Public Procurement Authority (NPPA) in compliance with Section 14(2)(p) of the Public Procurement Act, 2016. The most frequent method was the Request for Quotation (RFQ), with 5,480 (Five thousand four hundred and eighty) activities valued at Le 281,241,396,773 (Two hundred and eighty-one billion, two hundred and forty-one million, three hundred and ninety-six thousand, seven hundred and seventy-three Leones). There remains a concerning trend of procurement activities executed without established methods, comprising 62 activities valued at Le 14,922,417,941 (Fourteen billion, nine hundred and twenty-two million, four hundred and seventeen thousand, nine hundred and forty-one Leones). This raises questions about the competitiveness of the procurement processes. Procurement evaluations were performed on 3,797 (three thousand, seven hundred and ninety-seven) activities, but 3,433 (Three thousand, four hundred and thirty-three) activities lacked proper evaluation documentation. Furthermore, the validity of documents submitted by awardees showed significant discrepancies, with 1,310 (One thousand, three hundred and ten) documents deemed invalid.

Making it mandatory for payment for procurement activities to be tied to approved procurement plans and budgets is a crucial step. This action will ensure that procuring entities cannot bypass established legal procedures and help prevent unapproved liabilities. Unfortunately, the current legal framework does not provide penalties for non-compliance by practitioners for breaches of the legal framework. Implementing consequences for breaches of the legal framework by practitioners can deter entities from engaging in unauthorized procurement activities.



The continuous over-use of the request for quotation (RFQ) method by procuring entities undermines efficiency and deprives the state from generating savings through open competition. The use of a diverse range of procurement methods beyond Request for Quotation can promote competition, transparency, and value for money. Increasing the use of Framework Contracts by procuring entities will help salvage the challenges faced with the overuse of RFQs. Framework Contracts simplify the procurement process by establishing pre-agreed terms and conditions for the procurement of frequently needed items or services. Knowledge gap still exists among procurement practitioners. Majority of practitioners lack the requisite technical knowledge to handle simple procurement activities. Continuous training and capacity-building programs for procurement officials can enhance their understanding of procurement principles, legal frameworks, and best practices. Implementing robust monitoring and oversight will help detect irregularities or deviations in procurement activities from initiation to completion. Contract Management is another major challenge identified during the review. Effective contract management ensures that procurement contracts are executed in accordance with agreed terms and conditions. This involves monitoring supplier performance, tracking deliverables, managing contract changes, and addressing any issues or disputes that may arise during the contract period. The NPPA with support from the World Bank through the Accountable Governance for Basic Service Delivery Project (AGBSDP) is in the process of introducing the electronic Government Procurement (e-GP) system that seeks to automate the procurement process within government agencies. The implementation of an e-GP system will increase efficiency, transparency, access to government contracts for a wider range of suppliers and accountability in government procurement processes.

The 2021 Annual Public Procurement Compliance Assessment highlights critical areas requiring immediate attention, including better planning and execution of procurement activities, enhanced adherence to budget approval processes, stronger adherence to procurement methods, and improved documentation practices. The findings serve as a foundation for policy recommendations aimed at strengthening procurement governance, the development of targeted training and capacity-building initiatives for procurement practitioners, coupled with regular monitoring and evaluation of procurement processes, increasing transparency, and ensuring the effective use of public resources to achieve desired developmental outcomes in Sierra Leone.



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BACKGROUND

The National Public Procurement Authority (NPPA) plays a crucial role in regulating, monitoring, and advising the government of Sierra Leone on public procurement management to ensure a judicious, economic, and efficient use of public funds. Public procurement, being an integral aspect in the overall public financial management and budgeting systems, fosters transparency, fairness, and accountability as well as improves value for money in the effective and efficient use of public funds.

The NPPA's mandate is enshrined in the Public Procurement Act, 2004, amended in 2016, and underscores the legal basis for its existence and operations. The legal framework provides guidelines and procedures to ensure efficiency throughout the public procurement cycle by streamlining the public procurement system and implementing sound technical processes as well as developing and using tools to improve procurement procedures.

A sound public procurement system is a fundamental structure for providing high quality of service delivery to the public. Public procurement involves the acquisition of goods, services, and works by governments and state-owned enterprises using public funds. The Government is expected to conduct public procurement efficiently and with high standards. Efficient and transparent procurement processes contribute to the successful implementation of projects and programs, ultimately benefiting ordinary citizens. Efficiency ensures that public resources are utilized optimally, while high standards of conduct are essential for maintaining integrity, transparency, and fairness in the procurement processes.

A well-functioning public procurement system is essential for promoting good governance. Given that the government spends a substantial amount on public contracts annually, effective financial management becomes crucial. The principles of value for money, transparency, fairness, competition, probity, and accountability are critically important in the conduct of public procurement activities as it ensures that public funds are used responsibly and in the best interest of the citizens. Value for money (VFM) is a fundamental concept in public procurement and project management, emphasizing the optimal use of resources to achieve the best possible outcomes. The principle of value for money guides decision-making processes to ensure efficiency, effectiveness, and economy in the use of public funds.

The fact that public procurement constitutes higher values of Sierra Leone's GDP underscores its economic impact and its importance in the public financial management landscape of the country. It is also vulnerable to waste, fraud and corruption due to its complexity, the size of the financial flow it generates and the close interaction between the public and the private sectors. The strengthening of public procurement systems in Sierra Leone is not only a matter of financial management but also a key driver for good governance, economic development, and institutional building. A well-structured and transparent procurement framework enhances the capacity of procuring entities to carry out their functions efficiently.



During the colonial days, Crown Agents was the entity that acted on behalf of the British Crown, providing various services including procurement for the country. They were responsible for managing trade, finance, and administrative functions in the colonies. The 1963 Financial Orders ushered in the Central Tender Board which saw the centralization of procurement activities within the Ministry of Finance.

As funding in the public sector significantly increased, it led to a higher volume of procurement needs, which ultimately overwhelmed the Central Tender Board, making it challenging to handle the increased demand for procurement requests. A decision was agreed for the decentralization of the procurement system to ensure a more flexible, efficient, and responsive approach to handling increased procurement demands in the public sector. This shift aims at improving service delivery and ensures that the needs of the people are met in a timely and efficient manner.

MISSION STATEMENT

The Mission is 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.

Introduction

The 2021 Annual Public Procurement Compliance Assessment Report provides a comprehensive analysis of procurement activities within Sierra Leone, evaluating the performance of various procuring entities in relation to regulatory compliance and operational efficiency, and highlighting key areas for improvement. The report assesses procurement processes across 164 public entities, encompassing a wide range of procurement planning, methods, categories, contract types, sectors, and funding sources to provide a clear view of procurement efficiency, accountability, effectiveness and transparency within the country's public procurement landscape.

A total of 7,231 (seven thousand, two hundred and thirty-one) procurement activities were reviewed, amounting to Le 1,898,687,240,196 (One trillion, eight hundred and ninety-eight billion, six hundred and eighty-seven million, two hundred and forty thousand, one hundred and ninety-six Leones). This figure stresses the importance of effective public procurement practices in driving public sector efficiency and ultimately supporting economic growth. The assessment highlights a mixed performance across key procurement indicators. For instance, of the 5,374 (Five thousand, three hundred and seventy-four) planned procurement activities, only 2,605 (Two thousand, six hundred and five) activities were executed as in the approved plan, while 2,769 (Two thousand, seven hundred and sixty-nine) were not executed as planned, indicating a considerable gap in the extent of planned versus actual executed procurement activities. Significantly, this report highlights the role of the National Public Procurement Authority (NPPA) in overseeing procurement activities. Out of 901 (Nine Hundred and One) competitive procurement activities executed, only 488 (Four hundred and eighty-eight) procurement processes were technically reviewed and endorsed by the NPPA in line with the PPA, 2016, leaving 413 (Four hundred and thirteen) procurement activities within open competitive thresholds executed without being presented to the NPPA for technical review and endorsement, undermining transparency and fairness in the procurement process.

This report further categorizes procurement activities by region and sector, revealing that procurement concentration is highest in the Western region, with the economic and general sectors showing the most significant procurement volumes. The report evaluates the prevalence of competitive bidding practices versus alternative methods like sole sourcing and restricted bidding. The emphasized the importance of competitive procurement in ensuring value for money and enhancing the integrity of the procurement process. While competitive bidding accounted for the majority of procurement value, issues such as delayed payments and use of non-standard procurement forms indicate areas where further policy adherence and process improvements could drive enhanced efficiency.

The effective implementation of procurement processes ensures that public funds are utilized efficiently, maximizing value for money. By identifying areas for optimization and potential cost savings, this report supports better fiscal management and resource allocation, thereby fostering long-term sustainability. The assessment seeks to address three fundamental questions:



1. How much are we spending?
2. With which suppliers?
3. Are we receiving the value that has been promised?

Understanding the significance of prudent and transparent public procurement is paramount for achieving the country's socio-economic objectives and ensuring the effective utilization of both development and recurrent budgets. By optimizing public procurement systems, the government can maximize the impact of its expenditures while upholding ethical standards and accountability. Strict adherence to procurement rules fosters fairness and integrity, preventing waste and corruption. The emphasis on enhancing compliance, increasing transparency, and optimizing procurement processes is crucial for fostering trust and efficiency in public service delivery, ultimately contributing to the country's economic development goals. A transparent and competitive procurement process encourages efficiency and innovation among suppliers, ultimately leading to improved value for money and ensuring that public funds are directed toward enhancing the welfare and development of the general populace. The insights provided herein will contribute to ongoing efforts to reform public procurement processes, promote accountability, and drive sustainable economic growth.

Roles/Responsibilities within Procuring Entities

Decentralization of procurement functions and the establishment of operational procurement units and procurement committees in all procuring entities is 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.

Scope of the 2021 Public Procurement Assessment

In fulfilment of the NPPA's regulatory function enshrined in Section 14(2)(m) of the Public Procurement Act, 2016, the Authority presents a comprehensive report detailing the spend analysis by Procuring Entity (PE), the Procurement Systems and PE's compliance with the public procurement processes and procedures during the year under review.

The 2021 Annual Public Procurement Assessment report is categorized in three broad categories:

- Procurement Systems Analysis
- Procurement Processes and Procedures Analysis
- Procuring Entity Based Report

For the 2021 financial year, 7,231 (seven thousand two hundred and thirty-one) procurement activities executed by 164 (one hundred and sixty-four) procuring entities were reviewed. The reviewed activities amounted to Le 1,898,687,240,196 (One trillion, eight hundred and ninety-

eight billion, six hundred and eighty-seven million, two hundred and forty thousand, one hundred and ninety-six Leones).

The review includes the following indicators as the basis for this report:

1. Procurement Systems Analysis

- a) PEs with & without Procurement Unit
- b) PEs with & without Procurement Staff
- c) Line of reporting for Procurement Practitioners
- d) Procuring Entities with Reviewed and Approved procurement plans
- e) Procuring Entities that maintains Contract Register
- f) Procuring Entities that maintains updated Supplier Database
- g) Procuring Entities with the Legal framework (Act, Regulations, Manual)
- h) Procuring Entities with Training programs for their Procurement Officers
- i) Procuring Entities with Goods Received and Inspection Committees

2. Procurement Processes Analysis

- a) Total number and value of procurement activities executed in 2021
- b) Trend Analysis of procurement activities from 2018 to 2021
- c) Total number and value of planned versus unplanned procurement activities undertaken in 2021
- d) Total number and value of procurement activities implemented at regional level.
- e) Total number and value of procurement activities executed per sector.
- f) Total number and value of procurement activities with values within competitive threshold executed but not reviewed and endorsed by NPPA.
- g) The source of funding for all executed procurement activities
- h) The various categories of procurement acquired in 2021
- i) The various methods of procurement applied in 2021
- j) The high spend procuring entities in 2021.
- k) The most contracted suppliers in 2021
- l) The most expensed items in 2021.
- m) The highest paid Government suppliers in 2021.
- n) The most frequently procured items in 2021.

3. Procuring Entity Based Report

- a) Procuring Entities with Procurement Unit
- b) Procuring Entities with Procurement Staff
- c) Line of Reports for Procurement Practitioners
- d) Procuring Entities with Reviewed and Approved procurement plans
- e) Total number and value of procurement activities executed at entity level
- f) Total number and value of planned versus unplanned procurement activities
- g) The source of funding for all executed procurement activities
- h) The various categories of procurement used in 2021
- i) The various methods of procurement used in 2021
- j) A detailed report on each entity that was reviewed clearly showing its spend analysis, compliance level with the legal framework.
- k) Key observations and recommendations to improve its procurement operations.

Methodology

The Authority, through its team of Assessors deployed at all the reviewed procuring entities in the country for an average period of 5 days per entity conducted a thorough physical review of procurement documents at the entity level. Data was collected using a questionnaire configured on Kobo Collect Tool and deployed on smart tablets distributed to Assessors. Various documents were meticulously examined ranging from the inception to completion that includes procurement meeting minutes, procurement plans, bidding documents, invitation for bids, evaluation reports, signed contracts, Contract Registers, Vote Service Ledgers, Payment Vouchers, and other relevant documents were all reviewed during the data collection phase.

THE NATIONAL PROCUREMENT ANALYSIS

2021 PUBLIC PROCUREMENT ACTIVITIES OUTLOOK

1) Procurement Systems Analysis

In 2021, 149 (one hundred and forty-nine) procuring entities complied with the procurement systems review process as shown in the table below. A detailed analysis of the various indicators is provided in the subsequent subsections.

ANNUAL PROCUREMENT SYSTEMS ANALYSIS		
1	Total Procuring Entities Reviewed	149
2	MDA's with Procurement Unit	149
3	MDA's without Procurement Unit	-
4	MDA's with Procurement Officers	149
5	MDA's without Procurement Officers	-
6	MDA's with Part-time Procurement Officers	18
7	MDA's with Full-time Procurement Officers	138
8	MDA's with Seconded Procurement Officers	18
9	Procurement Department Report to Head of Entity/Vote Controller	100
10	Procurement Department Report to Deputy Head	11
11	Procurement Department Report to Head/Director of Finance	15
12	Procurement Department Report to Head/Director of Admin/HR	12
13	Procurement Department Report to Corporate Secretary	2
14	Procurement Department Report to Other Directors/Departmental Heads	9
15	Procuring Entity with an Approved / Signed Procurement Plan	126
16	Procuring Entity without an Approved / Signed Procurement Plan	23
17	Procurement Plan Reviewed and Endorsed by NPPA/MoF	115
18	Procurement Plan NOT Reviewed and Endorsed by NPPA/MoF	32
19	Procuring Entity WITH Signed Contract Register	83
20	Procuring Entity WITHOUT Signed Contract Register	66
21	Legal Framework Available (Act, Regulation & Manual)	131
22	Legal Framework NOT Available (Act, Regulation & Manual)	18
23	Procurement Unit WITH Procurement Office	132
24	Procurement Unit WITHOUT Procurement Office	16
25	Is the Office ideal to host the staff of the procurement unit	103
26	Office NOT ideal to Host the staff of the procurement unit	45
27	Adequate Facilities	121
28	Inadequate Facilities	28
29	Office Computers Available	118
30	Office Computers NOT Available	30
31	Does the Office have Internet Connection	121
32	Office WITHOUT Internet Connection	27
33	Printers Available	135
34	Printers NOT Available	14
35	Photocopier Available	130
36	Photocopier NOT Available	19
37	Functioning Logistics/Stores Unit	129
38	Non-Functioning Logistics/Stores Unit	20
39	Filing Cabinet Available	134
40	Filing Cabinet NOT Available	15
41	Space for filing Available	123
42	Space for filing NOT Available	26
43	Procurement Training program Available	45
44	Procurement Training program NOT Available	103
45	Functioning Procurement Committee Available	149
46	Functioning Procurement Committee NOT Available	-
47	Goods Received and inspection Committee Available	102
48	Goods Received and inspection Committee NOT Available	46
49	Submit Monthly SPF-6 Report to NPPA	45
50	Does NOT Submit Monthly SPF-6 Report to NPPA	67
51	Partially Submit Monthly SPF-6 Report to NPPA	36

Table 1 – NPPA 2021

a) Procuring Entities with Assigned Procurement Staff

Based on the data, all 149 (one hundred and forty-nine) procuring entities reviewed during the year have established procurement units with assigned procurement practitioners and procurement committees. This is good for the procurement landscape as the establishment of a dedicated procurement unit with trained professionals and robust processes are essential for effective and transparent procurement management. The absence of a well-functioning procurement unit in a procuring entity can have significant negative implications, including inefficiencies, inadequate vendor selection, lack of expertise, reputational damage, and missed opportunities for cost savings and strategic sourcing, compliance risks, financial management issues, service delivery, and vulnerability to fraud and corruption.

However, we observed during the review that most officials appointed to serve in procurement committees lack basic procurement knowledge and do not mostly know their functions as procurement committee members. Therefore, most committees do not effectively function, and the committee members are left at the mercy of the procurement officers.

The system review process revealed that the reporting lines of most procurement practitioners are not clearly defined in some MDAs. Procurement is still viewed as a support function despite its importance in the public financial management architecture. The procurement units of some MDAs report to either Finance, Administration, or Human Resource Managers. It is also important for procurement functions to operate independently of other departments, particularly those responsible for financial management. This helps to prevent conflicts of interest and ensure that procurement decisions are made solely on the basis of what is in the best interest of the entity.

The table below provides details on key indicators on the review of various procuring entities during the procurement systems assessment in compliance with the Public Procurement Act, 2016.

Indicators	Outcome
Total Number of Procuring Entities Reviewed	149
MDA's with Procurement Unit	149
Staffing of the Procurement Unit	
MDA's with Procurement Officers	149
Status of the Procurement Staff	
MDA's with Part-time Procurement Officers	19
MDA's with Full-time Procurement Officers	138
MDA's with Seconded Procurement Officers	18
Reporting Lines of Procurement Practitioners	
Procurement Department Report to Head of Entity/Vote Contoller	101
Procurement Department Report to Deputy Head	11
Procurement Department Report to Head/Director of Finance	15
Procurement Department Report to Head/Director of Admin/HR	12
Procurement Department Report to Corporate Secretary	2
Procurement Department Report to Other Directors/Departmental Heads	9
Procuring Entities with Functioning Procurement Committees	
Functioning Procurement Committee Available	149

Table 2 – NPPA 2021

b) Procurement Planning Issues

Section 29 and various sub-sections of the Public Procurement Act, 2016 makes it mandatory that all procuring entities shall undertake procurement planning, with a view to achieving maximum value for public expenditures and the other objects of this Act. The Act also makes it mandatory for procuring entities to present their developed procurement plans to the National Public Procurement Authority and the Ministry of Finance for joint review, validation and approval. The table below provides information on procuring entities that presented signed and approved procurement plans for review.

Indicators	Outcome
Procuring Entity with an Approved / Signed Procurement Plan	127
Procuring Entity without an Approved / Signed Procurement Plan	23
Procurement Plan Reviewed and Endorsed by NPPA/MoF	116
Procurement Plan NOT Reviewed and Endorsed by NPPA/MoF	32

Table 3 – NPPA 2021

From the table above, 23 (twenty-three) procuring entities failed to present their procurement plans to the team during the review process. Procurement planning involves identifying, selecting, and acquiring goods, services, or works from external sources to meet the entity's needs. Lack of procurement planning leads to Unclear Requirements that can lead to misunderstandings between the buyer and the supplier, resulting in long delays, Inaccurate Budgeting that can result in budget overruns or insufficient funds to complete the procurement process, failure to identify and mitigate risks associated with procurement activities, untimely implementation of procurement processes.

The table below provides list of the 23 (twenty-three) procuring entities that failed to submit their signed and approved procurement plans. This is in violation of Section 29 of the Public Procurement Act of 2016:

Procuring Entities without Signed & Approved Procurement Plans	
Sn	Names of Procuring Entities
1	Accountant General's Department (AGD)
2	Bo District Council
3	Civil Service Training College
4	Ernest Bai Koroma University of Science and Technology (Makeni)
5	Kenema City Council
6	Medical and Dental Council of Sierra Leone (MDCSL)
7	Milton Margai Technical University (MMTU)
8	Ministry of Environment (MoE)
9	Ministry of Gender and Children's Affairs (MGCA)
10	Ministry of Transport and Aviation (MTA)
11	National Disaster Management Agency (NDMA)
12	Petroleum Regulatory Agency (PRA)
13	Public Sector Reform Unit (PSRU)
14	Sierra Leone Civil Aviation Authority [SLCAA]
15	Sierra Leone Extractive Industry Transparency Initiative
16	Sierra Leone Library Board (SLLB)
17	Sierra Leone Postal Service (SALPOST)
18	Sierra Leone Produce Marketing Company (SLPMC)
19	Sierra Leone Produce Monitoring Board (SLPMB)
20	Sierra Leone Telecommunications Company (SIERRATEL)
21	Sierra Leone Water Company (SALWACO)
22	Statistics Sierra Leone (SSL)
23	Teaching Service Commission (TSC)

Table 4 – NPPA 2021

c) Procuring Entities with the Legal framework (Act, Regulations, Manual)

It is important for procuring entities to maintain copies of the Public Procurement Act of 2016, the Public Procurement Regulations of 2020, and the Procurement Manual. These documents are crucial as they ensure that procurement activities are conducted in compliance with legal standards, promoting transparency, standardization, and accountability. By adhering to these frameworks, entities contribute to the efficient and responsible use of public resources while minimizing legal risks and safeguarding the integrity of the procurement process.

From the data presented, it is worrying that 18 out of 149 entities lacked one or more of these essential documents. This data highlights that while a majority (87.92%) of the entities have access to the required legal frameworks, a concerning 12.08% still operate without them. This 12% represents a substantial risk, as the absence of legal guidance could lead to inconsistencies in procurement practices, reduced transparency, and potential misuse of public resources.

From a policy and regulatory standpoint, this issue requires immediate attention to ensure that all entities are properly equipped to comply with the legal requirements. Given that public procurement is a key driver of economic development, any weakness in compliance and transparency could negatively impact broader economic growth objectives. As such, enforcing adherence to these legal frameworks is essential to fostering a competitive and fair procurement environment, ultimately contributing to sustainable development and better governance practices.

Indicators	Outcome
Legal Framework Available (Act, Regulation & Manual)	131
Legal Framework NOT Available (Act, Regulation & Manual)	18

Table 5 – NPPA 2021

The table below provides details of the eighteen (18) procuring entities that are without one or more of the legal frameworks:

Procuring Entities without the Legal Framework	
Sn	Names of Procuring Entities
1	Bo City Council
2	Cabinet Secretariat
3	College of Medicine and Allied Health Sciences (COMAHS)
4	Financial Intelligence Unit (FIU)
5	Government Printing Department (GPD)
6	Makeni City Council
7	Millennium Challenge Coordinating Unit (MCCU)
8	Milton Margai Technical University (MMTU)
9	Ministry of Finance (MOF)
10	Ministry of Health and Sanitation (MoHS)
11	Office of the President
12	Public Service Commission (PSC)
13	Sierra Leone Commercial Bank (SLCB)
14	Sierra Leone Free Education Project (SLFEP)
15	Sierra Leone Housing Corporation (SALHOC)
16	Sierra Leone Standards Bureau (SLSB)
17	Statistics Sierra Leone (SSL)
18	Sun Secretariat

Table 6 – NPPA 2021

d) The use of Contract Register by Procuring Entities

The table below provides summary information on the use of contract register within procuring entities. Maintaining accurate and current contract registers is vital for enhancing transparency, efficiency, and accountability in contract management. An up-to-date contract register enables the tracking of essential information related to each contract, ensuring that stakeholders can easily access pertinent details.

From the data presented, it is evident that a significant number of procuring entities lack signed and updated contract registers. The data revealed that out of the total number of entities, 83 have signed contract registers, while 66 entities do not. The absence of signed and updated contract registers raises concerns about gaps in transparency and accountability, which are critical for minimizing risks such as corruption, mismanagement, or inefficiency in public contracts.

The use of signed and updated contract registers is crucial for promoting good governance in procurement processes. Addressing the gaps will help improve overall contract management practices. Procuring entities are encouraged to implement and maintain comprehensive contract registers to bolster transparency, efficiency, and accountability in their operations.

Indicators	Outcome
Procuring Entity WITH Signed Contract Register	83
Procuring Entity WITHOUT Signed Contract Register	66

Table 7 – NPPA 2021

The table below shows details of the sixty-six (66) procuring entities without signed and updated contract register in violation of Sections 18(13)(h) and 19(j) of the Public Procurement Act, 2016:

Procuring Entities without Signed and Updated Contract Register	
Sn	Names of Procuring Entities
1	Cabinet Secretariat
2	Civil Service Training College
3	College of Medicine and Allied Health Sciences (COMAHS)
4	Corporate Affairs Commission (CAC)
5	Decentralization Secretariat
6	Ernest Bai Koroma University of Science and Technology (Makeni)



7	Falaba District Council
8	Freetown Teachers College (FTC)
9	Government Printing Department (GPD)
10	Human Resource Management Office (HRMO)
11	Human Right Commission Sierra Leone (HRCSL)
12	Independent Media Commission (IMC)
13	Kambia District Council
14	Karene District Council
15	Kono District Council
16	Local Government Service Commission (LGSC)
17	Makeni City Council
18	Milton Margai Technical University (MMTU)
19	Ministry of Defence (MOD)
20	Ministry of Environment (MoE)
21	Ministry of Finance (MOF)
22	Ministry of Fisheries and Marine Resources (MFMR)
23	Ministry of Gender and Children's Affairs (MGCA)
24	Ministry of Information and Communication (MIC)
25	Ministry of Labour and Social Security (MLSS)
26	Ministry of Lands, Housing and Country Planning (MLHCP)
27	Ministry of Sports (MOS)
28	Ministry of Tertiary and Higher Education (MTHE)
29	Ministry of Tourism and Cultural Affairs (MTCA)
30	Ministry of Trade and Industry (MTI)
31	Ministry of Transport and Aviation (MTA)
32	Ministry of Water Resources (MWR)
33	National Commission for Democracy (NCD)
34	National Commission for Social Action (NaCSA)
35	National Council for Technical Vocational and other Awards (NCTVA)
36	National Drug Law Enforcement Agency (NDLEA)
37	National Fire Force (NFF)
38	National Hiv/Aids Secretariate
39	National Investment Board
40	National Protected Area Authority (NPAA)
41	Office of National Security (ONS)
42	Office of the Chief Minister
43	Office of the President
44	Office of the Vice President
45	Petroleum Regulatory Agency (PRA)
46	Port Loko District Council
47	Project Fiduciary Management Unit (PFMU)
48	Public Sector Reform Unit (PSRU)
49	Pujehun District Council
50	Sierra Leone Agricultural Research Institute (SLARI-GoSL)
51	Sierra Leone Civil Aviation Authority [SLCAA]
52	Sierra Leone Commercial Bank (SLCB)
53	Sierra Leone Extractive Industry Transparency Initiative
54	Sierra Leone Free Education Project (SLFEP)
55	Sierra Leone Library Board (SLLB)
56	Sierra Leone Local Content Agency
57	Sierra Leone Maritime Administration (SLMA)
58	Sierra Leone Metrological Agency
59	Sierra Leone National Commission on Small Arms
60	Sierra Leone Pharmacy Board
61	Sierra Leone Postal Service (SALPOST)
62	Sierra Leone Produce Marketing Company (SLPMC)
63	Sierra Leone Produce Monitoring Board (SLPMB)
64	Sierra Leone Road Safety Authority (SLRSA)
65	Statistics Sierra Leone (SSL)
66	Teaching Service Commission (TSC)

Table 8 – NPPA 2021

e) Availability of Relevant Tools Needed by Procurement Practitioners

To ensure that the procurement unit operates effectively and efficiently, several key resources are necessary. The table below summarizes the current status of procurement units regarding essential tools and facilities during the year under review:

Based on the data, a significant majority of procurement units (132 out of 148) have established offices, which is critical for structured operations. However, 16 entities operate without designated office spaces, which may hinder their operational effectiveness. The majority (103 out of 148) of procuring entities believe that the office space is suitable for housing procurement staff, while 45 entities find the office space to be inadequate. This could impact staff morale and efficiency. A substantial number (121) reported having adequate facilities, while 28 lack them and could struggle with operational challenges. Most procuring entities are equipped with computers (118 available) and internet connections (121 available), essential for modern procurement processes. Nonetheless, the absence of computers in 30 entities and lack of internet in 27 entities could hinder operational efficiency. The low number of available procurement training programs (45) compared to the 103 that are not available reveals a significant gap in professional development. This deficiency could hinder staff competencies and ultimately affect procurement outcomes. There is a high availability of filing cabinets (134) and adequate space for filing (123), ensuring proper documentation practices. This aspect is vital for maintaining records and compliance.

The overall availability of essential tools and resources for procurement practitioners is relatively positive, with most units equipped with necessary facilities. However, critical areas for improvement include office suitability, the provision of training programs, and addressing the needs of units without essential equipment. A strategic focus on these areas will enhance the efficiency and effectiveness of the procurement units, ultimately supporting better economic outcomes.

The table below provides details relating to the above analysis

Indicators	Available	Not Available
Procurement Office	132	16
Procurement Office to Host Staff of the Procurement Unit	103	45
Adequate Facilities	121	28
Office Computers	118	30
Internet Connections	121	27
Printers	135	14
Photocopier	130	19
Functioning Logistics/Stores Unit	129	20
Filing Cabinet	134	15
Space for Filing	123	26
Procurement Training Program	45	103

Table 9 – NPPA 2021

The table below provides details of some of the procuring entities without a proper set-up of their procurement units in violation of Section 19(2) of Public Procurement Act, 2016:

Procurement Unit WITHOUT Procurement Office
Accountant General'S Department (AGD)
Civil Service Training College
Eastern Technical University
Fourah Bay College (FBC)
Human Resource Management Office (HRMO)
Kambia District Council
Makeni City Council
Ministry of Agriculture and Forestry (MAF)
Ministry of Gender and Children's Affairs (MGCA)
Ministry of Information and Communication (MIC)
Ministry of Lands, Housing and Country Planning (MLHCP)
National Protected Area Authority (NPAA)
Port Loko City Council
Public Sector Reform Unit (PSRU)
Sierra Leone Civil Aviation Authority [SLCAA]
Sierra Leone Library Board (SLLB)

Table 10- NPAA 2021

Office NOT ideal to Host the staff of the procurement unit
Accountant General'S Department (AGD)
Bo City Council
Civil Service Training College
College of Medicine and Allied Health Sciences (COMAHS)
Decentralization Secretariat
Environmental Protection Agency (EPA)
Fourah Bay College (FBC)
Government Printing Department (GPD)
Human Resource Management Office (HRMO)
Immigration Department
Independent Media Commission (IMC)
Independent Police Complaint Board
Institute of Public Administration and Management (IPAM)
Judicial & Legal Service Commission (High Court, Court of Appeal, Supreme Court)
Kailahun District Council
Kambia District Council
Kenema District Council
Makeni City Council
Medical and Dental Council of Sierra Leone (MDCSL)
Ministry of Agriculture and Forestry (MAF)
Ministry of Gender and Children's Affairs (MGCA)
Ministry of Lands, Housing and Country Planning (MLHCP)
Ministry of Planning and Economic Development (MOPED)
Ministry of Political and Public Affairs (MPPA)
Ministry of Tertiary and Higher Education (MTHE)
Ministry of Tourism and Cultural Affairs (MTCA)
Ministry of Transport and Aviation (MTA)
National Civil Registration Authority (NCRA)
National Commission for Democracy (NCD)
National Electoral Commission (NEC)
National HIV/AIDS Secretariat
National Medical Supplies Agency (NMSA)
National Protected Area Authority (NPAA)
National Revenue Authority (NRA)
National Sports Authority (NSA)
National Telecommunications Commission (NATCOM)
Port Loko City Council
Public Sector Reform Unit (PSRU)
Public Service Commission (PSC)
Rokel Commercial Bank (RCB)
Sierra Leone Civil Aviation Authority [SLCAA]
Sierra Leone Library Board (SLLB)
Sierra Leone Local Content Agency
Sierra Leone Maritime Administration (SLMA)
Sierra Leone Telecommunications Company (SIERRATEL)

Table 11 – NPAA 2021



Inadequate Facilities	Office Computers NOT Available
Accountant General'S Department (AGD)	Accountant General'S Department (AGD)
Ernest Bai Koroma University of Science and Technology (Magburaka)	Bo District Council
Kailahun District Council	Civil Service Training College
Kambia District Council	Makeni City Council
Kenema District Council	Ministry of Agriculture and Forestry (MAF)
Makeni City Council	Ministry of Environment (MoE)
Medical and Dental Council of Sierra Leone (MDCSL)	Ministry of Transport and Aviation (MTA)
Ministry of Agriculture and Forestry (MAF)	Ministry of Water Resources (MWR)
Ministry of Environment (MoE)	Moyamba District Council
Ministry of Lands, Housing and Country Planning (MLHCP)	National Civil Registration Authority (NCRA)
Ministry of Transport and Aviation (MTA)	National Commission for Democracy (NCD)
Ministry of Water Resources (MWR)	National Commission for Privatisation (NCP)
National Commission for Democracy (NCD)	National Commission for Social Action (NaCSA)
National Council for Technical Vocational and other Awards (NCTVA)	National Council for Technical Vocational and other Awards (NCTVA)
National Electoral Commission (NEC)	National Disaster Management Agency (NDMA)
National Protected Area Authority (NPAA)	National Drug Law Enforcement Agency (NDLEA)
National Sports Authority (NSA)	National Electoral Commission (NEC)
National Telecommunications Commission (NATCOM)	National Fire Force (NFF)
Njala University	National Hiv/Aids Secretariate
Port Loko City Council	National Insurance Company Limited (NIC)
Public Sector Reform Unit (PSRU)	National Investment Board
Sierra Leone Agricultural Research Institute (SLARI+Project; Bo)	National Medical Supplies Agency (NMSA)
Sierra Leone Civil Aviation Authority [SLCAA]	National Mineral Agency (NMA)
Sierra Leone Commercial Bank (SLCB)	National Protected Area Authority (NPAA)
Sierra Leone Library Board (SLLB)	National Revenue Authority (NRA)
Sierra Leone Maritime Administration (SLMA)	National Social Security and Insurance Trust (NASSIT)
Sierra Leone Petroleum Directorate (PDSL)	National Sports Authority (NSA)
Sierra Leone Telecommunications Company (SIERRATEL)	National Telecommunications Commission (NATCOM)
	Public Sector Reform Unit (PSRU)
	Sierra Leone Civil Aviation Authority [SLCAA]

Table 12 – NPPA 2021

Procurement Processes Analysis

i. Outlook of procurement activities executed in 2021

Based on the collected and analyzed data, the National Public Procurement Authority successfully reviewed a total of 7,231 (seven thousand two hundred and thirty-one) procurement activities, amounting to a total value of Le 1,898,687,240,196 (one trillion, eight hundred and ninety-eight billion, six hundred and eighty-seven million, two hundred and forty thousand, one hundred and ninety-six leones), executed by 164 (One hundred and sixty-four) procuring entities.

The data further revealed that nine procurement activities, totaling Le 7,846,068,558 (seven billion, eight hundred and forty-six million, sixty-eight thousand, five hundred and fifty-eight leones), were cancelled during the year under review. As a result, the net value of procurement activities amounted to Le 1,890,841,171,638 (one trillion, eight hundred and ninety billion, eight hundred and forty-one million, one hundred and seventy-one thousand, six hundred and thirty-eight Leones), executed through 7,222 (Seven thousand, two hundred and twenty-two) procurement activities.

In comparison to 2020, the number of procurement activities reviewed in 2021 grew by 2%. Procurement planning saw a 54% increase, with over 100% improvement in the execution of procurement activities according to the plan. This signifies significant progress in the procurement landscape. The growth in planning and execution aligned with the approved plan results in cost savings, stronger supplier relationships, enhanced efficiency, improved compliance, better decision-making, continuous improvement, and a competitive advantage.

Out of the total procurement activities, **74% (5,374 activities)** were planned, accounting for **88%** of the total procurement value. This highlights effective planning and allocation of resources. **36% (2,605 activities)** of the planned procurement was executed as intended, contributing to **63%** of the total procurement value. This indicates a solid execution rate but also points to potential gaps in planning or execution. **38% (2,769 activities)** did not follow the planned execution, representing **25%** of the total value.

The analysis reveals that while there is a strong commitment to planned procurement activities, a notable percentage of both procurement execution and budget approval remains unaddressed. Enhancing strategic planning, improving budget approval processes, and addressing the factors contributing to unexecuted planned procurement will be essential for optimizing the procurement landscape and ensuring effective resource allocation in the future. The slight variance between the contract award and completion stages indicates a need for rigorous financial management to prevent cost overruns. Overall, the procurement landscape shows promise but requires continuous improvement in planning, execution, and budget management to ensure more efficient and effective public procurement outcomes.

The table below provides summary details of performance indicators:

ANNUAL PROCUREMENT PROCESSES ANALYSIS			
Sn	KEY PROCUREMENT INDICATORS	NUMBER OF PROCUREMENT ACTIVITIES	VALUE OF PROCUREMENT ACTIVITIES (LE)
1	Total Procuring Entities Reviewed	164	1,898,687,240,196
2	Total 2021 Procurement Activities Reviewed	7,231	1,898,687,240,196
3	Less Cancelled Contracts	9	7,846,068,558
	Net Contract Value	7,222	1,890,841,171,638
4	Value of Contract @ Award (Le)		1,889,060,323,034
5	Value of Contract @ Completion (Le)		1,898,687,240,196
6	Variance between Contract at Award & @ Completion Stage (Le)		(9,626,917,163)
	Planned Procurement & Execution by MDA's/LC:		
7	Planned Procurement	5,374	1,665,544,897,494
8	Procurement NOT Planned	1,857	233,142,342,702
9	Procurement Executed as Planned	2,605	1,200,055,245,960
10	Procurement NOT Executed as Planned	2,769	465,489,651,534
11	Budgeted Amount for the Activity Approved	3,751	674,843,066,423
12	Budgeted Amount for the Activity NOT Approved	3,480	1,223,844,173,773

Table 13 – NPPA 2021

ii. Sierra Leone's 2021 Public Procurement Compliance Status

This section of the report evaluates the compliance status of public procurement activities in 2021. It analyzes various indicators of procurement activities, assessing the compliance indicators that reflect the operational efficiency and effectiveness of the public procurement system, focusing on the adherence to approved procurement plans and the methods employed in executing these activities. The data collected provides insights into the level of adherence to procurement regulations and the extent of utilization of competitive bidding methods.

The data shows that out of the 164 (One hundred and sixty-four) procuring entities reviewed during the year under review, 148 (One hundred and forty-eight) (90%) had approved procurement plans, reflecting a high level of compliance with planning requirements. These entities accounted for 88% of the total procurement value, amounting to Le 1,665,544,897,494 (One Trillion, Six Hundred and Sixty-Five Billion, Five Hundred and Forty-Four Million, Eight Hundred and Ninety-Seven Thousand, Four Hundred and Ninety-Four Leones). While 74% (5,374) of the number of procurement activities were captured in approved plans, a gap remains, with 26% of activities not being planned, which can undermine fiscal control and accountability. Of the total procurement activities, 74% (5,374 out of 7,231) were executed as per the approved plans, suggesting a commendable adherence to procurement planning in compliance with section 29 of the PPA, 2016. Disappointingly, only 48% (2,605 out of 5,374) of the activities executed were aligned with the approved procurement plan. There is urgent need to ensure stricter compliance with approved procurement plans by procuring entities.

The data further revealed that only 1% of procurement activities (68 activities) were carried out through International Competitive Bidding (ICB) method representing 39% of the total

procurement value of (Le 746,509,445,641) (Seven hundred and forty-six billion, five hundred and nine million, four hundred and forty-five thousand, six hundred and forty-one Leones). National Competitive Bidding (NCB) accounted for 11% of the activities (831 activities) and 35% of the procurement value (Le 662,469,231,274). Request for Quotation (RFQ): RFQ was the most commonly used method, representing 76% of procurement activities but only 15% of the total value. Only 0.2% of the activities (11 activities) were executed through sole sourcing, contributing just 1% of the total value. 62 procurement activities (1%) worth Le 14,922,417,941 were carried out without following any prescribed methods. The low execution rate of planned activities (48%) and the heavy reliance on less competitive methods like RFQ raise concerns about procurement efficiency. The use of ad-hoc methods such as LPOs and direct purchases (8% of total value) suggests the need for stricter guidelines and controls to ensure consistency across the procurement process. Strengthening procurement planning and execution to increase the alignment between procurement plans and actual implementation is also critical.

The table below provides details of the procurement compliance status for 2021.

2021 Public Procurement Compliance Status						
Sn	Indicators	Sample Size	Quantity	Percentage (%)	Value of Activities (Le)	Percentage (%)
1	Procuring Entities with Approved Procurement Plans	164	148	90%	1,665,544,897,494	88%
2	Procurement Activities in the Approved Procurement Plan	7,231	5,374	74%	1,665,544,897,494	88%
3	Procurement Activities Executed as in the Approved Procurement Plan	5,374	2,605	48%	1,200,055,245,960	63%
4	International Competitive Bidding (ICB)	7,231	68	1%	746,509,445,641	39%
5	National Competitive Bidding (NCB)	7,231	831	11%	662,469,231,274	35%
6	Request for Quotation (RFQ)	7,231	5,480	76%	281,241,396,773	15%
7	Sole Source	7,231	11	0.2%	24,093,106,580	1%
8	Restricted Bidding	7,231	16	0.2%	26,924,464,702	1%
9	OTHERS (Proforma Invoice, LPO, Direct Purchase etc)	7,231	763	11%	142,527,177,285	8%
10	Procurement Activities Executed with NO Methods Available	7,231	62	1%	14,922,417,941	1%

Table 14 – NPPA 2021

iii. Trend Analysis of procurement activities from 2018 to 2021

The trend analysis of procurement activities in Sierra Leone from 2018 to 2021 indicates significant improvements in various key performance indicators (KPIs). The data reflects the impact of reforms in Sierra Leone's public procurement system in recent years. These reforms aim to enhance transparency, efficiency, and fairness while promoting economic growth. The data from the 2018 to 2021 Annual Procurement Assessment presents key trends in procurement activities across various regions, methods, categories, and funding sources.

The data also highlights that the number of entities reviewed increased gradually from 134 in 2018 to 164 in 2021. After a substantial increase in the value of procurement activities from 2018 to 2019 (75%), there was a small dip in 2020 (-7%), followed by a significant recovery in 2021 (61%). The number of activities grew significantly in 2019 (37%), then dropped in 2020 (-9%) before slightly increasing again in 2021 (2%). The value of activities mirrors the trend in procuring entities with large jumps in 2019 and 2021.

A steady increase in planned procurement was observed in 2019 (4% increase in the number of activities), followed by a sharp decline in 2020 (-33%) and an impressive recovery in 2021 (54%). The value of these activities saw a similar pattern, peaking in 2021 with a 241% increase, indicating an enhanced focus on executing planned procurements. There was a notable surge in non-planned procurement in 2019, with a 296% increase in the number of activities and a 294% rise in value. However, these figures dramatically dropped in 2021, with a 48% reduction in activities and a 66% decrease in value, signaling a more disciplined approach to planned procurement by 2021.

The number of activities executed as planned decreased in 2020 (-18%), but then doubled in 2021 (101%). The value of these activities saw a similar trend, with a massive 538% increase in 2021, demonstrating significant improvements in adhering to procurement plans. There was a sharp decline in 2021, with a 52% drop in the number of non-executed planned procurements, indicating better planning and execution compared to previous years.

ICB activities peaked in 2020, with a 26% increase in the number of activities but dropped sharply in 2021 (-51%). The value, however, increased by 31% in 2021, showing the high monetary value of fewer contracts. There was a dramatic rise in 2019 (152% increase), followed by a slight drop in 2020 (-11%). However, in 2021, NCB activities surged again (94%), and the value of these activities saw a substantial increase (298%). This method remained relatively stable, with minor fluctuations in 2020 (-10%) and a slight rise in 2021 (6%). The value of RFQ activities, however, experienced an 89% increase in 2021. Sole sourcing saw the most significant fluctuation, with an enormous increase in value in 2019 (3511%) and 2020 (203%), followed by a steep decline in 2021 (-74% in activities and -88% in value). Restricted bidding fluctuated greatly, dropping significantly in 2020 (-75%) but rebounding in 2021 (45% increase in activities and 452% in value).

This category remained relatively stable, with a slight drop in the number of activities in 2020 (-8%), followed by a small decrease in 2021 (-1%). However, the value of goods procurement spiked by 242% in 2021. There was significant fluctuation in this category, with a 152% increase in activities in 2019, followed by a 23% decrease in 2020. The number of works procurement activities rebounded in 2021 (57%), though the value fell slightly (-13%). Services procurement saw the highest volatility, with an 83% rise in 2019, a small decline in 2020 (-8%), and further drop-in activities in 2021 (-3%). The value of services procurement spiked in 2019 (453%) but dropped by 34% in 2021.

GoSL-funded activities increased in 2019 (46%) but dropped slightly in 2020 (-13%). There was a modest recovery in 2021, with a 3% increase in activities and a 7% rise in value. Own-source-funded activities followed a similar trend, with a peak in 2019, a slight drop in 2020 (-5%), and a small recovery in 2021. However, the value of these activities surged by 168% in 2021. Donor-funded activities saw a significant increase in 2019 (44%) and 2020 (56%). In 2021, while the number of activities increased by 21%, the value surged by 655%, reflecting larger, higher-value donor-funded projects.

The number of procurement activities increased sharply in 2019 (167%) but dropped in 2020 (-17%). In 2021, the number of activities stabilized (2% increase), with a significant jump in value (82%). This region consistently saw the highest number of activities and procurement value, but 2020 experienced a slight drop-in activity (-4%), which was reversed in 2021 with a strong recovery in value (54%). There was a dramatic drop in activities in 2020 (-57%),

followed by a robust recovery in 2021, with a 117% increase in activities and a 390% increase in value. The North experienced fluctuations, with a notable decrease in activities in 2019 (-27%) and a slight increase in 2020. In 2021, the number of activities fell again (-19%), but the value jumped by 79%. This region had steady growth, with procurement activities showing a 74% increase in 2021 after a 5% rise in 2020. The value of procurement in this region also grew substantially in 2021 (57%).

The comprehensive analysis emphasizes the importance of ongoing procurement reforms aimed at developing a high-performing, efficient, and effective procurement system in Sierra Leone. The improvements observed in key performance indicators highlight the potential for sustained progress, which can lead to enhanced public trust and better service delivery for the populace.

The tables below provide details of the trend analysis since (2018-2021)

2020 and 2021 Trend analysis

Sn	KEY PROCUREMENT ACTIVITIES	2020		2019 -2020		2021		2020 -2021	
		NUMBER OF PROCUREMENT ACTIVITIES	VALUE OF PROCUREMENT (LE)	% INCREASE/DECREASE IN NUMBER OF ACTIVITIES	% INCREASE/DECREASE IN VALUE OF ACTIVITIES	NUMBER OF PROCUREMENT ACTIVITIES	VALUE OF PROCUREMENT (LE)	% INCREASE/DECREASE IN NUMBER OF ACTIVITIES	% INCREASE/DECREASE IN VALUE OF ACTIVITIES
1	Total Procuring Entities Reviewed	145	1,176,314,628,755	1%	-7%	164	1,898,687,240,196	13%	61%
2	Total Procurement Activities Reviewed	7,095	1,176,314,628,755	-9%	-7%	7,231	1,898,687,240,196	2%	61%
3	Planned Procurement	3,496	488,277,555,282	-33%	-27%	5,374	1,665,544,897,494	54%	241%
4	Procurement NOT Planned	3,599	688,037,073,473	40%	14%	1,857	233,142,342,702	-48%	-66%
5	Procurement Executed as Planned	1,298	188,097,616,700	-18%	-64%	2,605	1,200,055,245,960	101%	538%
6	Procurement NOT Executed as Planned	5,797	988,217,012,055	-7%	32%	2,769	465,489,651,534	-52%	-53%
Procurement Activities by Region:									
7	East	496	16,607,573,663	-17%	-21%	506	30,182,924,778	2%	82%
8	West	5,886	1,116,551,974,398	-4%	-7%	5,604	1,717,268,291,948	-5%	54%
9	South	292	24,323,542,082	-57%	28%	635	119,279,357,106	117%	390%
10	North	265	11,029,487,344	5%	-36%	214	19,742,629,545	-19%	79%
11	North-West	156	7,802,051,268	5%	-14%	272	12,214,036,819	74%	57%
Methods of Procurement Used									
12	International Competitive Bidding (ICB)	140	570,812,481,154	26%	-12%	68	746,509,445,641	-51%	31%
13	National Competitive Bidding (NCB)	428	166,587,606,529	-11%	-53%	831	662,469,231,274	94%	298%
14	Request for Quotation (RFQ)	5,177	148,817,725,477	-10%	-13%	5,480	281,241,396,773	6%	89%
15	Sole Source	43	194,184,937,581	43%	203%	11	24,093,106,580	-74%	-88%
16	Restricted Bidding	11	4,879,088,456	-75%	-18%	16	26,924,464,702	45%	452%
17	OTHERS (Proforma Invoice, LPO, Direct Purchase etc)	1,296	91,032,789,558	-6%	286%	763	142,527,177,285	-41%	57%
	Procurement Activities Executed with NO Methods Available					62	14,922,417,941		
Categories of Procurements									
18	Goods	5,045	366,687,515,413	-8%	-58%	4,987	1,252,424,371,838	-1%	242%
19	Works	437	541,263,510,843	-23%	141%	687	468,595,541,891	57%	-13%
20	Services	1,613	268,363,602,500	-8%	59%	1,557	177,667,326,467	-3%	-34%
Funding									
21	Government of Sierra Leone (GoSL)	4,510	982,960,223,121	-13%	-6%	4,638	1,049,290,580,587	3%	7%
22	Own Source Revenue	2,266	125,239,923,830	-5%	25%	2,206	335,145,053,726	-3%	168%
23	Donor Partners	319	68,114,481,804	56%	-46%	387	514,251,605,883	21%	655%

Table 15 – NPPA 2021



2018 and 2019 Trend analysis

2018 TO 2021 ANNUAL ASSESSMENT DATA ANALYSIS							
Sn	KEY PROCUREMENT ACTIVITIES	2018		2019		2018 - 2019	
		NUMBER OF PROCUREMENT ACTIVITIES	VALUE OF PROCUREMENT ACTIVITIES (LE)	NUMBER OF PROCUREMENT ACTIVITIES	VALUE OF PROCUREMENT ACTIVITIES (LE)	% INCREASE/DECREASE IN NUMBER OF PROCUREMENT ACTIVITIES	% INCREASE/DECREASE IN VALUE OF PROCUREMENT ACTIVITIES
1	Total Procuring Entities Reviewed	134	725,421,857,762	144	1,271,176,962,329	7%	75%
2	Total Procurement Activities Reviewed	5,689	725,421,857,762	7,790	1,271,176,962,329	37%	75%
3	Planned Procurement	5,042	572,275,027,938	5,226	668,118,551,642	4%	17%
4	Procurement NOT Planned	647	153,146,829,824	2,564	603,058,410,687	296%	294%
5	Procurement Executed as Planned			1,584	525,019,982,938		
6	Procurement NOT Executed as Planned			6,206	746,156,979,391		
Procurement Activities by Region:							
7	East	223	9,995,204,816	596	21,137,203,997	167%	111%
8	West	4,510	683,154,927,167	6,113	1,204,576,494,364	36%	76%
9	South	449	12,096,880,509	680	19,075,507,754	51%	58%
10	North	346	13,498,739,794	252	17,271,307,587	-27%	28%
11	North-West	161	6,676,105,477	149	9,116,448,627	-7%	37%
Methods of Procurement Used							
12	International Competitive Bidding (ICB)	64	436,043,341,661	111	651,067,653,448	73%	49%
13	National Competitive Bidding (NCB)	191	151,954,682,765	482	356,275,506,515	152%	134%
14	Request for Quotation (RFQ)	4,957	100,194,032,313	5,741	170,154,403,770	16%	70%
15	Sole Source	15	1,776,617,560	30	64,151,443,985	100%	3511%
16	Restricted Bidding	36	16,589,169,000	44	5,965,157,927	22%	-64%
17	OTHERS (Proforma Invoice, LPO, Direct Purchase etc)	446	19,178,555,037	1,382	23,562,796,685	210%	23%
Procurement Activities Executed with NO Methods Available							
Categories of Procurements							
18	Goods	4,508	530,333,419,672	5,472	878,006,325,322	21%	66%
19	Works	225	164,643,179,924	566	224,773,220,636	152%	37%
20	Services	956	30,445,258,166	1,752	168,397,416,371	83%	453%
Funding							
21	Government of Sierra Leone (GoSL)	3,573	617,647,206,232	5,208	1,045,734,330,933	46%	69%
22	Own Source Revenue	1,974	76,697,283,920	2,378	100,153,480,027	20%	31%
23	Donor Partners	142	31,077,367,610	304	125,289,151,369	44%	303%

Table 16 – NPPA 2021

2019 to 2021 Detailed trend analysis

2018 TO 2021 ANNUAL ASSESSMENT DATA ANALYSIS													
Sn	KEY PROCUREMENT ACTIVITIES	2018		2019		2018 - 2019		2020		2019 - 2020		2021	
		NUMBER OF PROCUREMENT ACTIVITIES	VALUE OF PROCUREMENT ACTIVITIES (LE)	NUMBER OF PROCUREMENT ACTIVITIES	VALUE OF PROCUREMENT ACTIVITIES (LE)	% INCREASE/DECREASE IN NUMBER OF PROCUREMENT ACTIVITIES	% INCREASE/DECREASE IN VALUE OF PROCUREMENT ACTIVITIES	NUMBER OF PROCUREMENT ACTIVITIES	VALUE OF PROCUREMENT ACTIVITIES (LE)	% INCREASE/DECREASE IN NUMBER OF PROCUREMENT ACTIVITIES	% INCREASE/DECREASE IN VALUE OF PROCUREMENT ACTIVITIES	NUMBER OF PROCUREMENT ACTIVITIES	VALUE OF PROCUREMENT ACTIVITIES (LE)
1	Total Procuring Entities Reviewed	134	725,421,857,762	144	1,271,176,962,329	7%	75%	145	1,176,314,628,755	1%	-7%	164	1,898,687,240,196
2	Total Procurement Activities Reviewed	5,689	725,421,857,762	7,790	1,271,176,962,329	37%	75%	7,095	1,176,314,628,755	-9%	-7%	7,231	1,898,687,240,196
3	Planned Procurement	5,042	572,275,027,938	5,226	668,118,551,642	4%	17%	3,496	488,277,555,282	-33%	-27%	5,374	1,665,544,897,494
4	Procurement NOT Planned	647	153,146,829,824	2,564	603,058,410,687	296%	294%	3,599	688,037,073,473	40%	14%	1,857	233,142,342,702
5	Procurement Executed as Planned			1,584	525,019,982,938			1,298	188,097,616,700	-18%	-64%	2,605	1,200,055,245,960
6	Procurement NOT Executed as Planned			6,206	746,156,979,391			5,797	988,217,012,055	-7%	32%	2,769	465,489,651,534
Procurement Activities by Region:													
7	East	223	9,995,204,816	596	21,137,203,997	167%	111%	496	16,607,573,663	-17%	-21%	506	30,182,924,778
8	West	4,510	683,154,927,167	6,113	1,204,576,494,364	36%	76%	5,886	1,116,551,974,398	-4%	-7%	5,694	1,717,288,291,948
9	South	449	12,096,880,509	680	19,075,507,754	51%	58%	292	24,323,542,082	-57%	28%	635	119,279,357,106
10	North	346	13,498,739,794	252	17,271,307,587	-27%	28%	265	11,029,487,344	5%	-36%	214	19,742,629,545
11	North-West	161	6,676,105,477	149	9,116,448,627	-7%	37%	156	7,802,051,268	5%	-14%	272	12,214,036,819
Methods of Procurement Used													
12	International Competitive Bidding (ICB)	64	436,043,341,661	111	651,067,653,448	73%	49%	140	570,812,481,154	26%	-12%	69	746,509,445,641
13	National Competitive Bidding (NCB)	191	151,954,682,765	482	356,275,506,515	152%	134%	428	166,587,606,529	-11%	-53%	831	962,469,231,274
14	Request for Quotation (RFQ)	4,957	100,194,032,313	5,741	170,154,403,770	16%	70%	5,177	148,817,725,477	-10%	-13%	5,480	281,241,396,773
15	Sole Source	15	1,776,617,560	30	64,151,443,985	100%	3511%	43	194,194,307,581	43%	203%	11	24,093,106,590
16	Restricted Bidding	36	16,589,169,000	44	5,965,157,927	22%	-64%	11	4,879,088,456	-75%	-18%	16	26,924,464,702
17	OTHERS (Proforma Invoice, LPO, Direct Purchase etc)	446	19,178,555,037	1,382	23,562,796,685	210%	23%	1,296	91,032,789,558	-6%	286%	763	142,527,177,285
Procurement Activities Executed with NO Methods Available													
Categories of Procurements													
18	Goods	4,508	530,333,419,672	5,472	878,006,325,322	21%	66%	5,045	966,687,515,413	-8%	-59%	4,987	1,252,424,371,838
19	Works	225	164,643,179,924	566	224,773,220,636	152%	37%	437	541,263,510,843	-23%	141%	687	468,595,541,891
20	Services	956	30,445,258,166	1,752	168,397,416,371	83%	453%	1,613	268,363,602,500	-8%	59%	1,557	177,667,326,467
Funding													
21	Government of Sierra Leone (GoSL)	3,573	617,647,206,232	5,208	1,045,734,330,933	46%	69%	4,510	982,960,223,121	-13%	-6%	4,638	1,049,290,580,587
22	Own Source Revenue	1,974	76,697,283,920	2,378	100,153,480,027	20%	31%	2,266	125,239,923,830	-5%	25%	2,206	335,145,053,728
23	Donor Partners	142	31,077,367,610	204	125,289,151,369	44%	303%	319	68,114,481,804	56%	-46%	387	514,251,605,883

Table 17 – NPPA 2021

The detailed trend analysis of public procurement activities over the last four (4) years is aimed at clearly establishing the impact of procurement reforms since 2018. The increase in the number and value of procurement activities, the greater adherence to approved procurement plans, and the enhanced collaboration between the MOF and NPPA all contributed to a more efficient and effective procurement system. The data indicates a need for continued emphasis on open competitive methods and compliance with procurement planning requirements to enhance fairness, accountability, and overall efficiency in public procurement in Sierra Leone. The reforms aim to establish a high-performing procurement system that ultimately benefits the country's economy and its citizens.

iv. Total number and value of planned versus unplanned procurement activities executed in 2021:

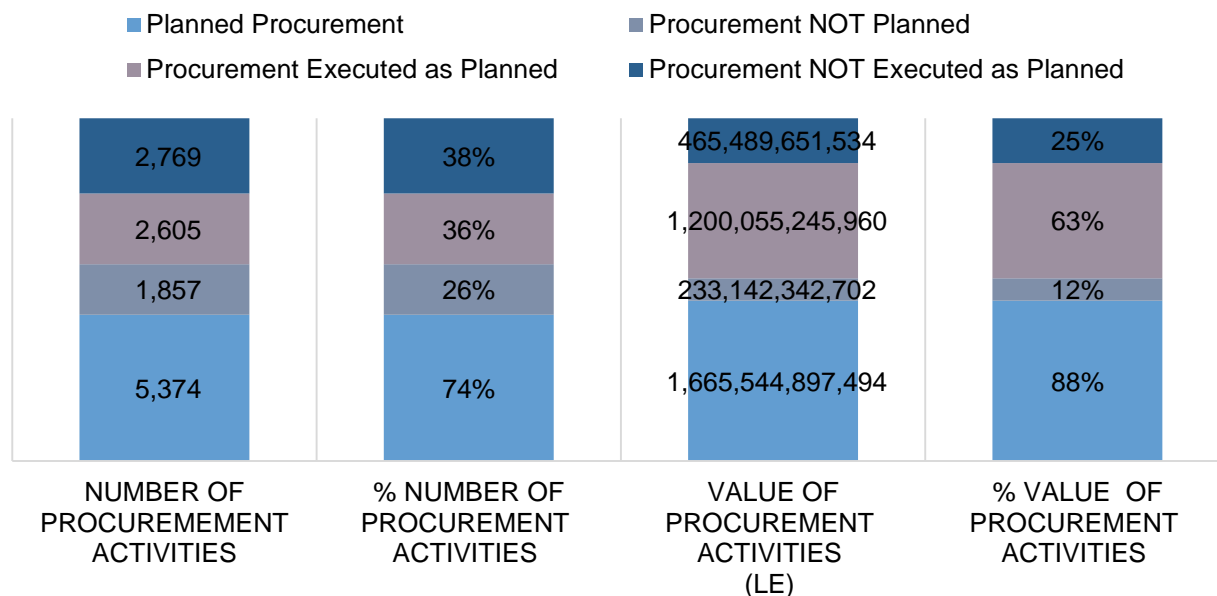
The data provided highlights key insights into the procurement activities undertaken during the year under review, particularly focusing on how well-planned activities align with actual execution. Planned procurement activities account for 74% of the total number of procurement activities (5,374 activities). These activities amounted to Le 1,665,544,897,494 (One trillion, six hundred and sixty-five billion, five hundred and forty-four million, eight hundred and ninety-eight thousand, four hundred and ninety-four Leones), representing a substantial 88% of the total value of procurements. Unplanned procurement activities accounted for 26% of the total number (1,857 activities) and represent only 12% of the total procurement value, amounting to Le 233,142,342,702 (Two hundred and thirty-three billion, one hundred and forty-two million, three hundred and forty-two thousand, seven hundred and two Leones).

Procurement executed as planned stands at 36% of the total number of activities (2,605 activities) and accounts for 63% of the total value (Le 1,200,055,245,960). However, procurement not executed as planned is slightly higher at 38% (2,769 activities), though it represents only 25% of the total value (Le 465,489,651,534). The 38% of procurement activities that were not executed as planned, although smaller in terms of financial value, indicates room for improvement in aligning execution with procurement plans.

The data indicates a generally positive trend in the procurement landscape, with a significant majority of activities planned and a large proportion executed according to these plans. However, attention should be given to ensuring that a higher percentage of planned activities are executed as intended to further improve operational efficiency and the credibility of the procurement system. Continuous improvement in these areas can contribute to better financial management and accountability, ultimately driving economic growth.

The graph below provides a snapshot of the total number and value of planned and unplanned procurement activities executed in compliance with Section 29 of the Public Procurement Act of 2016.

Planned Vs Unplanned Procurement & Execution by PEs



The table below provides details of the top Forty (40) procuring entities that executed the highest value of **planned and approved** procurement activities in 2021 arranged in an ascending order based on their corresponding financial values. Based on the data, the top forty MDAs accounted for 79% (Le 1,506,271,834,130) of the total value of procurement activities implemented during the year under review.

PLANNED AND APPROVED PROCUREMENT ACTIVITIES IN 2021

Sn	Name of MDA'S & Local Councils	Number of Procurement Activity Recorded in the Approved Plan	Value of Procurement Activity Recorded in the Approved Plan (LE)
1	Project Fiduciary Management Unit (PFMU)	31	196,125,890,813
2	Electricity Distribution and Supply Authority (EDSA)	35	148,982,658,550
3	Sierra Leone Police (SLP)	49	118,198,373,858
4	Sierra Leone Ports Authority (SLPA)	294	118,146,206,519
5	Sierra Leone Free Education Project (SLFEP)	16	91,776,913,345
6	Sierra Leone Correctional Service (SLCS)	57	73,029,680,792
7	Ministry of Basic and Senior Secondary Education (MBSSE)	12	66,082,884,376
8	National Social Security and Insurance Trust (NASSIT)	150	65,412,654,705
9	National Commission for Social Action (NACSA)	88	60,791,109,047
10	National Medical Supplies Agency (NMSA)	23	51,686,718,557
11	Sierra Leone Regional Rice Value Chain	34	46,531,064,375
12	Ministry of Transport and Aviation (MTA)	20	39,789,695,000
13	Ministry of Works and Public Assets (MWPA)	28	35,670,813,153
14	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	23	34,044,258,811
15	National Revenue Authority (NRA)	105	33,157,495,215
16	Ministry of Health and Sanitation (MoHS)	9	26,413,106,487
17	Sierra Leone Roads Authority (SLRA)	104	25,017,161,428
18	Ministry of Defence (MOD)	21	24,608,708,300
19	Bo District Council	179	23,138,608,376
20	Sierra Leone Commercial Bank (SLCB)	223	18,416,261,629
21	Ministry of Environment (MoE)	6	16,618,008,000
22	Ministry of Agriculture and Forestry (MAF)	21	15,470,764,827
23	BO CITY COUNCIL	28	14,982,840,544
24	National Fire Force (NFF)	22	14,450,333,700
25	Ministry of Finance (MOF)	45	14,114,906,150
26	Bank of Sierra Leone (BSL)	18	12,766,205,733
27	Freetown City Council (FCC)	120	12,405,180,370
28	Rokel Commercial Bank (RCB)	223	12,277,327,000
29	Ministry of Information and Communication (MIC)	17	11,681,766,600
30	Audit Service Sierra Leone (ASSL)	19	11,661,850,130
31	Ministry of Energy (MOE)	13	9,992,329,250
32	Falaba District Council	29	8,150,463,149
33	Government Printing Department (GPD)	4	7,945,450,000
34	Bonthe Municipal Council	40	7,600,573,992
35	Sierra Leone Agricultural Research Institute (SLARI)	9	6,971,505,953
36	Sierra Leone Road Safety Authority (SLRSA)	37	6,823,538,164
37	Sierra Leone Road Transport Corporation (SLRTC)	7	6,761,089,379
38	Kenema City Council	26	6,566,922,725
39	Ministry of Fisheries and Marine Resources (MFMR)	16	6,245,983,871
40	Ministry of Water Resources (MWR)	25	5,764,531,260

Table 18 – NPPA 2021

The table below provides details of the top Forty (40) procuring entities that executed the highest value of **unplanned and unapproved** procurement activities in 2021 in violation of Section 29 of the Public Procurement Act, 2016 arranged in ascending order based on their corresponding financial values. Based on the data, the top forty MDAs accounted for 11% (Le 205,806,480,635) of the total value of procurement activities implemented during the year under review.

UNPLANNED AND UNAPPROVED PROCUREMENT ACTIVITIES IN 2021

Sn	Name of MDA'S & Local Councils	Number of Procurement Activity NOT Recorded in the Approved Plan	Value of Procurement Activity NOT Recorded in the Approved Plan (LE)
1	Institute of Public Administration and Management (IPAM)	6	38,623,613,397
2	Local Government Service Commission (LGSC)	3	35,937,333,000
3	Law Reform Commission (LRC)	4	28,580,878,488
4	Moyamba District Council	13	8,200,674,599
5	Sierra Leone Metrological Agency	2	6,806,980,642
6	Ministry of Basic and Senior Secondary Education (MBSSE)	32	6,713,966,208
7	Central Intelligence and Security Unit (CISU)	9	6,713,571,841
8	Human Right Commission Sierra Leone (HRCSL)	14	6,449,152,410
9	National Youth Commission (NAYCOM)	28	5,299,345,870
10	Decentralization Secretariat	11	5,025,259,000
11	Ministry of Mines and Mineral Resources (MMMR)	42	4,716,125,115
12	Ministry of Local Government and Rural Development (MLGRD)	7	3,477,995,134
13	Medical and Dental Council of Sierra Leone (MDCSL)	4	3,184,600,180
14	Sierra Leone Road Transport Corporation (SLRTC)	32	2,937,348,344
15	Office of the Chief Minister	9	2,671,293,150
16	Sierra Leone Civil Aviation Authority [SLCAA]	12	2,471,469,590
17	National Telecommunications Commission (NATCOM)	5	2,452,639,028
18	Port Loko District Council	12	2,330,776,278
19	Eastern Technical University	10	2,280,915,555
20	Sierra Leone Free Education Project (SLFEP)	10	2,212,062,500
21	Legal Aid Board Sierra Leone	43	2,112,192,472
22	Ministry of Political and Public Affairs (MPPA)	15	2,015,457,416
23	Law Officers Department (LOD)	10	1,890,512,833
24	Ministry of Finance (MOF)	35	1,867,073,620
25	Teaching Service Commission (TSC)	18	1,795,765,080
26	Rokel Commercial Bank (RCB)	55	1,703,393,925
27	Office of National Security (ONS)	106	1,657,208,857
28	Makeni City Council	7	1,483,412,375
29	Ministry of Information and Communication (MIC)	52	1,441,891,816
30	Sierra Leone Standards Bureau (SLSB)	14	1,365,762,000
31	Sierra Leone Shipping Agency (SLSA)	13	1,351,713,436
32	Guma Valley Water Company (GVWC)	29	1,293,024,515
33	Kono District Council	5	1,285,650,863
34	Sierra Leone Water Company (SALWACO)	50	1,137,638,659
35	Karene District Council	3	1,122,865,000
36	National Tourist Board (NTB)	41	1,118,958,072
37	Ministry of Lands Housing and Country Planning (MLHCP)	7	1,061,198,842
38	Anti-Corruption Commission (ACC)	50	1,021,576,000
39	Public Service Commission (PSC)	8	1,005,665,000
40	National Investment Board (NIB)	22	989,519,525

Table 19 – NPPA 2021

The execution of unplanned and unapproved procurement activities can disrupt budgetary allocations and financial planning leading to unexpected costs, overspending, budget deficits, or misallocation of resources, which can strain public finances and impact service delivery. This can also increase government liabilities thereby forcing government to divert funds by settling unplanned liabilities incurred by MDAs on their behalf.

Considering the negative implications on public financial management, enforcement by the Ministry of Finance (MOF) by ensuring that payments for procurement activities incurred by MDAs are strictly tied to approved procurement plans and budgets. MDAs should seek approval from the Ministry of Finance before the implementation of any emergency activity or new initiative that was not included in the approved plan and budget. This alignment is crucial for effective public financial management and will help reduce liabilities resulting from unplanned activities generated by procuring entities acting on behalf of the government without any approval. By sticking to approved procurement plans and budgets, MDAs will be prevented from overspending, and this will keep their financial activities within approved limits, ensuring that they spend on priority areas outlined in the procurement plans and contribute to more efficient and effective public financial management, which is essential for the sustainable development and growth of the country.

EXECUTION OF PROCUREMENT ACTIVITIES AS IN THE APPROVED PLAN:

The table below provides details of the top Forty (40) procuring entities that executed the highest value of procurement activities as in the approved plan in compliance with Section 29 of the Public Procurement Act, 2016 arranged in ascending order based on their corresponding financial values. The top forty MDAs accounted for 57% of the total value of procurement activities during the year under review. Procurement planning and adherence to the approved plan are essential for creating a structured, transparent, and accountable procurement process that promotes efficiency and cost-effectiveness while minimizing risks.

EXECUTION OF PROCUREMENT ACTIVITIES AS IN THE APPROVED PLAN			
Sn	Name of MDA'S & Local Councils	Number Procurement Activities Executed as Planned	Value Procurement Activities Executed as Planned (LE)
1	Project Fiduciary Management Unit (PFMU)	30	194,714,899,763
2	Electricity Distribution and Supply Authority (EDSA)	21	148,586,864,250
3	Sierra Leone Police (SLP)	5	107,108,871,050
4	National Medical Supplies Agency (NMSA)	22	51,694,466,657
5	National Commission for Social Action (NACSA)	74	50,063,303,075
6	Ministry of Health and Sanitation (MoHS)	12	48,927,495,169
7	Sierra Leone Correctional Service (SLCS)	53	48,614,922,568
8	Sierra Leone Regional Rice Value Chain	23	43,310,311,375
9	Ministry of Transport and Aviation (MTA)	9	27,753,675,000
10	Ministry of Works and Public Assets (MWPA)	26	27,394,756,128
11	National Revenue Authority (NRA)	46	27,372,677,742
12	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	7	24,650,378,133
13	Ministry of Defence (MOD)	10	23,999,906,500
14	Sierra Leone Ports Authority (SLPA)	31	20,413,271,261
15	National Fire Force (NFF)	8	20,334,787,342
16	Ministry of Basic and Senior Secondary Education (MBSSE)	3	19,111,070,880
17	Ministry of Environment (MoE)	2	16,520,106,000
18	Bo District Council	75	15,575,356,765
19	Sierra Leone Roads Authority (SLRA)	30	13,493,342,460
20	Ministry of Agriculture and Forestry (MAF)	13	12,328,037,827
21	Ministry of Information and Communication (MIC)	7	10,835,400,000
22	Ministry of Energy (MOE)	13	10,615,329,250
23	Freetown City Council (FCC)	90	10,454,674,990
24	Ministry of Finance (MOF)	11	8,688,976,700
25	National Social Security and Insurance Trust (NASSIT)	25	8,571,001,988
26	Audit Service Sierra Leone (ASSL)	12	8,045,931,130
27	Falaba District Council	26	7,881,983,149
28	Government Printing Department (GPD)	3	7,869,850,000
29	Sierra Leone Agricultural Research Institute (SLARI)	8	7,807,123,953
30	BO CITY COUNCIL	24	7,775,594,902

31	Sierra Leone Commercial Bank (SLCB)	9	7,257,377,609
32	Sierra Leone Road Transport Corporation (SLRTC)	8	6,833,122,379
33	Bonthe Municipal Council	34	6,107,767,896
34	Sierra Leone Road Safety Authority (SLRSA)	19	6,047,567,164
35	Kenema City Council	18	5,338,321,445
36	Ministry of Water Resources (MWR)	18	5,311,221,260
37	Kenema District Council	64	5,265,387,842
38	Bonthe District Council	42	5,186,718,709
39	Koidu New Sengbehun City Council (KNSCC)	74	5,174,541,170
40	Rokel Commercial Bank (RCB)	10	5,075,141,100

Table 20 – NPPA 2021

EXECUTION OF PROCUREMENT ACTIVITIES NOT AS IN THE APPROVED PLAN:

The table below provides details of the top Forty (40) procuring entities that executed the highest value of procurement activities as in the approved plan arranged in ascending order based on their corresponding financial values. The method and value of procurement stated in the approved procurement plan differs from the method and value used during execution. This is in breach of **Section 29 of the Public Procurement Act, 2016**. The top forty MDAs accounted for 33% of the total value of procurement activities during the year under review. The review further showed that 64% of the total value of activities executed in 2021 were not in the approved budget. The execution of procurement activities by changing the methods and values from that stated in the approved procurement plans (mostly from open competitive methods to non-competitive methods) without adhering to the approved procedures in the legal framework shows a deliberate effort by MDAs to avoid the application of the right procedures based on threshold.

EXECUTION OF PROCUREMENT ACTIVITIES NOT AS IN THE APPROVED PLAN			
Sn	Name of MDA'S & Local Councils	Number Procurement Activities NOT Executed as Planned	Value Procurement Activities NOT Executed as Planned (LE)
1	Conservation Trust Fund	16	118,454,116,588
2	Millennium Challenge Coordinating Unit	304	98,851,893,330
3	Moyamba District Council	153	62,140,998,587
4	Sierra Leone Produce Marketing Company (SLPMC)	13	47,082,303,496
5	National Drug Law Enforcement Agency (NDLEA)	2	35,865,300,000
6	Sierra Leone National Commission on Small Arms	13	27,086,051,374
7	National Civil Registration Authority (NCRA)	3	16,109,224,715
8	Sierra Leone Electricity and Water Regulatory Commission	256	15,875,009,135
9	Legal Aid Board Sierra Leone	81	14,533,939,152
10	Sierra Leone Correctional Service (SLCS)	136	14,277,217,819
11	Ministry of Lands Housing and Country Planning (MLHCP)	19	13,180,445,000
12	Sierra Leone Investment & Export Promotion Agency (SLIEPA)	14	12,800,308,000
13	Sierra Leone Insurance Commission (SLICOM)	49	11,176,362,808
14	Port Loko District Council	12	10,166,569,858
15	National Commission for Social Action (NACSA)	13	10,000,683,000
16	Medical and Dental Council of Sierra Leone (MDCSL)	16	9,393,880,678
17	Office of the Ombudsman	227	8,567,947,900
18	National Youth Service (NYS)	16	8,257,622,599
19	National Protected Area Authority (NPAA)	22	8,246,012,000
20	Ministry of Local Government and Rural Development (MLGRD)	15	7,860,143,460

21	Public Sector Reform Unit (PSRU)	77	7,580,582,553
22	Ministry of Health and Sanitation (MoHS)	4	7,207,245,642
23	Cabinet Secretariat	12	6,891,161,841
24	Tonkolili District Council	17	6,002,712,966
25	Eastern Technical University	43	5,904,929,450
26	Sierra Leone Airport Authority (SLAA)	15	4,203,925,842
27	National Social Security and Insurance Trust (NASSIT)	65	3,817,579,000
28	National Medical Supplies Agency (NMSA)	7	3,615,919,000
29	Human Right Commission Sierra Leone (HRCSL)	81	3,386,009,251
30	National Authorising Office (NAO)	128	3,358,519,486
31	National Water Resources Management Agency (NWRMA)	30	3,170,162,416
32	Ministry of Environment (MoE)	91	2,945,708,810
33	Sierra Leone Agricultural Research Institute (SLARI)	68	2,894,142,782
34	Sierra Leone Broadcasting Corporation [SLBC]	61	2,888,163,472
35	Sierra Leone Free Education Project (SLFEP)	42	2,649,532,200
36	Sierra Leone Civil Aviation Authority [SLCAA]	47	2,612,375,000
37	Ministry of Planning and Economic Development (MOPED)	69	2,572,577,850
38	Ministry of Sports (MOS)	13	2,463,721,490
39	Sierra Leone Regional Rice Value Chain	15	2,383,361,221
40	Ministry of Mines and Mineral Resources (MMMR)	42	2,379,056,100

Table 21 – NPPA 2021

It is important to note that a procurement process begins with procurement planning and robust planning lays the foundation for a procurement process that is efficient, transparent, and aligned with the overarching goals of the public sector, ultimately leading to improved service delivery and better utilization of public resources. This approach fosters fair judgment and informed decision-making, which are essential for the success of government service delivery.

By minimizing the need for emergency orders or waivers, planning helps in avoiding rushed decisions that may compromise quality or value. Procurement planning forces procuring entities to use public funds efficiently and responsibly. By focusing on efficiency, effectiveness, and transparency, procuring entities will achieve better outcomes from procurement activities while maximizing the value of taxpayers' money. Using procurement planning as a tool to evaluate and improve the procurement process will lead to more fair and informed decision-making, reducing the need for emergency orders or waivers and ultimately ensuring that procurement contracts provide the best value possible.

THE NON-EXECUTION OF PROCUREMENT ACTIVITIES AS IN THE APPROVED PROCUREMENT PLAN MAY BE DUE TO EITHER OF THE FOLLOWING FACTORS:

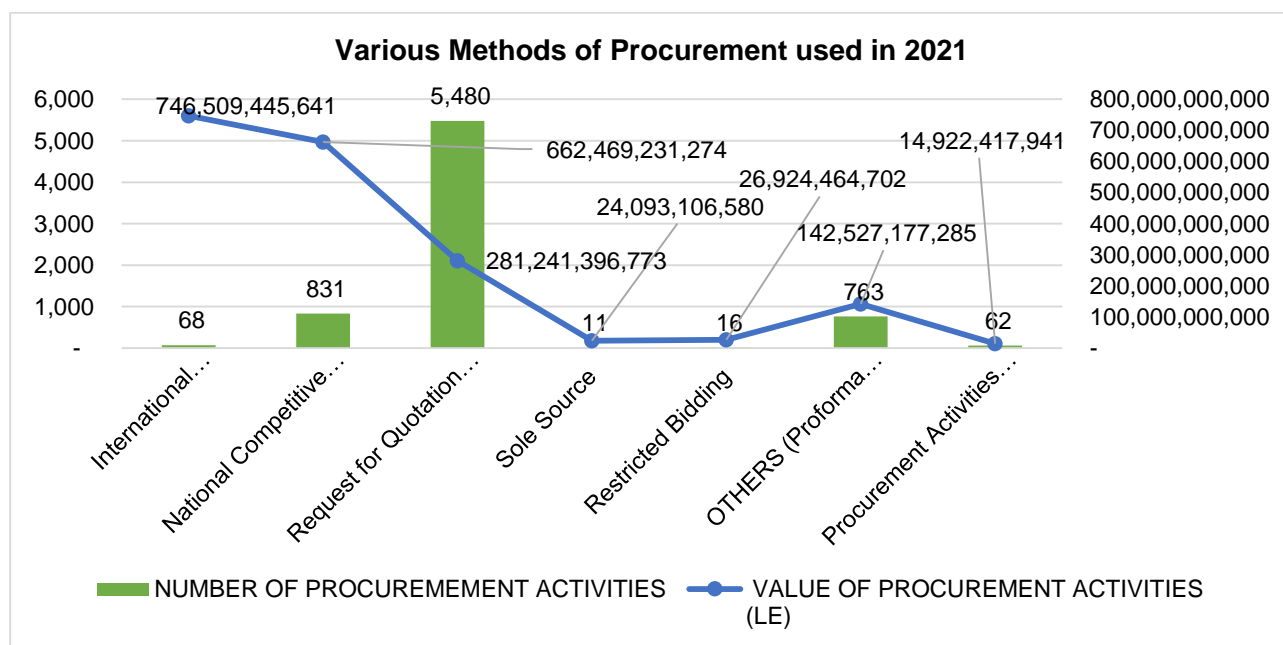
- Implementation of the activity using a procurement method other than what was stated and approved in the procurement plan at the start of the year;
- Change in the value of the activity when compared to what was approved in the procurement plan.
- There is change in the time of execution when compared to what was stated in the approved plan.
- Change in the subject or title of procurement from to what was stated in the approved plan.
- Change in the procurement number from what was approved in the plan.

It is important to note that Section 29 (6) of the Public Procurement Act, 2016 clearly outlines a process for procuring entities to review and update their approved plans as and when necessary and should notify the NPPA on a quarterly basis for publication. Adhering to the legal framework and updating the approved plans regularly is crucial as procurement planning and implementation of procurement activities in line with the approved plan remains a significant challenge in the public sector procurement landscape.

v. *The various Methods of Procurement used in 2021*

The choice of procurement method is crucial in the procurement process and is typically decided during the planning phase. In deciding the procurement method, considerations are given to the value of procurement based on threshold, the lead-time and compliance with the legal framework. Open competitive methods in public procurement are the most favored as they help promote transparency, fairness, economy, efficiency and that the best value for money is achieved.

The graph below provides details of the various methods of procurement used in 2021 and their corresponding values. The data shows that 74% of the total value amounting to One trillion, four hundred and eight billion, nine hundred and seventy-eight million, six hundred and seventy-six thousand, nine hundred and fifteen leones (Le 1,408,978,676,915) accounted for procurement executed through open competitive methods (ICB and NCB) through eight hundred and ninety-nine (899) activities being 13% of the total number of procurement activities whereas, 88% of the total number of procurements accounted for non-competitive methods. When compared with 2020 data, there is huge improvement in the use of open competitive methods, which is good for the procurement landscape. However, there is continuous growth in the number of the Request for Quotation (RFQ) method used.



The table below provides details of the various procurement methods used for the various categories of procurement during the 2021 financial year:

Methods of Procurement for the Categories of Procurement in 2021

Methods of Procurement	NUMBER OF PROCUREMENT ACTIVITIES	VALUE OF PROCUREMENT ACTIVITIES (LE)
ICB Goods	53	653,355,047,074
ICB Works	10	83,645,286,445
ICB Services	7	9,509,112,123
NCB Goods	403	279,786,463,769
NCB Works	357	327,591,479,791
NCB Services	71	55,091,287,714
RFQ Goods	4,100	164,329,805,637
RFQ Works	274	34,042,991,122
RFQ Services	1,106	82,868,600,015
Sole Source Goods	8	20,730,503,850
Sole Source Works	1	2,341,802,730
Sole Source Services	2	-
Restricted Bidding Goods	6	23,028,187,935
Restricted Bidding Works	4	2,847,479,755
Restricted Bidding Services	6	1,048,797,012
OTHERS - Goods	389	109,506,496,733
OTHERS - Works	30	7,115,004,653
OTHERS - Services	344	25,905,675,899
Method NOT Available - Goods	30	1,687,866,840
Method NOT Available - Works	11	11,011,497,396
Method NOT Available - Services	21	2,223,053,705

Table 22 – NPPA 2021

USE OF OPEN COMPETITIVE METHODS OF INTERNATIONAL COMPETITIVE BIDDING (ICB) AND NATIONAL COMPETITIVE BIDDING (NCB)

Based on the data, 68 (sixty-eight) activities being 1% of the total number of procurement activities amounted to Le 746,509,445,641 (Seven hundred and forty-six billion, five hundred and nine million, four hundred and forty-five thousand, six hundred and forty-one Leones) being 39% of the total value of procurements were executed using International Competitive Bidding (ICB) method. National Competitive Bidding (NCB) method accounted for Le 662,469,231,274 (Six hundred and sixty-two billion, four hundred and sixty-nine million, two hundred and thirty-one thousand, two hundred and seventy-four Leones) being 35% of the total value of activities implemented through 831 (Eight hundred and thirty-one) activities being 11% of the total number of procurement activities.

The table below provides details of the Twenty-three (23) PEs with the highest value of procurement activities using the International Competitive Bidding (ICB) and National Competitive Bidding (NCB) methods arranged in ascending order based on their corresponding financial values.



Use of International Competitive Bidding Method by Procuring Entities in 2021

PROCUREMENT ACTIVITIES EXECUTED USING INTERNATIONAL COMPETITIVE BIDDING METHOD (ICB) IN 2021			
Sn	Name of MDA'S & Local Councils	Number of Procurement Activities Executed using International Competitive Bidding Method (ICB)	Value of Procurement Activities Executed using International Competitive Bidding Method (ICB) (LE)
1	Electricity Distribution and Supply Authority (EDSA)	9	136,717,485,000
2	Sierra Leone Free Education Project (SLFEP)	6	112,197,593,600
3	Sierra Leone Police (SLP)	2	81,997,517,700
4	Project Fudiciary Management Unit (PFMU)	1	77,818,860,000
5	National Social Security and Insurance Trust (NASSIT)	8	52,758,043,364
6	National Medical Supplies Agency (NMSA)	7	50,893,370,660
7	Ministry of Basic and Senior Secondary Education (MBSSE)	1	46,836,843,496
8	Sierra Leone Road Transport Corporation (SLRTC)	1	34,740,000,000
9	Ministry of Transport and Aviation (MTA)	4	27,685,000,000
10	Ministry of Defence (MOD)	1	23,272,920,000
11	Sierra Leone Ports Authority (SLPA)	1	18,820,314,761
12	Ministry of Environment (MoE)	1	16,505,100,000
13	Ministry of Agriculture and Forestry (MAF)	7	12,725,062,800
14	Ministry of Works and Public Assets (MWPA)	2	11,426,221,749
15	National Fire Force (NFF)	1	11,266,365,000
16	Sierra Leone Regional Rice Value Chain	2	10,197,094,123
17	Government Printing Department (GPD)	1	6,483,000,000
18	Rokel Commercial Bank (RCB)	3	3,871,500,000
19	Ministry of Finance (MOF)	1	3,239,000,000
20	Sierra Leone Roads Authority (SLRA)	1	3,077,348,828
21	Anti-Corruption Commission (ACC)	1	2,651,286,561
22	Electricity Generating and Transmission Company (EGTC)	1	995,000,000
23	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	1	330,478,000

Table 23 – NPPA 2021

Use of National Competitive Bidding Method by Procuring Entities in 2021

Sn	Name of MDA'S & Local Councils	Number of Procurement Activities Executed using National Competitive Bidding Method (NCB)	Value of Procurement Activities Executed using National Competitive Bidding Method (NCB) (LE)
1	Office of the Chief Minister	3	73,620,109,058
2	Road Maintenance Fund Administration (RMFA)	56	73,541,336,942
3	Koinadugu District Council	14	51,799,759,884
4	Ministry of Political and Public Affairs (MPPA)	72	47,529,155,867
5	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	19	32,885,264,113
6	National Disaster Management Agency (NDMA)	40	27,839,833,807
7	Ministry of Internal Affairs (MIA)	15	24,274,932,497
8	Sierra Leone Road Safety Authority (SLRSA)	91	21,832,324,800
9	Institute of Public Administration and Management (IPAM)	1	19,089,335,880
10	Sierra Leone Maritime Administration (SLMA)	3	18,051,134,400
11	Sierra Leone Postal Service (SALPOST)	23	16,098,120,152
12	Ministry of Health and Sanitation (MoHS)	8	11,906,020,000
13	Rokel Commercial Bank (RCB)	7	11,398,085,250
14	Kono District Council	1	10,380,000,000
15	Kailahun District Council	7	9,942,079,250
16	Moyamba District Council	3	8,920,540,642
17	Karene District Council	10	8,630,376,700
18	National Insurance Company Limited (NIC)	1	8,018,209,599
19	Sierra Leone Broadcasting Corporation [SLBC]	11	7,911,701,853
20	Sierra Leone Produce Monitoring Board (SLPMB)	7	7,837,357,450
21	Right to Access Information Commission (RAIC)	16	7,787,010,924
22	Ministry of Basic and Senior Secondary Education (MBSSE)	14	7,528,428,935
23	National Drug Law Enforcement Agency (NDLEA)	12	7,094,370,892
24	Sierra Leone Produce Marketing Company (SLPMC)	21	6,255,151,100
25	Environmental Protection Agency (EPA)	12	6,272,822,225
26	Ministry of Defence (MOD)	5	6,254,475,192
27	Kenema City Council	3	6,159,933,002
28	Bank of Sierra Leone (BSL)	4	6,159,524,370
29	Electricity Generating and Transmission Company (EGTC)	9	5,744,132,149
30	National Social Security and Insurance Trust (NASSIT)	12	4,958,372,280
31	Ministry of Transport and Aviation (MTA)	4	4,887,288,100
32	Falaba District Council	16	4,571,040,010
33	Ministry of Information and Communication (MIC)	6	4,342,863,200
34	Ernest Bai Koroma University of Science and Technology (Magburaka)	13	4,330,648,753
35	Western Area District Council (Ward C)	9	3,624,397,833
36	Project Fudiciary Management Unit (PFMU)	5	3,354,607,000
37	Office of the Vice President	2	3,322,898,364
38	Port Loko City Council	7	3,244,951,100
39	Sierra Leone Metrological Agency	10	3,163,987,872
40	Port Loko District Council	8	3,017,716,600

Table 24 – NPPA 2021

Procurement Activities in Competitive Threshold Reviewed & Endorsed by NPPA

In accordance with Section 14(2)(p) of the Public Procurement Act, 2016, procuring entities are mandated to submit their procurement activities to the National Public Procurement Authority (NPPA). This submission is part of the end-to-end procurement review process and applies to all procurement activities from the tender preparation phase through to the evaluation process. The requirement specifically pertains to activities involving competitive methods, ensuring that they undergo a thorough review for technical correctness. The end-to-end review process is designed to ensure fairness, transparency, and competition in the procurement process by ensuring optimal value and quality in the goods or services acquired. **The table below provides details of top 40 (Forty) procuring entities that complied with the above section arranged based on values.**

Procurement Activities in Competitive Threshold Reviewed & Endorsed by NPPA IN 2021			
Sn	Name of MDA'S & Local Councils	Number of Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	Value of Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB) (LE)
1	Electricity Distribution and Supply Authority (EDSA)	16	148,115,570,250
2	Sierra Leone Police (SLP)	6	116,708,871,050
3	Ministry of Basic and Senior Secondary Education (MBSSE)	2	65,926,179,376
4	Ministry of Health and Sanitation (MoHS)	12	64,577,339,884
5	National Social Security and Insurance Trust (NASSIT)	16	56,278,029,325
6	National Medical Supplies Agency (NMSA)	14	53,821,087,662
7	Sierra Leone Road Transport Corporation (SLRTC)	7	42,082,347,450
8	Sierra Leone Correctional Service (SLCS)	33	40,666,649,438
9	Ministry of Transport and Aviation (MTA)	12	38,051,820,000
10	Ministry of Works and Public Assets (MWPA)	13	29,594,967,496
11	National Revenue Authority (NRA)	38	26,704,093,807
12	Ministry of Defence (MOD)	1	23,272,920,000
13	National Fire Force (NFF)	4	20,186,905,642
14	Sierra Leone Ports Authority (SLPA)	5	20,144,009,161
15	Ministry of Environment (MoE)	1	16,505,100,000
16	Ministry of Agriculture and Forestry (MAF)	10	14,816,214,827
17	Ministry of Information and Communication (MIC)	1	10,380,000,000
18	Ministry of Energy (MOE)	8	9,942,079,250
19	Sierra Leone Roads Authority (SLRA)	6	8,070,793,758
20	National Tourist Board (NTB)	1	8,018,209,599
21	Government Printing Department (GPD)	3	7,869,850,000
22	Bo District Council	14	7,528,428,935
23	Ministry of Fisheries and Marine Resources (MFMR)	3	6,159,933,002
24	Bonthe Municipal Council	1	5,484,432,338
25	Sierra Leone Commercial Bank (SLCB)	1	5,098,747,974
26	Freetown City Council (FCC)	3	5,039,524,370
27	Bank of Sierra Leone (BSL)	12	4,591,286,280
28	Sierra Leone Road Safety Authority (SLRSA)	10	4,575,800,304
29	Koidu New Sengbehun City Council (KNSCC)	16	4,571,040,010
30	Kenema City Council	10	4,439,180,030
31	Ministry of Water Resources (MWR)	6	4,342,863,200
32	Falaba District Council	4	3,578,574,084
33	Kenema District Council	11	3,511,216,353
34	Anti-Corruption Commission (ACC)	8	3,425,396,311
35	Rokel Commercial Bank (RCB)	9	3,370,516,600
36	Audit Service Sierra Leone (ASSL)	6	3,354,607,000
37	Public Service Commission (PSC)	1	3,319,212,864
38	National Commission for Social Action (NACSA)	8	3,271,439,473
39	Road Maintenance Fund Administration (RMFA)	7	3,244,951,100
40	Fourah Bay College (FBC)	7	2,781,579,301

Table 24 – NPPA 2021

Procurement Activities in Competitive Threshold **NOT** Reviewed & Endorsed by NPPA

The table below provides details of top 40 (Forty) procuring entities that failed to submit their procurement activities with values within competitive threshold to the NPPA for technical review arranged based on values. **This is in breach of Section 14 (2) (p) of the Public Procurement Act, 2016.**

Procurement Activities in Competitive Threshold NOT Reviewed & Endorsed by NPPA in 2021			
Sn	Name of MDA'S & Local Councils	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) (LE)
1	National Council for Civic Education and Development	22	166,195,966,168
2	Public Private Partnership Unit (PPPU)	15	113,731,542,988
3	Immigration Department	81	59,838,558,602
4	Sierra Leone National Commission on Small Arms	39	50,973,248,375
5	Port Loko City Council	23	33,488,702,504
6	Sierra Leone Standards Bureau (SLSB)	18	30,613,607,458
7	Sierra Leone Postal Service (SALPOST)	78	17,718,542,600
8	Bonthe District Council	11	11,869,376,700
9	Office of the Ombudsman	20	9,811,234,785
10	National Water Resources Management Agency (NWRMA)	6	7,707,183,953
11	Cabinet Secretariat	10	7,039,809,740
12	Legal Aid Board Sierra Leone	9	6,828,444,109
13	Law Reform Commission (LRC)	17	5,697,789,981
14	Law Officers Department (LOD)	17	4,636,494,453
15	Bo District Council	16	3,934,140,065
16	Ministry of Transport and Aviation (MTA)	3	3,867,289,800
17	National Telecommunications Commission (NATCOM)	3	3,716,700,000
18	Fourah Bay College (FBC)	7	2,938,912,199
19	Pujehun District Council	6	2,771,326,483
20	Tertiary Education Commission (TEC)	6	2,753,008,733
21	Financial Intelligence Unit (FIU)	1	2,260,000,000
22	Sierra Leone Correctional Service (SLCS)	5	2,185,194,500
23	National Youth Commission (NAYCOM)	1	2,127,393,586
24	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	3	2,009,642,195
25	Sierra Leone Road Safety Authority (SLRSA)	10	1,977,439,000
26	Ministry of Trade and Industry (MTI)	6	1,882,048,300
27	Ministry of Works and Public Assets (MWPA)	5	1,865,610,654
28	Road Maintenance Fund Administration (RMFA)	7	1,778,816,250
29	Public Service Commission (PSC)	4	1,774,577,000
30	Freetown City Council (FCC)	8	1,758,439,799
31	Sierra Leone Petroleum Directorate (PDSL)	11	1,719,356,460
32	Sierra Leone Commercial Bank (SLCB)	5	1,625,250,000
33	Environmental Protection Agency (EPA)	7	1,586,987,500
34	Conservation Trust Fund	5	1,342,904,075
35	Guma Valley Water Company (GVWC)	3	1,321,918,975
36	National Commission for Privatisation (NCP)	5	1,320,947,335
37	National Commission for Social Action (NACSA)	3	1,283,803,052
38	Sierra Leone Library Board (SLLB)	6	1,059,455,472
39	National Youth Service (NYS)	5	1,039,437,500
40	Kenema City Council	6	1,029,735,500

Table 25 – NPPA 2021

Overuse of the Request for Quotation Method

Based on the 2021 data, the Request for Quotation method accounted for five thousand, four hundred and eighty (5,480) activities being 76% of the total number of procurement activities. RFQ accounted for the highest number of activities executed during the year under review but only 15% (Le 281,241,396,773) of the total value of procurement activities.

The Request for Quotation (RFQ) method is legally enshrined in Section 44 of the Public Procurement Act of 2016 which makes it legal for use by procuring entities. The conditions to qualify for the use of RFQ is clearly stated in the PP Act. The threshold for RFQ is also specified in the First Schedule of the PP Act, but reviewed and published in the Public Procurement Regulations, 2020. Ideally, RFQ methods should be typically used for small-value procurement that involves off-the-shelf or readily available goods, works, or services. Section 44 of the Public Procurement Act, 2016 is designed to streamline the procurement process for smaller-scale acquisitions that are straightforward and do not require more complex procurement procedures leading to faster turnaround times. It helps ensure efficiency and cost-effectiveness in acquiring necessary goods, works, or services within the public sector. Unfortunately, 76% (seventy-six percent) of the activities implemented in 2021 were through RFQ method. When compared with 2020 data, there is growth of 3% (three percent) in the number of procurement activities executed through RFQ in 2021.

Overreliance by procuring entities on RFQs increases the risk of favoritism or bias toward certain suppliers, thereby reducing competition and increasing costs. Heavy reliance on RFQ by procuring entities signals lack of proper procurement planning, risk of fairness in the procurement process thereby stifling innovation and creativity in the procurement of goods, works and services. It is important to adhere to the approved thresholds outlined in the legal framework to ensure compliance with public procurement regulations. This helps maintain transparency, fairness, and efficiency in the procurement process while ensuring that public funds are utilized appropriately.

The table below provides a list of the top 40 (forty) users of the Request for Quotation and their corresponding values in 2021 arranged based on values. Shockingly, the top 40 (forty) users of the RFQ method accounted for 3,106 (three thousand one hundred and six) being forty-three (43%) of the total number of procurement activities amounting to Le 218,037,781,049 (Two hundred and eighteen Billion, thirty-seven million, seven hundred and eighty-one thousand and forty-nine leones) of the cumulative procurement value of activities executed in 2021.

PROCUREMENT ACTIVITIES EXECUTED USING REQUEST FOR QUOTATION IN 2021

Sn	Name of MDA'S & Local Councils	Number of Procurement Activities Executed using Request for Quotation Method (RFQ)	Value of Procurement Activities Executed using Request for Quotation Method (RFQ) (LE)
1	Freetown City Council (FCC)	28	40,717,793,935
2	Ministry of Internal Affairs (MIA)	197	22,324,145,649
3	National Disaster Management Agency (NDMA)	21	14,959,608,044
4	Sierra Leone Road Transport Corporation (SLRTC)	158	10,859,416,319
5	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	13	10,012,795,953
6	Environmental Protection Agency (EPA)	151	8,112,729,620
7	Political Parties Registration Commission (PPRC)	278	7,702,520,208
8	Ministry of Fisheries and Marine Resources (MFMR)	243	7,175,647,250
9	National Council for Civic Education and Development	15	7,161,093,109
10	National Telecommunications Commission (NATCOM)	83	7,113,426,488
11	National Water Resources Management Agency (NWRMA)	9	6,903,105,000
12	Law Officers Department (LOD)	226	6,753,872,400
13	National Investment Board (NIB)	95	4,180,772,300
14	Ministry of Political and Public Affairs (MPPA)	7	3,552,325,000
15	Judicial & Legal Service Commission (High Court Court of Appeal Supreme Court)	62	3,542,881,500
16	Sierra Leone Local Content Agency	150	3,442,269,454
17	Karene District Council	107	3,441,040,610
18	National Mineral Agency (NMA)	63	3,106,550,500
19	Makeni City Council	77	2,813,343,025
20	Tonkolili District Council	43	2,724,529,450
21	Sierra Leone Airport Authority (SLAA)	59	2,640,573,872
22	Accountant General's Department (AGD)	42	2,471,463,300
23	Sierra Leone Road Safety Authority (SLRSA)	16	2,447,601,221
24	Sierra Leone Free Education Project (SLFEP)	77	2,385,431,500
25	National Hiv/Aids Secretariate	45	2,329,785,350
26	Ministry of Labour and Social Security (MLSS)	37	2,245,359,891
27	Sierra Leone Produce Monitoring Board (SLPMB)	92	2,174,839,557
28	Port Loko City Council	84	2,164,339,707
29	Ministry of Energy (MOE)	20	1,942,495,936
30	National Authorising Office (NAO)	47	1,926,393,000
31	National Public Procurement Authority (NPPA)	25	1,899,292,000
32	Bombali District Council	32	1,866,774,250
33	Sierra Leone Correctional Service (SLCS)	20	1,813,847,840
34	Sierra Leone Petroleum Directorate (PDSL)	102	1,765,079,665
35	Electricity Generating and Transmission Company (EGTC)	65	1,734,858,782
36	Human Right Commission Sierra Leone (HRCSL)	94	1,674,473,257
37	Sierra Leone Library Board (SLLB)	48	1,637,036,750
38	Sierra Leone Metrological Agency	82	1,631,166,815
39	National Youth Commission (NAYCOM)	21	1,567,804,060
40	BO CITY COUNCIL	25	1,553,000,675

Table 26 – NPPA 2021

The table below provides list of the top 20 (twenty) users of the Request for Quotation and their corresponding values arranged based on the number of activities in 2021.

HIGHEST USERS OF REQUEST FOR QUOTATION IN 2021			
Sn	Name of MDA'S & Local Councils	Number of Procurement Activities Executed using Request for Quotation Method (RFQ)	Value of Procurement Activities Executed using Request for Quotation Method (RFQ) (LE)
1	Political Parties Registration Commission (PPRC)	278	40,717,793,935
2	Ministry of Fisheries and Marine Resources (MFMR)	243	22,324,145,649
3	Law Officers Department (LOD)	226	14,959,608,044
4	Ministry of Internal Affairs (MIA)	197	10,859,416,319
5	Sierra Leone Road Transport Corporation (SLRTC)	158	10,012,795,953
6	Environmental Protection Agency (EPA)	151	8,112,729,620
7	Sierra Leone Local Content Agency	150	7,702,520,208
8	Office of the Vice President	124	7,175,647,250
9	Ministry of Trade and Industry (MTI)	108	7,161,093,109
10	Karene District Council	107	7,113,426,488
11	Sierra Leone Petroleum Directorate (PDSL)	102	6,903,105,000
12	Independent Media Commission (IMC)	99	6,753,872,400
13	National Investment Board (NIB)	95	4,180,772,300
14	Human Right Commission Sierra Leone (HRCSL)	94	3,552,325,000
15	Sierra Leone Produce Monitoring Board (SLPMB)	92	3,542,881,500
16	Port Loko City Council	84	3,442,269,454
17	National Telecommunications Commission (NATCOM)	83	3,441,040,610
18	Sierra Leone Metrological Agency	82	3,106,550,500
19	Makeni City Council	77	2,813,343,025
20	Sierra Leone Free Education Project (SLFEP)	77	2,724,529,450

Table 27 – NPPA 2021

PROCUREMENT ACTIVITIES ABOVE RFQ THRESHOLD EXECUTED USING RFQ

It is disheartening to see that despite efforts by the Regulatory Authority through various reforms to encourage fair and transparent procurement practices, some procuring entities are still finding ways to bypass regulations and engage in misconduct in the implementation of procurement activities. The table below provides details of procuring entities that used RFQ method to execute activities with values above the RFQ threshold enshrined in the legal framework. The Public Procurement legal framework clearly sets thresholds for all procurement methods, which makes it mandatory that implementation of activities must follow the legal framework. The deliberate act by procuring entities in the execution of activities that exceed these thresholds undermines the public procurement landscape.

PROCUREMENT ACTIVITIES ABOVE RFQ THRESHOLD EXECUTED USING RFQ IN 2021			
Sn	Name of MDA'S & Local Councils	Number of Procurement Activities above RFQ threshold Executed using RFQ	Value of Procurement Activities above RFQ threshold Executed using RFQ (Le)
1	Bo District Council	37	19,852,539,763
2	BO CITY COUNCIL	6	14,823,776,044
3	Bank of Sierra Leone (BSL)	2	9,867,754,500
4	National Sports Authority (NSA)	9	6,828,444,109
5	National Commission for Social Action (NACSA)	7	6,769,355,000
6	National Social Security and Insurance Trust (NASSIT)	14	4,304,089,550
7	National Revenue Authority (NRA)	14	3,498,254,453
8	Audit Service Sierra Leone (ASSL)	3	3,272,955,000
9	Bombali District Council	5	2,185,194,500
10	National Hiv/Aids Secretariate	3	1,321,918,975
11	Bonthe Municipal Council	1	1,095,567,800
12	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	3	1,066,462,188

13	Financial Intelligence Unit (FIU)	1	1,000,000,000
14	Kailahun District Council	2	883,803,052
15	Ministry of Works and Public Assets (MWPA)	5	833,622,990
16	Koidu New Sengbehun City Council (KNSCC)	5	820,528,897
17	Kambia District Council	2	778,302,500
18	National Civil Registration Authority (NCRA)	4	727,750,000
19	Karene District Council	2	711,095,490
20	Ministry of Energy (MOE)	1	623,000,000
21	Ministry of Defence (MOD)	4	615,848,300
22	Ministry of Water Resources (MWR)	2	526,036,000
23	Administrator & Registrar General's Office (OARG)	2	505,850,000
24	Ministry of Fisheries and Marine Resources (MFMR)	3	505,577,869
25	Ministry of Labour and Social Security (MLSS)	1	471,933,000
26	Environmental Protection Agency (EPA)	2	411,700,000
27	Ministry of Agriculture and Forestry (MAF)	2	389,674,000
28	Freetown City Council (FCC)	2	313,750,000
29	Milton Margai Technical University (MMTU)	2	297,000,000
30	Port Loko District Council	2	275,704,151
31	National Electoral Commission (NEC)	1	274,470,000
32	National Telecommunications Commission (NATCOM)	2	274,020,000
33	Njala University	2	224,825,000
34	Human Resource Management Office (HRMO)	1	224,765,500
35	National Youth Service (NYS)	1	213,746,916
36	Petroleum Regulatory Agency (PRA)	2	213,353,000
37	National Public Procurement Authority (NPPA)	1	205,530,000
38	Eastern Technical University	2	203,434,800
39	Rokel Commercial Bank (RCB)	1	198,000,000
40	Ministry of Information and Communication (MIC)	1	197,726,600
41	Law Officers Department (LOD)	1	197,292,900
42	Judicial & Legal Service Commission (High Court Court of Appeal Supreme Court)	1	193,540,000
43	Kenema City Council	1	176,000,000
44	National Mineral Agency (NMA)	1	171,350,000
45	Immigration Department	1	160,000,000
46	Freetown Teachers College (FTC)	1	144,192,175
47	Independent Procurement Review Panel (IPRP)	1	143,152,000
48	Kenema District Council	1	139,100,000
49	Sierra Leone Ports Authority (SLPA)	1	134,877,000
50	Ministry of Lands Housing and Country Planning (MLHCP)	1	112,020,000
51	Makeni City Council	1	107,183,790
52	Office of the Ombudsman	1	103,510,351
53	Kono District Council	1	102,816,000

Table 28 – NPPA 2021

It is crucial for procuring entities to strictly adhere to the procurement thresholds and procedures outlined in the legal framework. Procuring entities are encouraged to use competitive open methods to sign framework contract that offers efficiency, flexibility, cost savings, compliance, and improved supplier relationships by aggregating the values of requirements of frequently procured items. Framework contracts set out the terms and conditions under which specific purchases (call-offs) can be made during a defined period, typically for goods, services, or works. Procuring entities are required to conduct proper market assessments, using appropriate procurement methods for different thresholds, ensuring competition, maintaining transparency, and documenting the procurement process thoroughly.

The Use of Restricted Methods of Procurement in 2021

The use of open competitive methods of procurement are the most preferred in public procurement because it helps ensure transparency and fairness in the procurement process leading to better value for money in the acquisition of goods, services, or works by procuring entities, help prevent favoritism, corruption, and as well as forestalling monopolistic practices by encouraging broader market participation. However, in practice, the choice of the methods of procurement by procuring entities often depends on factors such as the nature of the goods or services being procured, the urgency of the procurement, budget constraints, and the regulatory environment. Striking a balance between ensuring fair competition and achieving efficiency and quality outcomes is crucial in public procurement processes.

Therefore, the use of restricted and non-competitive methods of procurement like Sole Source, Restricted Bidding, and Request for Quotations are not wrong as they are provided for in the legal framework on public procurement and are necessary for specific purposes within the public procurement landscape. These methods can be justified in certain situations such as when there is a need for urgency, specialized expertise, or when there is only one qualified supplier available. However, it is essential to note that whilst restricted and noncompetitive methods of procurement offer flexibility and efficiency in certain situations, they also require transparency and adherence to regulations to ensure fairness, competition, and value for money to prevent abuse.

The Use of Sole Source Procurement Method

Based on the data, there is a decrease in the number and value of procurement activities executed through Sole Source procurement method when compared with the 2020 data in line with **Section 47 of the Public Procurement Act, 2016**. The records show that 11 (eleven) activities amounting to Le 24,093,106,580 (Twenty-four billion, ninety-three million, one hundred and six thousand, five hundred and eighty Leones) representing 1% of the total value of procurements implemented by 9 (nine) procuring entities. The table below provides details of the procuring entities that executed procurement activities using Sole Source method in 2021 and their corresponding values.

PROCUREMENT ACTIVITIES EXECUTED USING SOLE SOURCE METHOD IN 2021			
Sn	Name of MDA'S & Local Councils	Number of Procurement Activities Executed using Sole Source Method	Value of Procurement Activities Executed using Sole Source Method (LE)
1	Sierra Leone Civil Aviation Authority [SLCAA]	1	16,660,218,950
2	Kambia District Council	1	2,341,802,730
3	Cabinet Secretariat	1	1,522,015,000
4	Milton Margai Technical University (MMTU)	2	1,244,865,000
5	National Fire Force (NFF)	2	851,548,500
6	Bo District Council	1	720,800,000
7	National Authorising Office (NAO)	1	301,440,000
8	Kailahun District Council	1	225,950,400
9	Koidu New Sengbehun City Council (KNSCC)	1	224,466,000

Table 29 – NPPA 2021

The Use of Restricted Bidding Procurement Method

Based on the data, 6 (six) procuring entities accounted for 16 (sixteen) procurement activities amounting to Le 26,924,464,702 (Twenty-six billion, nine hundred and twenty-four million, four hundred and sixty-four thousand, seven hundred and two Leones) using Restricted Bidding method in 2021 financial year. The table below provides details of procuring entities and their corresponding values:

PROCUREMENT ACTIVITIES EXECUTED USING RESTRICTED BIDDING METHOD IN 2021			
Sn	Name of MDA'S & Local Councils	Number of Procurement Activities Executed using Restricted Bidding Method	Value of Procurement Activities Executed using Restricted Bidding Method (LE)
1	Government Printing Department (GPD)	1	13,236,960,000
2	Ministry of Gender and Children's Affairs (MGCA)	4	6,897,021,435
3	Decentralization Secretariat	3	4,764,126,500
4	Ministry of Lands Housing and Country Planning (MLHCP)	4	955,377,012
5	Kono District Council	2	897,479,755
6	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	1	173,500,000

Table 30 – NPPA 2021

THE USE OF PROFORMA INVOICING, INTERNAL MEMOS PROCUREMENT METHODS REFERRED TO AS “OTHERS.”

The use of proforma invoicing, internal memos, direct/single sourcing referred to as “Others” that are not provided for in the legal framework by procuring entities undermines the public procurement landscape. The use of proforma invoicing and other non-approved procurement methods can lead to overestimation of costs, favoritism and collusion and this undermines transparency, fairness, and efficiency in the procurement process as they do not include any competitive bidding process. The use of non-approved methods poses legal risks to the procuring entity as they do not constitute a legal and binding contract.

The table below provides details of the top 40 (forty) procuring entities that executed procurement activities using other noncompetitive methods like Direct Sourcing, Proforma Invoicing referred to as “OTERS” based on values.

PROCUREMENT ACTIVITIES EXECUTED USING OTHER Methods (Direct Sourcing, Proforma etc) IN 2021

Sn	Name of MDA'S & Local Councils	Number of Procurement Activities Executed using OTHER Methods (Direct Sourcing, Proforma etc)	Value of Procurement Activities Executed using OTHER Methods (Direct Sourcing, Proforma etc) (LE)
1	Project Fiduciary Management Unit (PFMU)	45	89,540,161,750
2	Fourah Bay College (FBC)	16	25,004,101,100
3	Bonthe District Council	5	5,971,019,453
4	Ministry of Lands Housing and Country Planning (MLHCP)	6	4,754,918,130
5	Sierra Leone Regional Rice Value Chain	8	4,196,503,730
6	Medical and Dental Council of Sierra Leone (MDCSL)	4	2,261,328,637
7	Ministry of Fisheries and Marine Resources (MFMR)	14	2,001,227,000
8	National Commission for Privatisation (NCP)	79	1,118,090,796
9	Ministry of Defence (MOD)	1	1,046,756,735
10	Freetown City Council (FCC)	25	712,904,350
11	Electricity Distribution and Supply Authority (EDSA)	25	690,137,500
12	National Insurance Company Limited (NIC)	25	481,947,480
13	Bombali District Council	5	463,640,000
14	Sierra Leone Investment & Export Promotion Agency (SLIEPA)	84	353,768,800
15	Ministry of Basic and Senior Secondary Education (MBSSE)	14	334,955,000
16	Tonkolili District Council	58	330,119,300
17	Sierra Leone Pharmacy Board	9	289,358,130
18	Freetown Teachers College (FTC)	35	282,518,482
19	Sierra Leone Local Content Agency	1	277,890,000
20	Ministry of Social Welfare (MSW)	48	270,573,698
21	Millennium Challenge Coordinating Unit	37	269,685,710
22	Bank of Sierra Leone (BSL)	4	249,627,500
23	Sierra Leone Library Board (SLLB)	49	202,201,000
24	National Revenue Authority (NRA)	2	168,529,925
25	Law Officers Department (LOD)	1	158,631,030
26	Ministry of Sports (MOS)	50	142,252,000
27	Bo District Council	6	132,577,780
28	Ministry of Mines and Mineral Resources (MMMR)	14	113,908,500
29	Institute of Public Administration and Management (IPAM)	2	95,429,075
30	Teaching Service Commission (TSC)	7	95,338,000
31	National Commission for Democracy (NCD)	17	60,880,800
32	Sierra Leone Correctional Service (SLCS)	8	56,054,750
33	Ministry of Political and Public Affairs (MPPA)	11	54,836,644
34	Kambia District Council	3	48,800,000
35	Sierra Leone Commercial Bank (SLCB)	1	46,323,900
36	Ministry of Agriculture and Forestry (MAF)	2	41,963,000
37	Environmental Protection Agency (EPA)	1	39,790,000
38	Statistics Sierra Leone (SSL)	12	39,210,000
39	Sun Secretariat	1	22,680,000
40	Public Sector Reform Unit (PSRU)	3	18,974,000

Table 31 – NPPA 2021

The table below provides details of the top 12 (Twelve) users of “Other” methods based on the number of activities:

TOP 12 USERS OF OTHER Methods (Direct Sourcing, Proforma etc) IN 2021			
Sn	Name of MDA'S & Local Councils	Number of Procurement Activities Executed using OTHER Methods (Direct Sourcing, Proforma etc)	Value of Procurement Activities Executed using OTHER Methods (Direct Sourcing, Proforma etc) (LE)
1	Sierra Leone Investment & Export Promotion Agency (SLIEPA)	84	353,768,800
2	National Commission for Privatisation (NCP)	79	1,118,090,796
3	Tonkolili District Council	58	330,119,300
4	Ministry of Sports (MOS)	50	142,252,000
5	Sierra Leone Library Board (SLLB)	49	202,201,000
6	Ministry of Social Welfare (MSW)	48	270,573,698
7	Project Fiduciary Management Unit (PFMU)	45	89,540,161,750
8	Millennium Challenge Coordinating Unit	37	269,685,710
9	Freetown Teachers College (FTC)	35	282,518,482
10	Freetown City Council (FCC)	25	712,904,350
11	Electricity Distribution and Supply Authority (EDSA)	25	690,137,500
12	National Insurance Company Limited (NIC)	25	481,947,480

Table 32 – NPPA 2021

Procurement Activities executed without stating any procurement methods

In public procurement practice, it is crucial to clearly state the procurement methods used for transparency, accountability, monitoring, and fairness. Generally, implementation of procurement activities must be conducted in line with established methods outlined in the procurement legal framework. Procurement methods should be well-defined from planning stage and used on all documents in the procurement process to ensure that the procurement process is conducted in a transparent and competitive manner. These methods include open tendering, restricted tendering, request for proposals (RFPs), and direct procurement under certain circumstances. Not stating the procurement method raises serious concerns about fairness, competition, and compliance with the legal framework.

The table below provides details of all procuring entities that executed procurement activities **without** stating the procurement methods arranged based on values.

PROCUREMENT ACTIVITIES EXECUTED WITHOUT CLEARLY STATING THE PROCUREMENT METHODS IN 2021			
Sn	Name of MDA'S & Local Councils	Number of Procurement Activities Executed without Methods	Value of Procurement Activities Executed without Methods (LE)
1	Central Intelligence and Security Unit (CISU)	8	7,807,123,953
2	Right to Access Information Commission (RAIC)	2	2,223,408,586
3	Ministry of Labour and Social Security (MLSS)	5	1,942,988,000
4	Sierra Leone Shipping Agency (SLSA)	2	1,457,650,000
5	Statistics Sierra Leone (SSL)	2	421,774,000
6	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	1	259,460,000
7	National Social Security and Insurance Trust (NASSIT)	2	235,050,000



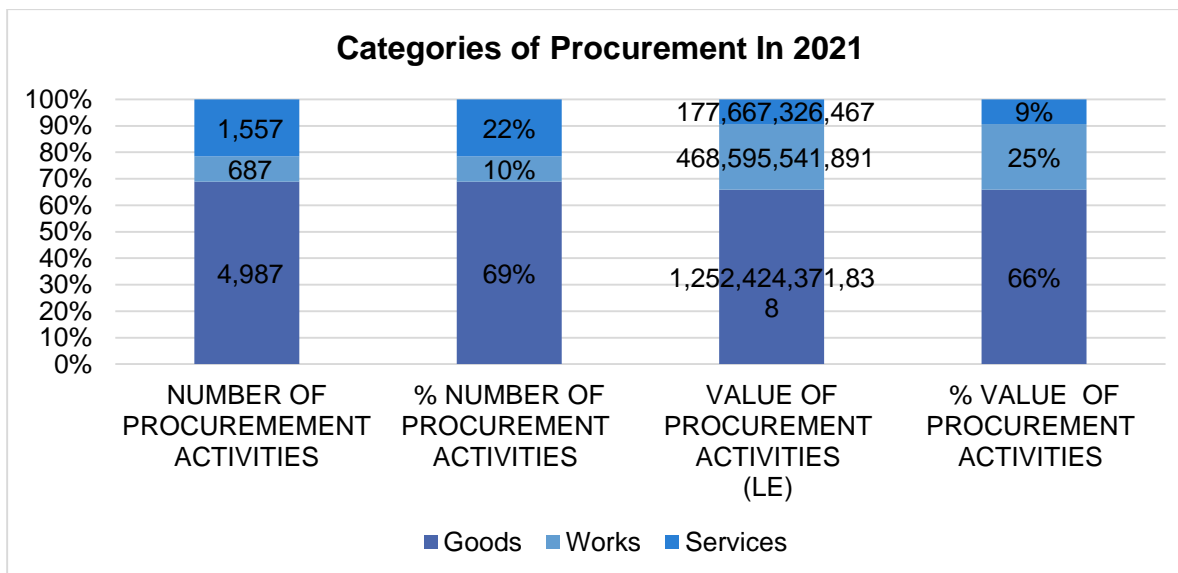
8	National Youth Commission (NAYCOM)	10	103,310,562
9	National Telecommunications Commission (NATCOM)	1	99,300,000
10	National Commission for Social Action (NACSA)	1	80,500,000
11	Administrator & Registrar General's Office (OARG)	5	56,877,840
12	National Authorising Office (NAO)	2	52,155,000
13	National Tourist Board (NTB)	1	48,044,000
14	Sierra Leone Postal Service (SALPOST)	1	38,180,000
15	Accountant General's Department (AGD)	2	20,140,000
16	Ministry of Tertiary and Higher Education (MTHE)	1	16,800,000
17	Public Service Commission (PSC)	3	15,925,000
18	Ministry of Trade and Industry (MTI)	2	11,830,000
19	Ministry of Health and Sanitation (MoHS)	1	10,000,000
20	National Protected Area Authority (NPAA)	1	7,764,000
21	Sierra Leone Police (SLP)	1	5,175,000
22	National Revenue Authority (NRA)	1	4,500,000
23	Sierra Leone Standards Bureau (SLSB)	2	2,632,000
24	Medical and Dental Council of Sierra Leone (MDCSL)	1	1,060,000
25	Sierra Leone Produce Marketing Company (SLPMC)	1	470,000
26	Ministry of Energy (MOE)	1	300,000

Table 33 – NPPA 2021

vi. The Various Categories of Procurement in 2021

The 2021 data as shown in the graph below provides details of the various categories of procurement undertaken during the year under review and their corresponding values. The data revealed that the procurement of Goods accounted for the highest number and value of activities followed by the value of procurement of works and the number of procurement of services respectively. The procurement of Goods accounted for 4,987 (four thousand, nine hundred and eighty-seven) being 69% of the total number of activities which amounted to Le 1,252,424,371,838 (One trillion, two hundred and fifty-two billion, four hundred and twenty-four million, three hundred and seventy-one thousand, eight hundred and thirty-eight Leones) representing 66% of the cumulative value of procurements. Based on the data, procurement of Works amounting to Le 468,595,541,891 (Four hundred and sixty-eight billion, five hundred and ninety-five million, five hundred and forty-one thousand, eight hundred and ninety-one Leones) being 25% of the total value implemented through 687 (Six hundred and eighty-seven) activities representing 25% of the total number of activities whereas the procurement of Services amounted to Le 177,667,326,467 (One hundred and seventy-seven billion, six hundred and sixty-seven million, three hundred and twenty-six thousand, four hundred and sixty-seven Leones) representing 9% of the total value of activities executed through 1,557 (One thousand, five hundred and fifty-seven) activities being 22% of the total activities.

The details are shown in the graph below:



Procurement of Goods in 2021

The table below provides details of the top 40 (Forty) procuring entities for the procurement of Goods in 2021 and their corresponding values. The review revealed that the top 40 (Forty) entities accounted for 2,234 (Two thousand, two hundred and thirty-four) activities being 31% of the total number of procurement activities with a total value of Le 1,144,453,582,403 (One trillion, one hundred and forty-four billion, four hundred and fifty-three million, five hundred and eighty-two thousand, four hundred and three Leones) representing 60% of the accumulated value of activities during the year under review.

PROCUREMENT OF GOODS IN 2021			
Sn	Name of MDA'S & Local Councils	Number of Goods procured	Value of Goods procured (LE)
1	Electricity Distribution and Supply Authority (EDSA)	32	147,867,822,050
2	Sierra Leone Free Education Project (SLFEP)	17	119,102,447,333
3	Sierra Leone Police (SLP)	44	112,759,264,458
4	Sierra Leone Ports Authority (SLPA)	298	99,172,182,380
5	Project Fiduciary Management Unit (PFMU)	14	87,393,157,575
6	Sierra Leone Correctional Service (SLCS)	64	74,956,967,792
7	Ministry of Basic and Senior Secondary Education (MBSSE)	16	66,193,374,376
8	National Medical Supplies Agency (NMSA)	20	52,089,148,285
9	Sierra Leone Road Transport Corporation (SLRTC)	9	41,573,122,379
10	Ministry of Transport and Aviation (MTA)	20	39,760,083,000
11	National Revenue Authority (NRA)	95	26,828,609,290
12	Ministry of Defence (MOD)	12	24,224,040,000
13	Sierra Leone Regional Rice Value Chain	30	23,128,048,012
14	Ministry of Environment (MoE)	19	16,973,322,000
15	National Social Security and Insurance Trust (NASSIT)	131	16,396,346,366

16	Ministry of Agriculture and Forestry (MAF)	23	15,895,239,669
17	BO CITY COUNCIL	17	14,913,566,044
18	National Fire Force (NFF)	22	14,494,368,700
19	Bo District Council	123	14,460,157,890
20	Ministry of Health and Sanitation (MoHS)	4	13,696,340,000
21	Sierra Leone Commercial Bank (SLCB)	247	13,362,887,335
22	Rokel Commercial Bank (RCB)	233	12,525,817,400
23	Ministry of Finance (MOF)	46	10,323,997,450
24	Ministry of Energy (MOE)	13	9,897,469,250
25	Audit Service Sierra Leone (ASSL)	15	9,258,765,000
26	Government Printing Department (GPD)	4	7,945,450,000
27	Sierra Leone Road Safety Authority (SLRSA)	64	7,800,060,257
28	Freetown City Council (FCC)	93	6,255,443,000
29	Njala University	97	5,031,905,310
30	National Commission for Social Action (NACSA)	8	4,649,144,774
31	Ministry of Fisheries and Marine Resources (MFMR)	12	4,586,753,000
32	Eastern Technical University	109	4,449,085,710
33	Bank of Sierra Leone (BSL)	20	4,308,279,780
34	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	36	3,930,050,200
35	National Youth Service (NYS)	33	3,572,174,416
36	Petroleum Regulatory Agency (PRA)	32	3,353,289,250
37	Road Maintenance Fund Administration (RMFA)	23	2,975,203,600
38	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	5	2,888,532,510
39	Sierra Leone Airport Authority (SLAA)	75	2,805,498,400
40	Environmental Protection Agency (EPA)	59	2,656,168,162

Table 34 – NPPA 2021

The table below provides details of the top 15 (Fifteen) entities for the procurement of Goods in 2021 and their corresponding values based on number of activities.

PROCUREMENT OF GOODS IN 2021			
Sn	Name of MDA'S & Local Councils	Number of Goods procured	Value of Goods procured (LE)
1	Sierra Leone Ports Authority (SLPA)	298	99,172,182,380
2	Sierra Leone Commercial Bank (SLCB)	247	13,362,887,335
3	Rokel Commercial Bank (RCB)	233	12,525,817,400
4	National Social Security and Insurance Trust (NASSIT)	131	16,396,346,366
5	Bo District Council	123	14,460,157,890
6	Eastern Technical University	109	4,449,085,710
7	National Electoral Commission (NEC)	104	2,055,707,045
8	Njala University	97	5,031,905,310
9	National Revenue Authority (NRA)	95	26,828,609,290
10	Freetown City Council (FCC)	93	6,255,443,000
11	National Insurance Company Limited (NIC)	88	1,223,853,783
12	Koidu New Sengbehun City Council (KNSCC)	78	1,589,456,400
13	Sierra Leone Airport Authority (SLAA)	75	2,805,498,400
14	Judicial & Legal Service Commission (High Court Court of Appeal Supreme Court)	75	2,293,960,894
15	Sierra Leone Correctional Service (SLCS)	64	74,956,967,792

Table 35 – NPPA 2021

Procurement of Works in 2021

The table below provides details of the top 40 (Forty) procuring entities for the procurement of Works in 2021 and their corresponding values. The review revealed that the top 40 (Forty) entities implemented through 516 (Five hundred and sixteen) activities being 7% of the total number of procurement activities amounting to Le 454,271,364,646 (Four hundred and fifty-four billion, two hundred and seventy-one million, three hundred and sixty-four thousand, six hundred and forty-six Leones) representing 24% of the accumulated value of activities during the year under review.

PROCUREMENT OF WORKS IN 2021			
Sn	Name of MDA'S & Local Councils	Number of Works procured	Value of Works procured (LE)
1	Sierra Leone Produce Monitoring Board (SLPMB)	2	61,999,498,548
2	BO CITY COUNCIL	84	57,626,043,801
3	Sierra Leone Metrological Agency	27	51,944,225,059
4	Road Maintenance Fund Administration (RMFA)	9	42,561,144,744
5	Office of National Security (ONS)	20	33,504,249,193
6	Ministry of Local Government and Rural Development (MLGRD)	98	27,646,551,358
7	Local Government Service Commission (LGSC)	6	27,329,035,401
8	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	7	18,959,413,761
9	Bo District Council	2	9,617,022,953
10	Human Right Commission Sierra Leone (HRCSL)	11	8,453,187,674
11	National Electoral Commission (NEC)	23	8,280,516,608
12	Tertiary Education Commission (TEC)	2	8,038,709,599
13	Decentralization Secretariat	3	6,785,301,810
14	Ministry of Water Resources (MWR)	2	6,762,945,642
15	Fourah Bay College (FBC)	14	6,523,822,225
16	National Civil Registration Authority (NCRA)	19	6,493,501,149
17	Kenema District Council	29	6,484,790,990
18	Freetown City Council (FCC)	5	6,071,975,193
19	Political Parties Registration Commission (PPRC)	6	5,440,234,400
20	National Revenue Authority (NRA)	9	5,146,949,800
21	Ministry of Health and Sanitation (MoHS)	3	5,056,590,140
22	National Youth Service (NYS)	21	4,544,761,867
23	Medical and Dental Council of Sierra Leone (MDCSL)	11	4,355,655,512
24	Sierra Leone Agricultural Research Institute (SLARI)	1	3,319,212,864
25	National Drug Law Enforcement Agency (NDLEA)	5	3,223,428,833
26	College of Medicine and Allied Health Sciences (COMAHS)	13	2,946,927,745
27	National Commission for Privatisation (NCP)	5	2,657,340,871
28	Rokel Commercial Bank (RCB)	1	2,651,286,561
29	National Mineral Agency (NMA)	11	2,343,407,027
30	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	7	2,316,124,215
31	National Authorising Office (NAO)	1	2,127,393,586
32	Sierra Leone Maritime Administration (SLMA)	8	2,059,183,000
33	Bonthe Municipal Council	9	1,638,830,675
34	Ministry of Gender and Children's Affairs (MGCA)	6	1,565,522,000
35	Bonthe District Council	20	1,510,872,870
36	National Telecommunications Commission (NATCOM)	4	1,437,658,700
37	Accountant General's Department (AGD)	6	1,275,116,936
38	Kambia District Council	3	1,267,035,476
39	Ernest Bai Koroma University of Science and Technology (Magburaka)	2	1,180,595,863
40	Ministry of Social Welfare (MSW)	1	1,125,300,000

Table 36 – NPPA 2021

The table below provides details of the top 15 (Fifteen) entities for the procurement of Works in 2021 and their corresponding values based on number of activities.

PROCUREMENT OF WORKS IN 2021			
Sn	Name of MDA'S & Local Councils	Number of Works procured	Value of Works procured (LE)
1	Ministry of Local Government and Rural Development (MLGRD)	98	27,646,551,358
2	BO CITY COUNCIL	84	57,626,043,801
3	Kenema District Council	29	6,484,790,990
4	Sierra Leone Metrological Agency	27	51,944,225,059
5	National Electoral Commission (NEC)	23	8,280,516,608
6	National Youth Service (NYS)	21	4,544,761,867
7	Office of National Security (ONS)	20	33,504,249,193
8	Bonthe District Council	20	1,510,872,870
9	National Civil Registration Authority (NCRA)	19	6,493,501,149
10	Fourah Bay College (FBC)	14	6,523,822,225
11	Sierra Leone Shipping Agency (SLSA)	14	548,962,000
12	College of Medicine and Allied Health Sciences (COMAHS)	13	2,946,927,745
13	Ministry of Basic and Senior Secondary Education (MBSSE)	13	149,167,000
14	Human Right Commission Sierra Leone (HRCSL)	11	8,453,187,674
15	Medical and Dental Council of Sierra Leone (MDCSL)	11	4,355,655,512

Table 37 – NPPA 2021

PROCUREMENT OF SERVICES IN 2021

Based on the data, 40 (Forty) procuring entities for the procurement of Services during the year under review accounted for 8% of the total value of activities amounting to Le 160,903,092,115 (One hundred and sixty billion, nine hundred and three million, ninety-two thousand, one hundred and fifteen Leones) executed through 822 (Eight hundred and twenty-two) activities being 11% of the total number of procurement activities during the 2021 financial year.

The table below provides details of the top 40 (Forty) procuring entities for the procurement of Works in 2021 and their corresponding values.

PROCUREMENT OF SERVICES IN 2021			
Sn	Name of MDA'S & Local Councils	Number of Services procured	Value of Services procured (LE)
1	Ministry of Planning and Economic Development (MOPED)	29	53,182,387,100
2	Conservation Trust Fund	12	23,371,685,223
3	Ministry of Works and Public Assets (MWPA)	8	10,918,895,000
4	Office of the Chief Minister	2	8,779,235,140
5	Office of National Security (ONS)	65	7,111,900,086
6	Pujehun District Council	22	6,849,534,069
7	Sierra Leone Commercial Bank (SLCB)	9	6,713,571,841
8	Administrator & Registrar General's Office (OARG)	12	3,826,690,900
9	Ernest Bai Koroma University of Science and Technology (Magburaka)	4	2,832,250,000
10	Sierra Leone Police (SLP)	9	2,573,416,000
11	Sierra Leone Metrological Agency	3	2,403,085,130
12	National Social Security and Insurance Trust (NASSIT)	20	2,371,429,150
13	Sierra Leone Investment & Export Promotion Agency (SLIEPA)	40	2,211,822,421
14	National Public Procurement Authority (NPPA)	11	1,998,217,462
15	Milton Margai Technical University (MTU)	3	1,899,851,943

16	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	33	1,532,020,000
17	National Revenue Authority (NRA)	38	1,443,314,242
18	National Council for Civic Education and Development	3	1,341,183,250
19	Bank of Sierra Leone (BSL)	7	1,316,311,735
20	Sierra Leone Extractive Industry Transparency Initiative	11	1,242,485,500
21	National Disaster Management Agency (NDMA)	30	1,133,568,450
22	National Authorising Office (NAO)	43	1,068,594,000
23	Sierra Leone Insurance Commission (SLICOM)	25	1,064,524,950
24	National Electoral Commission (NEC)	6	1,052,965,500
25	Bombali District Council	1	968,559,500
26	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	5	949,199,000
27	Ministry of Gender and Children's Affairs (MGCA)	11	890,580,000
28	National Insurance Company Limited (NIC)	11	881,879,191
29	Judicial & Legal Service Commission (High Court Court of Appeal Supreme Court)	35	827,487,895
30	Ministry of Local Government and Rural Development (MLGRD)	19	820,573,041
31	Tertiary Education Commission (TEC)	3	789,260,000
32	Office of the Ombudsman	19	787,124,125
33	Electricity Generating and Transmission Company (EGTC)	2	760,840,000
34	Teaching Service Commission (TSC)	83	756,149,375
35	Sierra Leone Ports Authority (SLPA)	2	743,900,000
36	Sierra Leone Telecommunications Company (SIERRATEL)	109	738,594,098
37	Government Printing Department (GPD)	56	736,403,700
38	Ministry of Agriculture and Forestry (MAF)	4	729,350,000
39	Project Fiduciary Management Unit (PFMU)	11	697,479,600
40	Ministry of Transport and Aviation (MTA)	6	586,773,498

Table 38 – NPPA 2021

The table below provides details of the top 15 (Fifteen) procuring entities for the procurement of Services in 2021 and their corresponding values based on the number of activities.

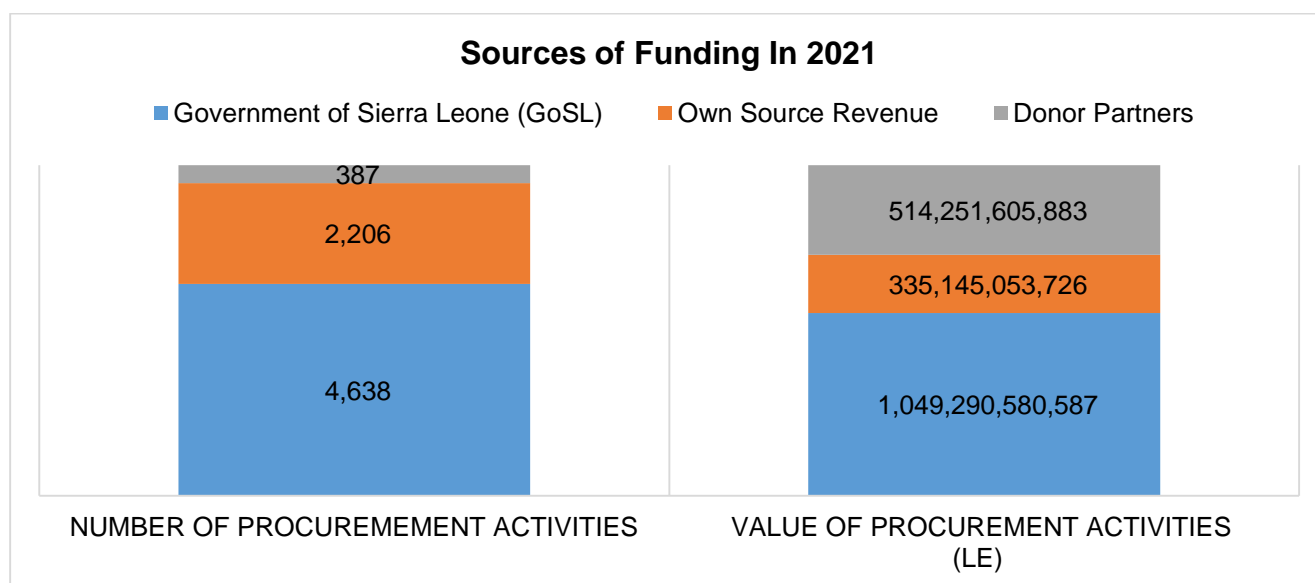
PROCUREMENT OF SERVICES IN 2021			
Sn	Name of MDA'S & Local Councils	Number of Services procured	Value of Services procured (LE)
1	Sierra Leone Telecommunications Company (SIERRATEL)	109	738,594,098
2	Teaching Service Commission (TSC)	83	756,149,375
3	Office of National Security (ONS)	65	7,111,900,086
4	Government Printing Department (GPD)	56	736,403,700
5	Sierra Leone Housing Corporation (SALHOC)	46	519,877,174
6	Sierra Leone Petroleum Directorate (PDSL)	44	249,671,593
7	National Authorising Office (NAO)	43	1,068,594,000
8	Sierra Leone Investment & Export Promotion Agency (SLIEPA)	40	2,211,822,421
9	National Revenue Authority (NRA)	38	1,443,314,242
10	Judicial & Legal Service Commission (High Court Court of Appeal Supreme Court)	35	827,487,895
11	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	33	1,532,020,000
12	Human Resource Management Office (HRMO)	31	142,012,250
13	National Disaster Management Agency (NDMA)	30	1,133,568,450
14	Tonkolili District Council	30	256,874,625
15	Ministry of Planning and Economic Development (MOPED)	29	53,182,387,100

Table 39 – NPPA 2021

vii. The Sources of Funding for all Executed Procurement Activities in 2021

The 2021 data revealed that funding of procurement activities by the Government of Sierra Leone from the Consolidated Revenue Account through revenues generated continue to account for the highest funding source. Based on the data, 73% of the total value of procurement funding in 2021 was from locally generated revenues (GoSL and Own source). The funding of procurement activities by the Government of Sierra Leone accounted for 55%

of the total procurement values amounting to Le 1,049,290,580,587 (One trillion, forty-nine billion, two hundred and ninety million, five hundred and eighty thousand, five hundred and eighty-seven Leones) executed through 4,638 (four thousand, six hundred and thirty-eight) activities being 64% of the total number of procurement activities. Funding of procurement activities from internally generated revenues by revenue generating entities accounted for 18% Le 335,145,053,726 (Three hundred five billion, one hundred and forty-five million, fifty-three thousand, seven hundred and twenty-six Leones) of the total values and 31% (2,206) of the total number of procurement activities. This suggests that there is continuous improvement in revenue generation by the government which is beneficial for funding various public services projects and initiatives. The effective management of generated revenues through proper financial planning and execution by spending monies wisely and efficiently will contribute to overall economic stability and the well-being of citizens. Funding of procurement activities through Donor Partners' support accounted for Le 514,251,605,883 (Five hundred and fourteen billion, two hundred and fifty-one million, six hundred and five thousand, eight hundred and eighty-three Leones) representing 27% of the total value of activities implemented through 387 (three hundred and eighty-seven) activities being 5% of the total number of activities during the year under review. **The graph below shows details of the various funding sources of procurement activities.**



PROCUREMENT ACTIVITIES EXECUTED WITHOUT PROCUREMENT NUMBERS IN 2021

Procurement numbering system is a critical process in public procurement as it ensures accountability, tracking, and compliance. Without assigning procurement numbers to activities, it becomes challenging to track expenditures, monitoring budgets, and conducting audits, attribute procurement activities to specific project, department, or year, and increases the risk of fraud, errors, or mismanagement, potential duplication going undetected. Therefore, assigning unique procurement numbers to each activity from the planning stage

is crucial for maintaining order and efficiency. Without procurement numbers, it would be challenging to track and manage procurement activities.

The table below provide details of the top 40 (Forty) procuring entities and their corresponding values that undertook procurement activities without assigning unique procurement numbers as provided for in the legal framework.

Procurement Activities Executed without Procurement Numbers in 2021			
Sn	Name of MDA'S & Local Councils	Number of Procurement Activities without Procurement Numbers	Value of Procurement Activities without Procurement Numbers (LE)
1	Rokel Commercial Bank (RCB)	223	7,171,218,000
2	Sierra Leone Regional Rice Value Chain	3	5,604,520,000
3	Sierra Leone Road Safety Authority (SLRSA)	39	2,170,736,072
4	National Insurance Company Limited (NIC)	82	1,258,001,349
5	Ministry of Trade and Industry (MTI)	1	1,118,138,013
6	National Electoral Commission (NEC)	48	1,002,955,359
7	Freetown Teachers College (FTC)	6	980,896,119
8	Human Resource Management Office (HRMO)	3	804,095,500
9	Sierra Leone Ports Authority (SLPA)	31	732,495,872
10	Decentralization Secretariat	25	712,904,350
11	National Council for Technical Vocational and other Awards (NCTVA)	25	690,137,500
12	National Youth Commission (NAYCOM)	15	402,076,905
13	Office of the President	11	364,407,500
14	Sierra Leone Postal Service (SALPOST)	83	274,768,800
15	Petroleum Regulatory Agency (PRA)	8	265,619,730
16	Statistics Sierra Leone (SSL)	35	256,423,760
17	Sierra Leone Electricity and Water Regulatory Commission	32	209,120,950
18	Medical and Dental Council of Sierra Leone (MDCSL)	49	202,201,000
19	Project Fiduciary Management Unit (PFMU)	2	152,161,650
20	Sierra Leone Petroleum Directorate (PDSL)	2	145,944,000
21	Sierra Leone Housing Corporation (SALHOC)	50	142,252,000
22	Sierra Leone Produce Monitoring Board (SLPMB)	16	133,167,500
23	Sierra Leone Investment & Export Promotion Agency (SLIEPA)	17	115,522,198
24	Independent Police Complaint Board	26	107,218,380
25	Sierra Leone Police (SLP)	3	100,325,000
26	Ministry of Sports (MOS)	1	98,350,000
27	Sierra Leone Commercial Bank (SLCB)	1	93,420,000
28	Ministry of Agriculture and Forestry (MAF)	1	93,300,000
29	Office of the Ombudsman	1	71,529,925
30	Millennium Challenge Coordinating Unit	6	63,507,177
31	Nuclear safety and Radiation Protection Agency	3	58,055,000
32	Law Reform Commission (LRC)	7	52,504,750
33	Independent Media Commission (IMC)	13	47,666,347
34	Ministry of Works and Public Assets (MWPA)	1	46,323,900
35	Freetown City Council (FCC)	1	42,800,000
36	Ministry of Tertiary and Higher Education (MTHE)	1	41,400,000
37	Sierra Leone Telecommunications Company (SIERRATEL)	5	34,536,265
38	National Protected Area Authority (NPAA)	1	22,680,000
39	Environmental Protection Agency (EPA)	1	18,975,000
40	Public Service Commission (PSC)	3	18,935,500

Table 40 – NPPA 2021

THE USE OF CONTRACT REGISTER BY PROCURING ENTITIES IN 2021

Procuring entities are required to maintain an updated contract register as means of managing their contracts effectively. The contract register serves as centralized databases where all relevant information about contracts is recorded and tracked throughout their lifecycle. By maintaining an updated contract register, procuring entities enhance visibility

and transparency into their contract portfolio. Authorized stakeholders can easily access and review contract details, monitor progress, and ensure compliance with contractual obligations by all parties. The contract register must contain detailed information about each contract entered into by the entity that includes contract title, description, parties involved, contract value, duration, key dates (such as start and end dates, renewal dates), terms and conditions, any amendments or changes made during the contract period and any other relevant details.

The use of updated contract registers by procuring entities promotes transparency, efficiency, compliance, risk mitigation, and strategic management of contracts, contributing to better outcomes and value realization from procurement activities. ***The table below provide details of the top 40 (Forty) users of contract register and their corresponding values as provided for in the legal framework.***

The Use of Contract Register by Procuring Entities in 2021			
Sn	Name of MDA'S & Local Councils	Number of Contract Recorded in the Contract Register	Value of Contract Recorded in the Contract Register (LE)
1	Electricity Distribution and Supply Authority (EDSA)	35	148,982,658,550
2	Project Fiduciary Management Unit (PFMU)	10	142,688,805,758
3	Sierra Leone Ports Authority (SLPA)	328	119,184,293,091
4	Sierra Leone Police (SLP)	53	118,262,463,858
5	Sierra Leone Correctional Service (SLCS)	63	74,728,705,112
6	National Social Security and Insurance Trust (NASSIT)	157	62,155,695,754
7	National Medical Supplies Agency (NMSA)	33	54,104,943,422
8	Sierra Leone Road Transport Corporation (SLRTC)	10	42,698,422,379
9	Ministry of Works and Public Assets (MWPA)	34	37,306,858,086
10	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	23	34,044,258,811
11	National Revenue Authority (NRA)	104	32,863,778,985
12	Sierra Leone Roads Authority (SLRA)	96	27,397,591,358
13	Ministry of Health and Sanitation (MoHS)	4	22,731,947,913
14	Ministry of Transport and Aviation (MTA)	7	21,345,820,000
15	National Commission for Social Action (NACSA)	24	21,291,608,810
16	National Fire Force (NFF)	24	21,257,314,342
17	Ministry of Environment (MoE)	23	17,031,468,000
18	Rokel Commercial Bank (RCB)	236	13,643,089,000
19	Ministry of Information and Communication (MIC)	3	10,556,650,000
20	Ministry of Energy (MOE)	12	10,050,629,250
21	Freetown City Council (FCC)	104	9,771,350,370
22	Falaba District Council	29	8,150,463,149
23	Ministry of Fisheries and Marine Resources (MFMR)	19	7,368,848,871
24	National Sports Authority (NSA)	14	6,680,275,446
25	Koidu New Sengbehun City Council (KNSCC)	110	6,245,513,267
26	Sierra Leone Free Education Project (SLFEP)	3	6,091,149,980
27	Ministry of Water Resources (MWR)	27	5,910,667,260
28	Kenema District Council	74	5,523,322,942
29	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	51	5,452,955,700
30	Eastern Technical University	111	4,931,760,710
31	Bank of Sierra Leone (BSL)	13	4,929,472,280
32	Sierra Leone Airport Authority (SLAA)	64	4,499,850,361
33	Judicial & Legal Service Commission (High Court Court of Appeal Supreme Court)	134	4,110,687,794
34	Fourah Bay College (FBC)	42	4,065,112,901
35	National Electoral Commission (NEC)	143	3,899,723,851
36	Sierra Leone Agricultural Research Institute (SLARI)	12	3,770,484,660
37	Anti-Corruption Commission (ACC)	9	3,702,893,311
38	Petroleum Regulatory Agency (PRA)	42	3,696,482,380
39	Environmental Protection Agency (EPA)	78	3,427,429,177
40	Sierra Leone Regional Rice Value Chain	8	3,395,967,812

Table 41 – NPPA 2021

It is unfortunate that some entities are still avoiding using Contract Registers to conceal procurement details despite its importance. Transparency in procurement is crucial for accountability and preventing corruption. By maintaining detailed records of contracts in a register, including their terms, conditions, and performance metrics, Contract Registers enable stakeholders to track and monitor procurement activities, identify potential

irregularities or discrepancies throughout their lifecycle, ensuring that procurement activities are conducted in a transparent and accountable manner. Promoting transparency and accountability in public procurement processes is essential for ensuring the efficient and equitable use of public resources and fostering public trust in government institutions. ***The table below provide details of the top 40 (Forty) procuring entities that failed to adequately record signed contracts in the Contract Register and their corresponding values in violation of the legal framework.***

Contracts NOT Recorded in the Contract Register by Procuring Entities in 2021			
Sn	Name of MDA'S & Local Councils	Number of Contract NOT Recorded in the Contract Register	Value of Contract NOT Recorded in the Contract Register (LE)
1	Ministry of Mines and Mineral Resources (MMMR)	17	114,266,641,853
2	Conservation Trust Fund	35	59,886,237,465
3	Sierra Leone Electricity and Water Regulatory Commission	37	48,160,355,563
4	Financial Intelligence Unit (FIU)	11	42,304,771,971
5	Central Intelligence and Security Unit (CISU)	16	19,208,163,000
6	Sierra Leone Local Content Agency	31	16,898,539,623
7	Sierra Leone Produce Marketing Company (SLPMC)	27	16,291,139,669
8	National Social Security and Insurance Trust (NASSIT)	28	14,982,840,544
9	College of Medicine and Allied Health Sciences (COMAHS)	53	14,581,006,150
10	Sierra Leone Correctional Service (SLCS)	15	10,048,795,953
11	Civil Service Training College	21	8,556,304,821
12	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	40	7,600,573,992
13	Ministry of Water Resources (MWR)	2	6,969,850,000
14	Ministry of Works and Public Assets (MWPA)	54	5,599,795,684
15	Local Government Service Commission (LGSC)	96	5,039,895,510
16	Koidu New Sengbehun City Council (KNSCC)	51	4,500,903,620
17	Legal Aid Board Sierra Leone	5	4,206,686,293
18	Petroleum Regulatory Agency (PRA)	88	4,155,827,607
19	Independent Procurement Review Panel (IPRP)	18	3,811,303,054
20	National Tourist Board (NTB)	48	2,802,896,100
21	Kono District Council	13	2,518,220,000
22	Ministry of Finance (MOF)	34	2,505,118,500
23	Cabinet Secretariat	12	2,330,776,278
24	Moyamba District Council	19	2,089,481,310
25	Environmental Protection Agency (EPA)	19	1,950,036,500
26	National Water Resources Management Agency (NWRMA)	36	1,843,941,853
27	Ministry of Sports (MOS)	105	1,638,875,857
28	Electricity Distribution and Supply Authority (EDSA)	13	1,608,215,800
29	Accountant General'S Department (AGD)	31	1,382,398,145
30	Eastern Technical University	16	1,239,534,636
31	Human Resource Management Office (HRMO)	44	1,187,197,885
32	National Telecommunications Commission (NATCOM)	14	1,125,116,600
33	Bonthe Municipal Council	8	994,330,398
34	Ministry of Defence (MOD)	3	972,268,830
35	Sierra Leone Free Education Project (SLFEP)	5	970,608,119
36	Government Printing Department (GPD)	33	949,289,500
37	Sierra Leone Airport Authority (SLAA)	12	872,996,296
38	National Commission for Privatisation (NCP)	41	853,066,200
39	Sierra Leone Maritime Administration (SLMA)	12	804,170,250
40	Law Officers Department (LOD)	11	804,070,000

Table 42 – NPPA 2021

PROCUREMENT ACTIVITIES EXECUTED BY REGIONS IN 2021

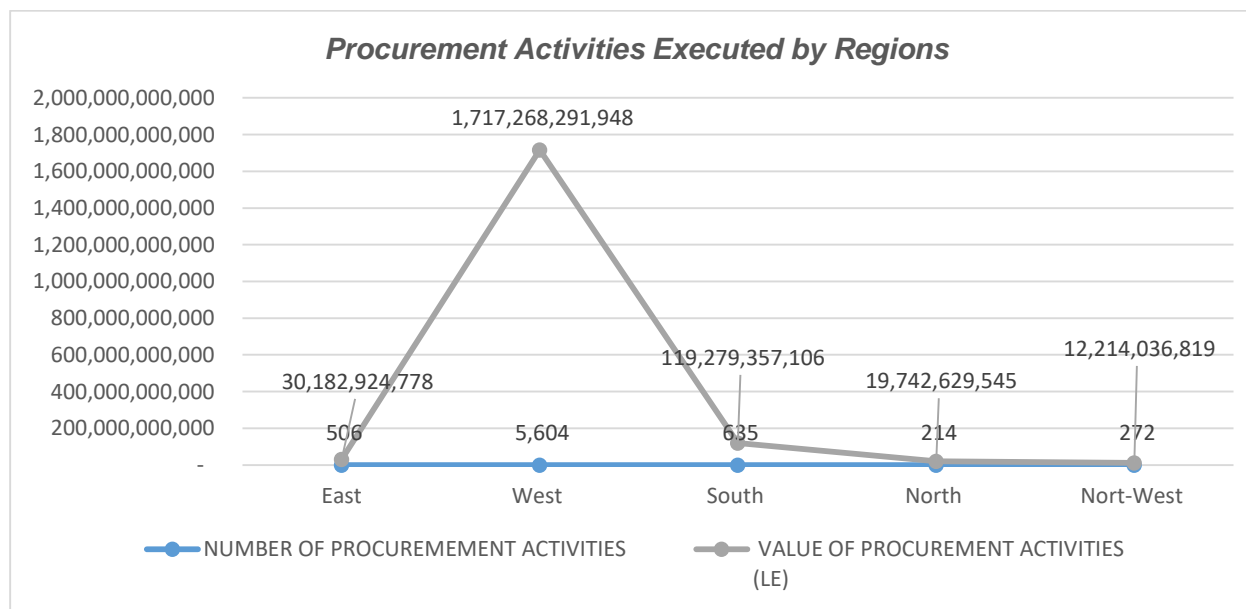
The Public Procurement Act makes provision for the decentralization of public procurement operations to procuring entities in Sierra Leone. The decentralized procurement system empowers Ministries, Departments, and Agencies (MDAs) as well as Local Councils to independently conduct their procurement activities while ensuring compliance with

procurement laws. By decentralizing procurement, it aims to promote efficiency and effectiveness in the procurement system. This section of the procurement assessment report is to critically assess the effective and efficient functioning of the decentralized procurement system in the country, identify the gaps in the system (if any), assess the level of compliance with the legal framework by procuring entities and ensure that the procurement system continues to meet the country's development objectives.

The 2021 data revealed that 5,604 (five thousand, six hundred and four) activities being 77% of the total number of procurement activities that amounted to Le 1,717,268,291,948 (One trillion, seven hundred and seventeen billion, two hundred and sixty-eight million, two hundred and ninety-one thousand, nine hundred and forty-eight Leones) representing 90% of the cumulative value of activities during the year under review were executed in Western Area. The data further revealed that the Northern and North-West regions accounted for 1% of the total value of procurement activities. This shows that resources are not evenly distributed to support the decentralization process in the country. It is also clear that the majority of MDAs continue to maintain their offices in the Western Area and that majority of the procurement activities in the country are awarded to business resident in the Western Area. Majority of MDAs with branches in other parts of the country continue to centralize procurement activities within the Western Area where their Head Offices remain.

The review process further showed that the procurement of vehicles is almost centralized at the Ministry of Transport and Aviation based on a policy. It must be noted that this policy conflicts with the legal framework on public procurement in the country which mandates decentralization of procurement across the country. This misalignment may create inefficiencies in the procurement landscape. The Ministry of Transport and Aviation may have valid reasons for centralizing the procurement process for motor vehicles, but it is essential to ensure that it complies with the legal requirements and does not undermine the decentralization efforts mandated by the public procurement legal framework.

The graph below provides the details of procurement activities by region:



Procurement Activities Executed by Sectors in 2021

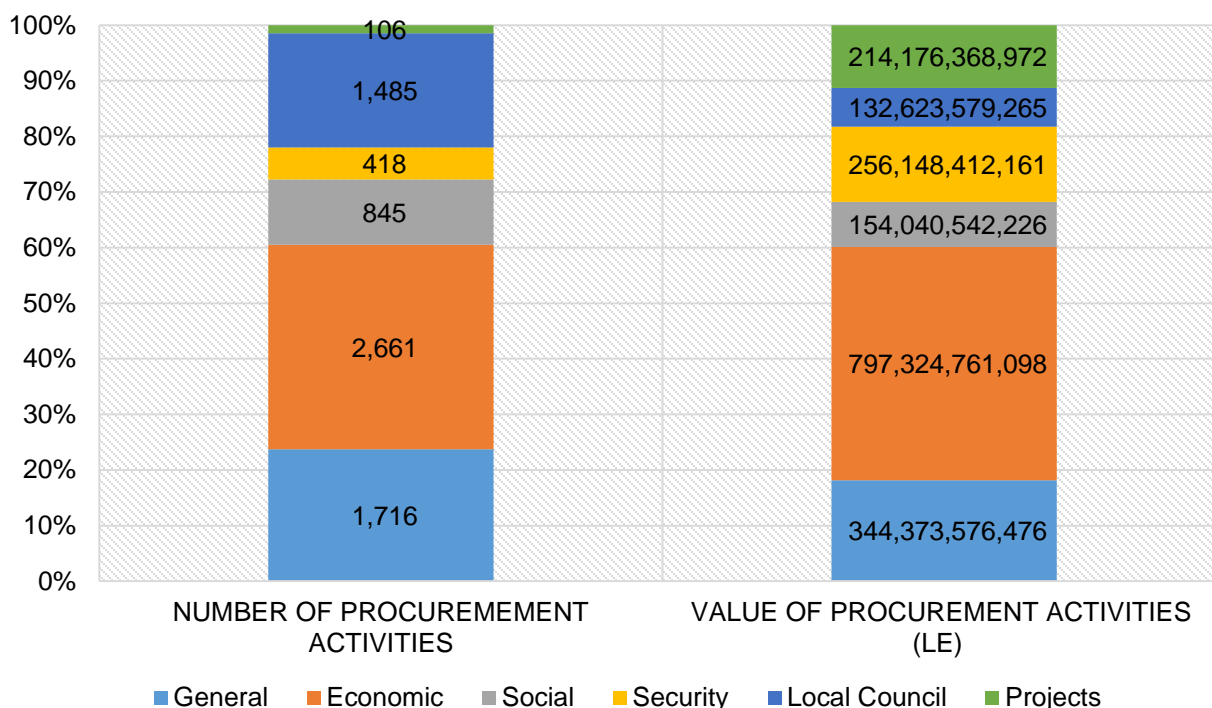
The execution of procurement activities by various sectors is to ensure transparent, fair, efficient, and effective resource allocation and service delivery in the country by adhering to the legal and regulatory requirements. Procurement activities play a vital role across economic, social, security, general, and local council sectors by ensuring the effective allocation of resources, the delivery of essential goods and services, and the maintenance of public trust and accountability. Procurement activities involve processes such as planning, sourcing, contracting, and monitoring, but the specific priorities, regulations, and stakeholders involved may be of importance. For example, for donor-funded projects, there may be strict procurement guidelines to ensure transparency and accountability, whilst in the economic sector, the emphasis may be more on cost-efficiency and long-term value creation.

Based on the data, procurement activities in the economic sector accounted for the highest value and number of procurement activities executed during the year under review. When compared with the 2020 data, there has not been any change in the dynamics. Based on the data, 42% being Le 797,324,761,098 (Seven hundred and ninety-seven billion, three hundred and twenty-four million, seven hundred and sixty-one thousand, and ninety-eight Leones) of the total value of procurements implemented through 2,661 (two thousand, six hundred and sixty-one) activities being 37% of the total number of procurements were in the economic sector. This was followed by activities implemented in the general sector that accounted for 18% being Le 344,373,576,476 (Three hundred and forty-four billion, three hundred and seventy-three million, five hundred and seventy-six thousand, four hundred and seventy-six Leones) of the total value of activities executed through 1,716 (one thousand, seven hundred and sixteen) activities being 24% of the total number of procurement activities during the year under review.

There is growth in the number and value of procurement activities executed by Local Councils when compared with 2020 data. 1,485 (One thousand, four hundred and eighty-five) activities being 21% of the total number of activities amounting to Le 132,623,579,265 (One hundred and thirty-two billion, six hundred and twenty-three million, five hundred and seventy-nine thousand, two hundred and sixty-five Leones) representing 7% of the cumulative value of all activities executed in 2021. However, under-reporting of procurement activities by local councils makes it challenging to provide a detailed report on their activities.

The graph below provides details of the various sectors and their corresponding values in 2021:

Procurement Activities Executed by Sectors



viii. The Top Fifty (50) Spending Procuring Entities in 2021

The 2021 data revealed that the top 50 (fifty) high spending procuring entities accounted for 3,313 (three thousand, three hundred and thirteen) activities representing 46% of the total number of procurement activities that amounted to Le 1,733,091,846,467 (One trillion, seven hundred and thirty-three billion, ninety-one million, eight hundred and forty-six thousand, four hundred and sixty-seven Leones) being 91% of the total value of procurement activities. The Project Fiduciary Management Unit (PFMU) undertook the highest value of procurement activities amounting to 11% being Le 202,575,043,223 (Two hundred and two billion, five hundred and seventy five million, forty three thousand, two hundred and twenty three Leones) of the total value of activities through 45 (forty-five) procurement activities followed by Electricity Distribution and Supply Authority (EDSA) with 8% being Le 148,982,658,550 (One hundred and forty eight billion, nine hundred and eighty two million, six hundred and fifty eight thousand, five hundred and fifty Leones) of the total value of procurements. On a different note, the Sierra Leone Ports Authority (SLPA) accounted for the highest number (335) being 5% of the total number of activities followed by Sierra Leone Commercial Bank (SLCB).

The table below provides details of the top fifty (50) high spending procuring entities based on procurement values:

TOP 50 SPENDING PROCURING ENTITIES IN 2021

Sn	Name of MDA'S & Local Councils	Total Number of Procurement Activities	Total Value of Procurement Activities (Le)
1	Project Fiduciary Management Unit (PFMU)	45	202,575,043,223
2	Electricity Distribution and Supply Authority (EDSA)	35	148,982,658,550
3	Sierra Leone Free Education Project (SLFEP)	20	120,357,791,833
4	Sierra Leone Ports Authority (SLPA)	335	119,265,164,591
5	Sierra Leone Police (SLP)	54	118,285,233,858
6	Sierra Leone Correctional Service (SLCS)	66	75,700,973,942
7	National Social Security and Insurance Trust (NASSIT)	178	70,712,000,575
8	Ministry of Basic and Senior Secondary Education (MBSSE)	16	66,193,374,376
9	Ministry of Health and Sanitation (MoHS)	15	65,036,719,884
10	National Commission for Social Action (NACSA)	93	63,243,748,075
11	National Medical Supplies Agency (NMSA)	35	54,158,188,147
12	Sierra Leone Regional Rice Value Chain	45	51,556,323,375
13	Sierra Leone Road Transport Corporation (SLRTC)	10	42,698,422,379
14	Ministry of Transport and Aviation (MTA)	23	40,553,983,000
15	Ministry of Works and Public Assets (MWPA)	38	37,561,325,986
16	National Revenue Authority (NRA)	123	34,953,260,295
17	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	23	34,044,258,811
18	Bo District Council	211	29,852,574,584
19	Sierra Leone Roads Authority (SLRA)	108	28,201,761,608
20	Ministry of Defence (MOD)	28	26,092,120,675
21	Sierra Leone Commercial Bank (SLCB)	265	23,132,386,745
22	National Fire Force (NFF)	24	21,257,314,342
23	Ministry of Environment (MoE)	23	17,031,468,000
24	Ministry of Agriculture and Forestry (MAF)	28	16,531,963,669
25	BO CITY COUNCIL	28	14,982,840,544
26	Bank of Sierra Leone (BSL)	28	14,978,268,233
27	Ministry of Finance (MOF)	54	14,593,906,150
28	Freetown City Council (FCC)	155	14,272,253,990
29	Rokel Commercial Bank (RCB)	237	13,643,089,000
30	Ministry of Information and Communication (MIC)	17	11,681,766,600
31	Audit Service Sierra Leone (ASSL)	19	11,661,850,130
32	Ministry of Energy (MOE)	16	10,686,729,250
33	Sierra Leone Road Safety Authority (SLRSA)	80	8,935,730,636
34	National Tourist Board (NTB)	16	8,257,622,599
35	Falaba District Council	29	8,150,463,149
36	Sierra Leone Agricultural Research Institute (SLARI)	17	7,977,170,953
37	Government Printing Department (GPD)	4	7,945,450,000
38	Bonthe Municipal Council	40	7,600,573,992
39	Ministry of Fisheries and Marine Resources (MFMR)	19	7,368,848,871
40	National Sports Authority (NSA)	15	7,161,093,109
41	Kenema City Council	34	6,900,883,225
42	Koidu New Sengbehun City Council (KNSCC)	110	6,245,513,267
43	Ministry of Water Resources (MWR)	27	5,910,667,260
44	Bonthe District Council	54	5,599,795,684
45	Kenema District Council	76	5,539,302,942
46	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	52	5,481,055,700
47	Njala University	98	5,130,262,510
48	Sierra Leone Airport Authority (SLAA)	79	5,036,751,611
49	Eastern Technical University	111	4,931,760,710
50	Western Area District Council (Ward C)	57	4,440,135,833

Table 43 – NPPA 2021

ix. The Various Types of Contracts Signed in 2021

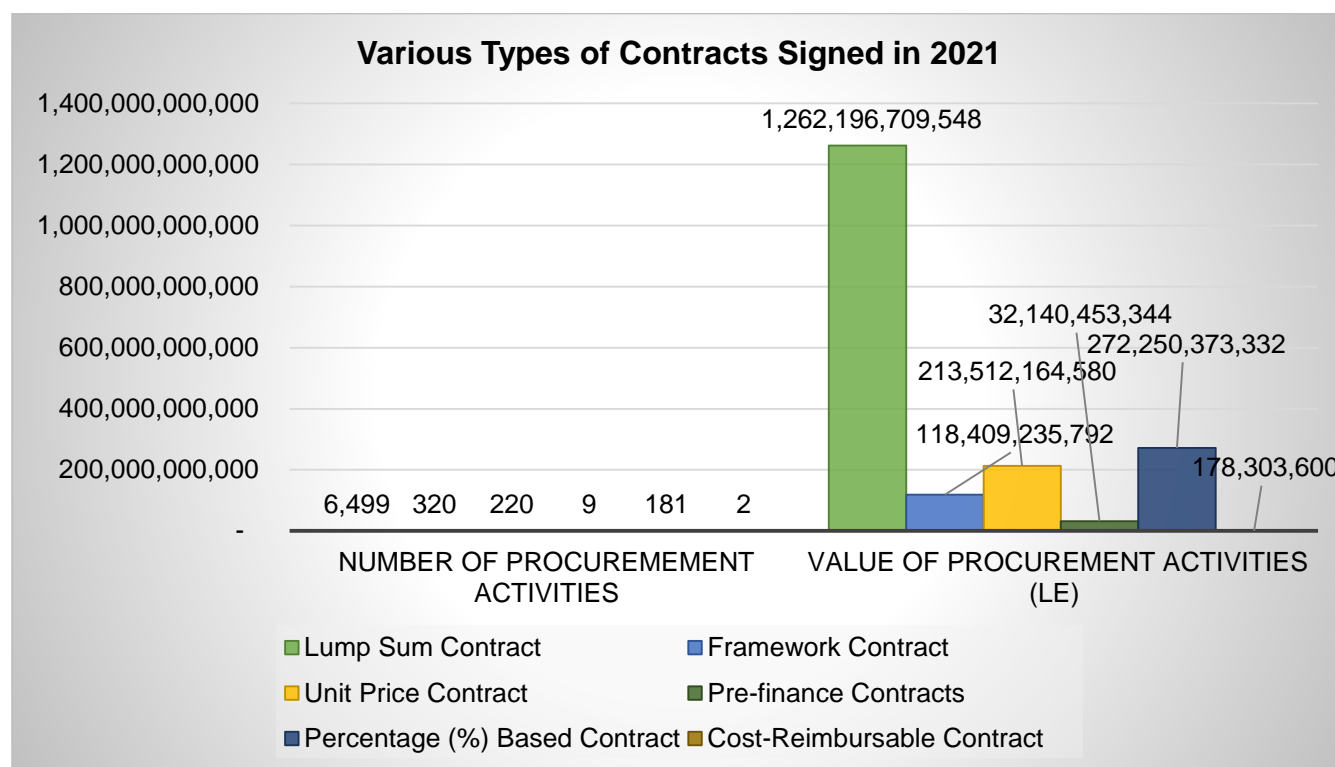
The graph provides an overview of procurement activities based on contract types, including the number of activities and their total value in the country's public procurement landscape. Based on the data, lump sum contracts dominated both in terms of the number and the value of procurement activities with 6,499 (Six thousand four hundred and ninety-nine) procurement activities, representing a significant majority of the total activities. The total value of these contracts is Le 1,262,196,709,548 (One trillion, two hundred and sixty-two billion, one hundred and ninety-six million, seven hundred and nine thousand, five hundred and forty-eight Leones), indicating a high monetary value relative to the number of contracts.

There are 320 (Three hundred and twenty) framework contracts, which account for a smaller number of procurement activities. The total value is Le 118,409,235,792 (One hundred and eighteen billion, four hundred and nine million, two hundred and thirty-five thousand, seven hundred and ninety-two Leones), suggesting that while fewer in number, these contracts still represent a meaningful share of the overall procurement expenditure. With 220 (Two

hundred and twenty) procurement activities, unit price contracts show a moderate number of contracts. The total value is Le 213,512,164,580 (Two hundred and thirteen billion, five hundred and twelve million, one hundred and sixty-four thousand, five hundred and eighty Leones), indicating a solid financial commitment to this contract type. Pre-finance Contracts is the least utilized, with only 9 (Nine) activities recorded. However, it has a substantial total value of Le 32,140,453,344 (Thirty-two billion, one hundred and forty million, four hundred and fifty-three thousand, three hundred and forty-four Leones) indicating that these contracts may involve larger projects or services despite their low occurrence. Percentage (%) Based Contract accounted for 181 (One hundred and eighty-one) procurement activities, with a total value of Le 272,250,373,332 (Two hundred seventy-two billion, two hundred and fifty million, three hundred and seventy-three thousand, three hundred and thirty-two Leones), suggesting that these contracts also contributed significantly to the total procurement value. Cost-Reimbursable Contract is the least used contract type with only 2 (two) recorded activities with a total value of Le 178,303,600 (One hundred and seventy-eight million, three hundred and three thousand, six hundred Leones).

The data indicates a strong preference for Lump Sum Contracts in terms of both the number of procurement activities and the total value. Other contract types, like Framework and Unit Price Contracts, also play significant roles, though to a lesser extent. The limited number of Pre-finance and Cost-Reimbursable Contracts suggests that these models are not commonly utilized, potentially due to their complexity or risk factors. The financial implications of the various contract types highlight the critical role of procurement strategy in achieving economic growth through effective resource allocation in public procurement processes.

The details are shown in the graph below.

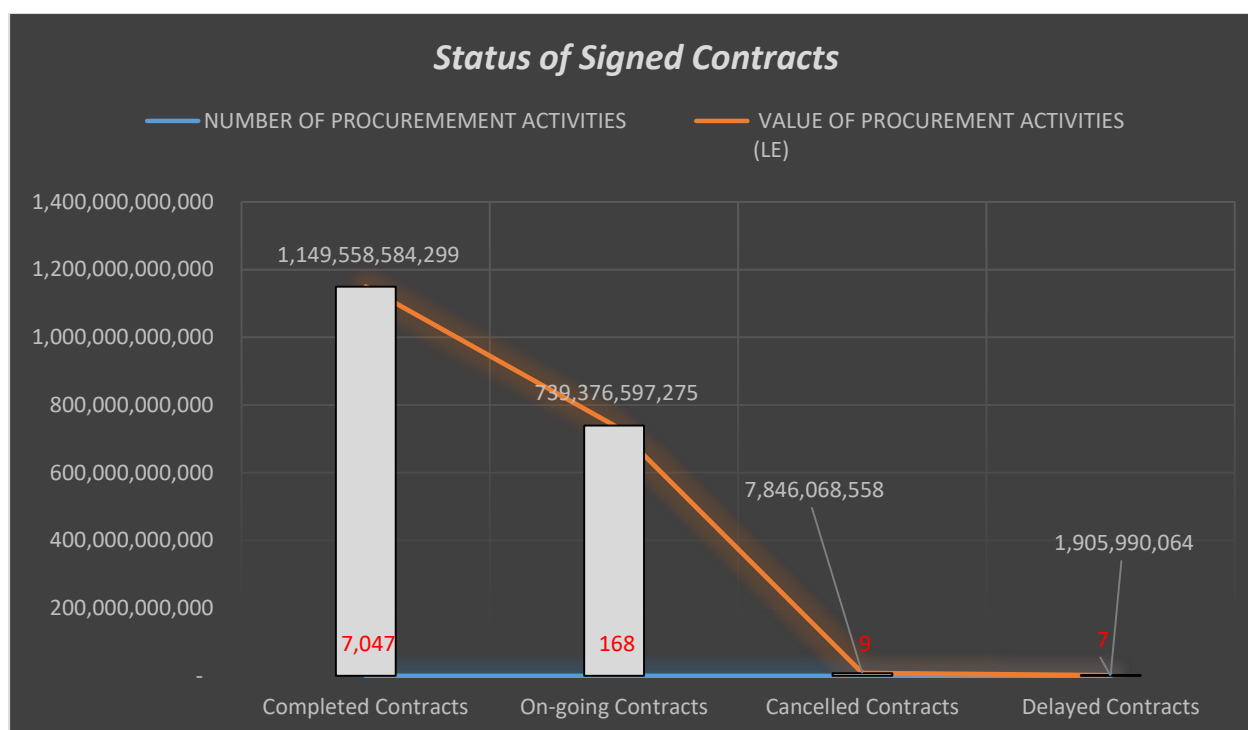


STATUS OF SIGNED CONTRACTS IN 2021

The 2021 data indicates that 97.5% of the total contracts signed amounted to Le 1,149,558,584,299 (One trillion, one hundred and forty-nine billion, five hundred and fifty-eight million, five hundred and eighty-four thousand, two hundred and ninety-nine Leones). This figure represents 61% of the accumulated value of procurement activities during the year under review. Additionally, the data shows that 168 (one hundred and sixty-eight) activities, totaling Le 739,376,597,275 (Seven hundred and thirty-nine billion, three hundred and seventy-six million, five hundred and ninety-seven thousand, two hundred and seventy-five Leones), accounted for 39% of the total value and were reported as ongoing contracts.

Our review shows that some of the ongoing contracts are multi-year contracts. However, some of the contracts are still ongoing because of the lack of funds, which is mostly caused by the lack of proper planning of procurement activities and budget execution by procuring entities. It is important to note that this most often leads to cost overruns, leading to increased costs due to inflation, changes in market conditions, reduced service delivery, and broader economic consequences, such as reduced economic activity, missed job creation opportunities. Prolonged contracts tie up funds that could have been utilized for other projects or initiatives, leading to missed opportunities for innovation, growth, or addressing other pressing needs within the communities.

The graph below provides status of all contracts signed in 2021.



The table below provides details of the top 40 (Forty) procuring entities with On-going/incomplete contracts as at the time of the review:

TOP FORTY (40) PROCURING ENTITIES WITH ON-GOING CONTRACTS

Sn	Name of MDA'S & Local Councils	Number of On-going Contracts	Value of On-going Contracts (Le)
1	Project Fiduciary Management Unit (PFMU)	5	149,268,503,658
2	Electricity Distribution and Supply Authority (EDSA)	13	145,836,455,250
3	Ministry of Basic and Senior Secondary Education (MBSSE)	2	65,926,179,376
4	National Social Security and Insurance Trust (NASSIT)	8	46,769,104,702
5	Sierra Leone Road Transport Corporation (SLRTC)	8	41,720,007,579
6	Sierra Leone Regional Rice Value Chain	20	41,583,175,363
7	Ministry of Transport and Aviation (MTA)	7	31,612,520,000
8	Ministry of Health and Sanitation (MoHS)	6	29,312,520,268
9	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	4	24,776,834,723
10	Ministry of Works and Public Assets (MWPA)	6	22,647,524,774
11	Sierra Leone Police (SLP)	2	22,588,832,100
12	Ministry of Environment (MoE)	1	16,505,100,000
13	National Fire Force (NFF)	1	11,266,365,000
14	Ministry of Information and Communication (MIC)	1	10,380,000,000
15	Ministry of Energy (MOE)	8	9,942,079,250
16	Ministry of Finance (MOF)	7	8,285,549,000
17	National Tourist Board (NTB)	1	8,018,209,599
18	Sierra Leone Agricultural Research Institute (SLARI)	4	6,911,118,953
19	Sierra Leone Commercial Bank (SLCB)	2	6,645,250,120
20	Bonthe Municipal Council	1	5,484,432,338
21	Falaba District Council	5	3,962,710,285
22	National Revenue Authority (NRA)	4	3,761,382,019
23	Public Service Commission (PSC)	1	3,319,212,864
24	Kenema City Council	3	3,178,639,445
25	Anti-Corruption Commission (ACC)	1	2,651,286,561
26	Kenema District Council	4	2,330,329,523
27	Sierra Leone Airport Authority (SLAA)	1	2,127,393,586
28	Fourah Bay College (FBC)	2	2,071,976,476
29	Sierra Leone Road Safety Authority (SLRSA)	3	1,327,174,304
30	Kailahun District Council	4	1,231,009,952
31	Ministry of Agriculture and Forestry (MAF)	2	1,120,075,000
32	Bonthe District Council	1	1,020,000,000
33	Rokel Commercial Bank (RCB)	2	906,621,600
34	Kambia District Council	4	903,556,750
35	National Commission for Social Action (NACSA)	2	873,111,000
36	Road Maintenance Fund Administration (RMFA)	1	673,000,000
37	Sierra Leone Correctional Service (SLCS)	1	654,006,150
38	Environmental Protection Agency (EPA)	1	444,495,920
39	Ministry of Tertiary and Higher Education (MTHE)	4	388,480,000
40	Port Loko District Council	1	324,146,287

Table 44 – NPPA 2021



The table below provides details of ongoing contracts and their corresponding values:

ON-GOING CONTRACTS BY PROCURING ENTITIES			
Sn	Name of Procuring Entity	Title of Procurements	Value of Procurements (Le)
1	Anti-Corruption Commission	CONSTRUCTION OF HEAD QUARTER BUILDING OFFICE	2,651,286,561
2	Bontho District Council	Rehabilitation of bontho District Council Administrative office in matru Jong,bontho District.	1,020,000,000
3	Bontho Municipal Council	Completion of bontho municipal Hall	5,484,432,338
4	Electricity Distribution and Supply Authority (EDSA)	Construction of perimeter fence for 21 secondary substations	693,062,500
		Distribution Department Fast Moving Electrical Material	33,234,000,000
		Distribution Department Fast Moving Electrical Materials	68,121,775,000
		Outsourced security guards to EDSA	351,624,000
		Procurement of framework contract stationeries	2,986,850,000
		Procurement of framework contract stationeries	5,816,943,750
		Supply of ICT equipment	6,654,000,000
		Supply of ICT equipment for the framework contract	6,383,300,000
		Supply of ICT Equipment for the framework contract	6,906,500,000
		Supply of ICT equipment under framework contract	5,032,600,000
		Supply of ICT equipment under Framework contract	9,655,800,000
5	Environmental Protection Agency (EPA)	Legal Consultancy for the Capacity Building Initiative for Transparency (CBIT) Project	444,495,920
6	Falaba District Council	COMPLETION OF MULTI-PURPOSE HALL, CONSTRUCTION OF HAND DUG WELL AND THREE COMPARTMENT VIP LATRINE AT KAMBAYA, SULIMA CHIEFDOM	435,001,665
		CONSTRUCTION OF 18M SPAN BRIDGE, CULVERT AND ROAD MAINTENANCE AT KURUBONLLA, PORPON NEYA CHIEFDOM	1,351,100,950
		CONSTRUCTION OF 8M SPAN BRIDGE, CULVERTS AND MAINTENANCE OF FEEDER ROAD IN MONGO BENDUGU CHIEFDOM	964,038,620
		CONSTRUCTION OF MULTI-PURPOSE HALL, HAND DUG WELL AND THREE COMPARTMENT AND VIP LATRINE AT LIMBAYA, SULAMA CHIEFDOM	487,083,600
		CONSTRUCTION OF THREE CLASSROOM BUILDING WITH FURNITURE HAND DUG WELL AND VIP LATRINE AT JANNELLA	725,485,450
7	Fourah Bay College (FBC)	CONSTRUCTION OF ADDITIONAL CLASSROOM	1,216,326,476
		SECURITY SERVICES	855,650,000
8	House of Parliament (HOP)	Canteen Management	20,000,000
9	Immigration Department	Procurement Of Vehicle Spare Parts And Components For Official Vehicles And Motor Bikes	20,000,000
		Independent Police Complaint Board	8,000,000
		RENT FOR MAKENI OFFICE FOR PERIOD 1ST OCTOBER 2021_ 30 SEPTEMBER 2021	8,000,000
10	Kailahun District Council	CONSTRUCTION OF 10 METER SPAN BRIDGE FROM DIA TO YENDEMA IN KISSY KAMA CHIEFDOM KAILAHUN DISTRICT	703,212,900
		Construction Of Community Health Center In Dia Town,Kissi Kama Chiefdom Kailahun District.	400,000,000
		MAINTENANCE OF A THREE(3)CLASSROOM BLOCK BUILDING AT AHMIDIYYA PRIMARY SCHOOL KAILAHUN TOWN.	23,994,000
		MAINTENANCE OF SIX(6) CLASSROOM BLOCK BUILDING AT SLMB PRIMARY SCHOOL	103,803,052
11	Kambia District Council	Maintenance of Roads at Barracks Road to Bai Fama Tass(2.2km) with 4 single box culverts with dimension of (6.0mx1.5m) and construction of culverts and spot Improvement	254,810,000
		Spot Improvement and routine maintenance of Feeder Roads at Kukuna to Teneba(4.5km) and construction of 2 single box culverts	186,179,000
		Spot Improvement and Routine Maintenance of Roads at Romaka/Maseneh to Kamalo (8.7km) with 3	277,497,000
		Spot Improvement and routine Maintenance of Hospital to Komrabia Dura Road (1.8km) and construction of 1 single box culvert	185,070,750
12	Kenema City Council	Completion of Kenema City Council Administrative Block	1,447,688,550
		CONSTRUCTION OF METROPOLITAN POST AT KENEMA CITY COUNCIL	218,503,700
		CONSTRUCTION OF STALLS IN KENEMA CITY	1,512,447,195



ON-GOING CONTRACTS BY PROCURING ENTITIES

Sn	Name of Procuring Entity	Title of Procurements	Value of Procurements (Le)
13	Kenema District Council	CONSTRUCTION OF 1 BOX BRIDGE AND 2 BOX CULVERTS ALONG BAMBA JUNCTION TO BAMBA IN SMALL BO CHIEFDOM, KENEMA DISTRICT- LOT 1	611,826,300
		CONSTRUCTION OF ONE COMMUNITY HEALTH CENTER INCLUDING STAFF QUARTER, HAND DUG WELL, TOILET AND INCENERATOR AT KATAYAMA COMMUNITY IN KANDU LEPPIAMA	1,494,048,223
		PAVEMENT AND CONSTRUCTION OF RETAINING WALLS AT KENEMA DISTRICT COUNCIL	139,100,000
		REHABILITATION AND RECONSTRUCTION OF ALQUODUS PRIMARY SCHOOL IN KAMBOMA TOWN AT LOWER BAMBARA CHIEFDOM AND THE REHABILITATION OF MINISTRY OF BASIC AND SENIOR SECONDARY SCHOOL EDUCATION OFFICE, RESERVATION, NONGOWA	85,355,000
14	Ministry of Agriculture and Forestry (MAF)	SUPPLY AND DELIVERY OF CONSUMABLES (INKS) TO MAF ICB	537,600,000
		SUPPLY AND DELIVERY OF LAPTOPS, COMPUTERS AND ACCESSORIES (MAF) ICB	582,475,000
15	Ministry of Basic and Senior Secondary Education (MBSSE)	Civic Education Books	46,836,843,496
		The procurement of Diets and Sundry Items to Boarding Home of Government Secondary Schools	19,089,335,880
16		SUPPLY & DELIVERY OF OFFICE EQUIPMENT, FURNITURE AND SAFETY MATERIALS TO THE FREETOWN SOLAR PARK PROJECT AT NEWTON	6,993,000,000
		SUPPLY AND DELIVERY OF ELECTRICITY TRANSFORMERS TO THE FREETOWN SOLAR PARK PROJECT OF NEWTON	559,650,000
		SUPPLY AND DELIVERY OF ICT EQUIPMENT AND ACCESSORIES	696,300,000
		SUPPLY AND DELIVERY OF INR. OFF ROAD VEHICLE TO THE FREETOWN SOLAR PARK	454,575,000
		SUPPLY OF PROVISIONS AND SUNDRIES	240,764,000
		TRAINING CENTRE EQUIPMENT & FURNITURE, ASSORTED HOUSEHOLD EQUIPMENT & FURNITURE TOOLS FOR WORKSHOP AND STORE TO FREETOWN SOLAR PARK PROJECT AT	782,300,000
17	Ministry of Environment (MoE)	Supply of six hundred thousand (600,000) Tree crop seedlings	16,505,100,000
18	Ministry of Finance (MOF)	Generator Maintenance Services	85,000,000
		Procurement of Printing Consumables/Toners/Inks	2,318,000,000
		Supply and Delivery of Office Stationery to the MOF	608,605,000
		Supply and Delivery of Sundry Items to the MOF	1,613,594,000
		The Provision of 100 Megabytes Fibre Internet Service	1,114,350,000
		The Supply, Delivery and Installation of two Digital Display Screens and their infrastructure	996,000,000
		Vehicle Maintenance Services	1,550,000,000
19	Ministry of Health and Sanitation (MoHS)	Construction of DHMO office at Karene District Lot 15	4,790,402,650
		CONSTRUCTION OF DISTRICT HEALTH MANAGEMENT TEAM OFFICE AT PUJEHUN DISTRICT	4,925,883,600
		PROCUREMENT FOR THE REHABILITATION OF GOVERNMENT HOSPITAL AT PUJEHUN	4,925,883,600
		REHABILITATION OF DISTRICT HOSPITALS UNDER BUILDING A RESILIENT, SUSTAINABLE AND STRENGTHENED HEALTH SYSTEM IN SIERRA LEONE	5,163,385,751
		REHABILITATION OF KENEMA HOSPITAL- LOT 2	6,518,148,906
		Rehabilitation of Magburaka Government Hospital	2,988,815,761
		Ministry of Information and Communication (MIC)	10,380,000,000
		PROCUREMENT OF OPERATIONS, MAINTENANCE, AND COMMERCIAL MANAGEMENT SERVICES FOR THE MANAGEMENT OF NATIONAL FIBRE OPTIC BACKBONE AND ANCILLARY INFRASTRUCTURE OF THE GOVERNMENT OF SIERRA LEONE	10,380,000,000
20	Ministry of Local Government and Rural Development (MLGRD)	SUPPLY OF COMPUTER AND PRINTER ACCESSORIES	160,000,000
		Supply of furniture	50,000,000
		SUPPLY OF STATIONARY ITEMS	75,000,000
21	Ministry of Planning and Economic Development (MOPED)	Preparation Of The Development and Design of the 2021 Encyclopaedia	96,000,000
22	Ministry of Tertiary and Higher Education (MTHE)	PROCUREMENT OF OFFICE EQUIPMENT	96,500,000
		Procurement of one Settee Set Chair for the Deputy Minister's Office	95,430,000
		Procurement of Tonners	98,000,000
		Stationary	98,550,000
23	Ministry of Transport and Aviation (MTA)	PROCUREMENT OF FIFTEEN (15) NEW VEHICLES	9,820,000,000
		PROCUREMENT OF SEVEN (7) NEW VEHICLES	4,785,000,000
		PROCUREMENT OF SIX (6) NEW VEHICLES (LOT2)	1,237,520,000
		PROCUREMENT OF SIXTEEN (16) NEW VEHICLE	9,600,000,000
		PROCUREMENT OF TEN (10) NEW VEHICLES	3,480,000,000
		PROCUREMENT OF TWO (2) NEW VEHICLES	1,390,000,000
		PROCUREMENT OF TWO (2) VEHICLES	1,300,000,000
24	Ministry of Works and Public Assets (MWPA)	Procurement Of Fire Extinguishers And Electricals Equipment	2,641,337,829
		Procurement Of Spare Parts And Vehicular Maintenance	745,232,100
		Procurement process for security services at youji Building Brookfield and the ministry of Work and	1,132,800,000
		Proposed Reconstruction of Magistrate Court Fala, North Western - Region	8,784,883,920
		RECONSTRUCTION OF MAGISTRATE COURT, KARENA, NORTH WESTERN REGION	8,222,280,925
		Rehabilitation work to kalaba Magistrate Court kalaba Town	1,120,990,000
25	Moyamba District Council	Out sourcing of the Moyamba Stadium Guest House, The Taiama Guest House The Administrative Canteen and The Moyamba District Council Community Centre	18,000,000
		Outsourcing of the Moyamba stadium Guest House, the Taiama Guest House, the administrative canteen and the Moyamba District Council Community center	18,000,000
		Outsourcing of the Moyamba stadium Guest house, the Taiama Guest House, the administrative canteen and the Moyamba District Council Community center	6,500,000
26	National Commission for Social Action (NACSA)	CONSTRUCTION OF 10M BRIDGE ALONG FR KOMBATAMBAYA-YIBEN NIENE CHIEFDOM,	573,111,000
		SUPPLY OF 350 EACH GOAT AND SHEEP SLCDI	300,000,000
27	National Fire Force (NFF)	Supply of Multipurpose Fire Engines, Auxiliary Fire Fighting Equipment and spare parts	11,266,365,000



ON-GOING CONTRACTS BY PROCURING ENTITIES

Sn	Name of Procuring Entity	Title of Procurements	Value of Procurements (Le)
28	National Revenue Authority (NRA)	Conduct vulnerability and penetration testing on information systems and IT infrastructure.	340,197,270
		Procurement of secure service provider for the repair and maintenance of vehicles and	1,478,227,250
		Procurement process for the acquisition of software and software licenses - Acquisition of Microsoft	470,000,000
		Provision of ICT staff training Database Administration (DBA) and Oracle Database Vault and Oracle	1,472,957,499
29	National Social Security and Insurance Trust (NASSIT)	CONSTRUCTION OF MANAGERS QUARTERS IN MOYAMBA TOWN LOT 2	60,100,000
		CONSTRUCTION OF MOYAMBA DISTRICT OFFICE - MOYAMBA TOWN	13,549,222,732
		CONSTRUCTION OF NASSIT NORTH WEST REGIONAL OFFICE LOCATED IN PORT LOKO	29,010,723,662
		MAINTENANCE OF THE TRUST VEHICLES	193,545,000
		RECONSTRUCTING THE ROOFING SYSTEM OF THE TRUST'S OFFICE SOUTH 2 LYON	872,739,000
		RECONSTRUCTION OF 4TH FLOOR WING FOR BOARD ROOM AND SECRETARIAT	2,156,743,725
		RECONSTRUCTION OF THE ROOFING SYSTEMS AT THE EAST REGIONAL OFFICE, DRIVERS QUARTER AT THE GENERATOR HOUSE	833,325,433
		SERVICE CONTRACT FOR SITE RENTAL FOR CUSTOMER SERVICE CHARTER AND	92,705,150
30	National Tourist Board (NTB)	REHABILITATION OF THE EXISTING 24 BEDROOM BLOCK AT THE HOTEL & TOURISM TRAINING CENTER (HTTC), KITCHEN, PREP TOGETHER WITH THEIR FITTINGS & FIXTURES AT THE MMCET	8,018,209,599
31	Port Loko District Council	Maintenance of Bramaia Junction - Thumba and Construction of Four(4) No.Culvert	324,146,287
32	Project Fiduciary Management Unit (PFMU)	CONSTRUCTION OF MARKET AND TRANSIT TERMINAL AT LUMLEY	60,552,533,948
		PROCUREMENT OF 50 PUBLIC TRANSPORT BUSES AND SPARE PARTS FOR THE MINISTRY OF TRANSPORT AND AVIATION	77,818,860,000
		REHABILITATION OF EXISTING STRUCTURE FOR NATIONAL DRIVERS TRAINING AND TRAFFIC CONTROL CENTRE FOR SLRSA	1,446,964,600
		SUPERVISION OF WEST CORRIDOR CIVIL WORKS (LOT 1- ROAD WORKS) AND LOT 2 - MARKET TERMINAL	9,450,145,110
33	Public Service Commission (PSC)	PROCUREMENT FOR THE REFURBISHMENT OF PUBLIC SERVICE COMMISSION OFFICE BUILDING	3,319,212,864
34	Road Maintenance Fund Administration (RMFA)	MICROSOFT DYNAMIC 2013 MIGRATION TO MICROSOFT DYNAMIC 360 BUSINESS CENTRAL	673,000,000
35	Rokel Commercial Bank (RCB)	REFURBISHMENT OF TOP FLOOR CLOCK TOWER BRANCH AT KISSY ROAD, FREETOWN RCBSL	906,621,600
36	Sierra Leone Agricultural Research Institute (SLARI)	CONSTRUCTION OF AN INTEGRATED RICE AND MAIZE UNIT FOR ENABLE NJALA PROJECT- NJALA UNIVERSITY, MOKONDAH	3,251,874,150
		CONSTRUCTION OF SEED TESTING LABORATORY AT MILE 91 FOR THE SIERRA LEONE SEEDS CERTIFICATION AGENCY (SLeSCA)	2,487,996,000
		REHABILITATION OF SLeSCA HEAD OFFICE, TOWER HILL, FREETOWN	1,045,431,660
37	Sierra Leone Airport Authority (SLAA)	650KVA EXHAUST EXPANSION PIECE	2,127,393,586
38	Sierra Leone Commercial Bank (SLCB)	PROCUREMENT FOR THE REHABILITATION OF BUILDING AT LUMLEY (SLCB) RESTRICTED SUPPLY, INSTALLATION, TESTING AND COMMISSIONING OF DUPLEX AND VAULT LIFTS.	1,950,000,000
			4,695,250,120
39	Sierra Leone Correctional Service (SLCS)	PROCUREMENT OF WORKS FOR THE CONSTRUCTION OF PERIMETER WALL FENCE AT KAILAHUN, MOYAMBA, AND KENEMA CORRECTION CENTRES	654,006,150
40	Sierra Leone Pharmacy Board	Procurement of Chemicals & Reagents	41,112,500
41	Sierra Leone Police (SLP)	Procurement of Vehicles for Sierra Leone Police	17,317,517,700
		The Construction of Regional Headquarters at Mattru Jong, Bonthe District	5,271,314,400
		Sierra Leone Ports Authority (SLPA)	100,725,000
		SUPPLY OF BUILDING MATERIALS	38,625,000
		SUPPLY OF IT EQUIPMENT	62,100,000
42	Sierra Leone Regional Rice Value Chain	Construction of 1 store and 1 drying floor.	1,897,384,000
		CONSTRUCTION OF 4 UNITS MILL HOUSINGS	2,200,000,000
		CONSULTANCY SERVICE FOR SOIL FERTILITY MAPPING	527,018,100
		Financial Audit Service	70,000,000
		MARKET STUDIES	560,750,000
		PROCUREMENT OF 5900 LTRS OF PESTICIDE	1,053,150,000
		PROCUREMENT OF 12500 LTRS OF HERBICIDE	1,512,500,000
		Procurement of 13750 bags of certified seeds rice	3,781,250,000
		Rehabilitation of 2 stores.	959,206,140
		Selection of design and supervision consultant	8,682,894,123
		SELECTION OF FARM FOR THE TRAINING OF WOMEN AND YOUTHS BY NGO'S	1,964,644,000
		SELECTION OF FIRM FOR THE FORMATION AND STRENGTHENING OF GROUPS (SENSITIZATION, MOBILIZATION, GOVERNANCE STRUCTURE) BY NGO'S	5,046,750,000
		SELECTION OF FIRM FOR THE MID TERM REVIEW CONSULTANCY SERVICES	336,450,000
		SUPPLY AND DELIVERY OF 4 UNITS 100 KVA DIESEL GENERATOR	990,000,000
		SUPPLY AND DELIVERY OF 4 UNITS 15 TPD MILLING PLANT AND 4 UNITS 100 KVA DIESEL	2,268,000,000
		SUPPLY OF 6800 BAGS OF FARTERLIZER	3,638,000,000
		SUPPORT TO INSTITUTION (SLARI)	2,241,808,000
		SUPPORT TO SEED MULTIPLICATION PROGRAM (SMP)	1,681,356,000
		SUPPORT TO SLESCA	1,681,356,000
		THE ESTABLISHMENT OF 200 HA OF OIL PALM NURSERIES IN FALABA DISTRICT	490,659,000
		Sierra Leone Road Safety Authority (SLRSA)	1,327,174,304
		SUPPLY AND DELIVERY OF GENUINE TONER CARTRIDGES	442,635,000
		SUPPLY AND DELIVERY OF IT EQUIPMENT AND ACCESSORIES-LOT 6	9,500,000
		SUPPLY OF LASER JET PRINTERS, COPIERS, HD PRINTERS AND ACCESSORIES	875,039,304

ON-GOING CONTRACTS BY PROCURING ENTITIES			
Sn	Name of Procuring Entity	Title of Procurements	Value of Procurements (Le)
43	Sierra Leone Road Transport Corporation (SLRTC)	Construction of Mini bus station at Kailahun district	1,125,300,000
		Engine spares	4,117,887,500
		Printing of Bus Tickets	72,033,000
		PROCUREMENT OF OFFICE EQUIPMENT	535,000,000
		Procurement of tyres and tubes, lubricants, engine spares, stationary, computers and accessories, office equipment, printing of bus ticket and official working document, office and household furniture	427,145,650
		Supply of Stationery (Lot 4)	49,031,929
		Supply of Thirty (30) public transport buses	34,740,000,000
		Tyres and Tubes	653,609,500
44	Smallholders Commercialization and Agribusiness Development P	SPOT IMPROVEMENT (INCLUDING CONSTRUCTION OF BRIDGES, CULVERTS, AND EMBANKMENTS) OF FEEDER ROADS IN KAMBIA DISTRICT LOT 1	9,616,018,725
		SPOT IMPROVEMENT (INCLUDING CONSTRUCTION OF BRIDGES, CULVERTS AND EMBANKMENTS) OF FEEDER ROADS IN PORT LOKO DISTRICT LOT 2	11,603,708,055
		SPOT IMPROVEMENT OF FEEDER ROADS AND CONSTRUCTION OF RIGID PAVEMENT ALONG CRITICALLY HILLY SECTIONS OF FEEDER ROADS TO LINK AGRIBUSINESS/PRODUCERS	1,661,645,843
		SPOT IMPROVEMENT OF FEEDER ROADS AND CONSTRUCTION OF RIGID PAVEMENT ALONG CRITICALLY HILLY SECTIONS TO LINK AGRIBUSINESS/PRODUCERS ORGANISATION IN KONO	1,895,462,100

Table 45 – NPPA 2021

FREQUENTLY CONTRACTED GOVERNMENT SUPPLIERS/CONTRACTORS AND CONSULTANTS IN 2021

Based on the data collected for the 2021 Annual Assessment report, the details revealed that a total of **1,956 (One thousand, nine hundred and fifty-six) Suppliers/Contractors and Consultants** were contracted during the year under review. The table below provides the top 50 (fifty) highly contracted suppliers/contractors and consultants by Government that accounted for 2,130 (Two Thousand, One Hundred and Thirty) being 29% of the total number of activities that amounted to Le 451,431,550,776 (Four hundred and fifty-one billion, four hundred and thirty-one million, five hundred and fifty thousand, seven hundred and seventy-six Leones) representing 24% of the total value of procurement activities executed during the year under review. Procurement activities with **no names of contractors, suppliers, consultants** accounted for 408 (Four hundred and eight) amounting to Le 331,933,248,718 (Three hundred and thirty-one billion, nine hundred and thirty-three million, two hundred and forty-eight thousand, seven hundred and eighteen Leones) being the highest number and value of activities.

In public procurement operations, it is crucial to maintain transparency by maintaining sensitive information, especially regarding the identities of contractors, suppliers, and consultants until contracts are fully implemented. Executing procurement activities without disclosing the names of contractors, suppliers, or consultants may raise concerns about transparency and public trust, accountability, and can create opportunities for corruption or favoritism in the procurement process.

The table provides details of the highly contracted contractors, suppliers, consultants, and their corresponding values during the year under review.



HIGHLY/FREQUENTLY CONTRACTED GOVERNMENT SUPPLIERS/CONTRACTORS AND CONSULTANTS IN 2021

Sn	Names of Supplier/Contractor/Consultants	Number of Contracts Signed in 2021	Value of Contracts Signed in 2021 (Le)
1	N/A	408	331,933,248,718
2	A.A ENTERPRISES	131	10,866,916,313
3	TYPE A HOUSE OF ELECTRONICS (SL) LIMITED	98	3,160,684,795
4	HM SAFIDEEN	69	1,886,218,900
5	ANBAT INVESTMENT & GENERAL SERVICES	63	5,801,047,883
6	INDEX ENTERPRISES	60	3,077,394,283
7	ABU WANJEI STATIONERY AND GIFT SHOP	55	8,074,530,841
8	METRO STATIONERY STORE	54	1,631,985,995
9	EDDIE K ENTERPRISE	50	2,574,001,423
10	SOLET MULTI SERVICES	50	5,955,074,740
11	WELFARE LOGISTICS	49	4,395,444,700
12	DOKKAL ENTERPRISES	46	522,178,450
13	AUS INVESTMENT AND GENERAL MERCHANDISE	44	1,531,362,000
14	CHOITHRAM ELECTRICAL & ELECTRONICS	44	1,770,234,500
15	ESS BEE INTERNATIONAL (SL) LIMITED	40	2,738,835,250
16	BREAKTHROUGH CONSTRUCTION AND GENERAL SERVICES	38	3,437,631,473
17	HAYAT AUTO SPARES LTD	37	5,467,043,300
18	RHAPSODY INFOTECH GENERAL MERCHANDISE	37	3,270,985,550
19	DOZIC ENTERPRISES	36	3,520,000,000
20	GATEWAY PROCUREMENT & TRADING LTD	34	1,636,972,525
21	OFFICE SOLUTIONS	33	1,589,132,407
22	ERCO STATIONERY CONSTRUCTION AND GENERAL SERVICES	28	957,197,236
23	M & D BAR AND RESTAURANT	28	4,352,409,836
24	SAWANEH ENTERPRISE	28	478,682,276
25	DUNYA MAKOI SOLUTION AND GENERAL MERCHANDISE	27	1,169,942,800
26	ALEX CONSTRUCTION ENTERPRISES	26	456,038,200
27	INTEGRATED POWER & CONTROL SOLUTIONS LTD	26	3,997,937,650
28	REGISH INVESTMENT (SL) LTD	26	108,088,750
29	AL-K TRADING AND GENERAL MERCHANDISE	25	163,366,085
30	OFFICE WORLD GROUP (SL) LTD	25	2,089,280,186
31	ADAGUS CONSTRUCTION AND RURAL DEVELOPMENT ENTERPRISE	23	237,759,017
32	DELS ENTERPRISE	23	1,952,690,625
33	MOLIBA CAR RENTAL SERVICES	23	1,205,699,590
34	VANKO ENTERPRISES	23	230,330,564
35	A.S AUTO SPARES	22	351,728,350
36	BINTEX INC. LTD	22	511,260,625
37	GREENFIELD FARM LTD	22	1,906,838,627
38	BAMA CATERING AND GENERAL SERVICES	21	166,367,500
39	FABIZ ENTERPRISES	21	584,415,000
40	MOMOH M. KARGBO	21	49,154,000
41	STATIONERY SHOP SIERRA LEONE	21	1,330,350,708
42	A KING SERVICES	20	699,608,546
43	ASSIL TRADING AND CONSTRUCTION	20	18,660,417,450
44	CYPREE COMMERCIAL AND TRADING ENTERPRISES	20	459,513,000
45	CHIDEX GROUP HOLDINGS	19	1,331,545,600
46	EMADUDIN ENTERPRISE AND GENERAL MERCHANDISE	19	417,647,000
47	EXCELLENCE GOVERNMENT PRINTING DEPARTMENT	19	967,614,850
48	SAK CONSTRUCTION AND LOGISTICS SUPPLIERS	19	521,518,000
49	SANICIA INVESTMENT	19	525,403,685
50	ADRAM ENTERPRISES	18	707,820,975

Table 46 – NPPA 2021

Based on the above table, there seems to be a consistent awarding of Government contracts to the same businesses every year. The long delays in payment by the Government continue to discourage businesses, especially SMEs from participating in public bidding processes. Additionally, the perception that Government contracts are awarded based on connections rather than merit also deter smaller businesses from participating in bidding processes.

Addressing these challenges might involve streamlining the procurement process to reduce delays, providing support and resources to SMEs to help them navigate the bidding process, and ensuring transparency and fairness in contract awards to build trust in the system. Encouraging greater competition and diversity in the pool of contract awardees could lead to better outcomes for both the government and the businesses involved.

HIGH VALUE GOVERNMENT CONTRACTED SUPPLIERS/CONTRACTORS AND CONSULTANTS IN 2021

Based on the data, the table below provides details of the top 50 (Fifty) high value awarded contracts in 2021. From the data, the top 50 (Fifty) high value contracted businesses accounts for 12% of the total activities executed through 898 (Eight hundred and ninety-eight) activities that amounted to Le 1,262,836,687,954 (One trillion, two hundred and sixty-two billion, eight hundred and thirty-six million, six hundred and eighty-seven thousand, nine hundred and fifty-four Leones) being 67% of the total value of procurement activities executed during the financial year under review.

HIGH VALUE GOVERNMENT CONTRACTED SUPPLIERS/CONTRACTORS AND CONSULTANTS IN 2021			
Sn	Names of Supplier/Contractor/Consultants	Number of Contracts Signed in 2021	Value of of Contracts Signed in 2021 (Le)
1	N/A	408	331,933,248,718
2	ABDULIA M. KAMARA	5	88,617,400,000
3	TKXPORT LLC	1	77,818,860,000
4	VIP TRADING COMPANY (SL) LTD	3	67,959,420,000
5	HUTA AND GOLDEN QUARRY	1	60,552,533,948
6	MARISH TRADING CO.LTD	1	39,349,700,000
7	TROPICAL AUTOS	3	39,285,000,000
8	EDDIE BONGO INVESTMENT	1	33,234,000,000
9	YVENTS MANAGEMENT SERVICES	1	32,541,300,000
10	LEONE CONSTRUCTION AND GENERAL ENGINEERING SERVICE	1	29,010,723,662
11	MISHEAL KAY CONSTRUCTION AND SUPPLIES	1	24,121,675,224
12	SULCOT PROCUREMENT AND LOGISTICS ENTERPRISE	1	23,272,920,000
13	ANAGKAZO VENTURES COMPANY LIMITED	6	20,019,140,000
14	DUO-MATRIX COMPANY (SL) LIMITED & TIANGSU HANJIAN GROUP COMPANY LIMITED(JHGC)	1	18,820,314,761
15	ASSIL TRADING AND CONSTRUCTION	20	18,660,417,450
16	BROAD ENGINEERING AND CONSTRUCTION	2	18,121,856,961
17	AGRICULTURAL WORLD	1	17,317,517,700
18	NORTH STAR ENTERPRISE LTD	1	16,660,218,950
19	EASTERN REGION (DOKLA VENTURE) SOUTH (INDIGO FOR JUSTICE AND PROTECTION) NORTH (AL-HALAL BUSINESS VENTURES) WESTERN AREA (HANJOES ENTERPRISE) NORTH EAST (GREEN LAND RESOURCE)	1	16,505,100,000
20	MESSERS SEWA VENTURES CONSTRUCTION AND PROCUREMENT	2	14,040,915,482
21	OKAR AGENCY	1	13,236,960,000
22	SECON SIERRA LEONE LIMITED	2	12,693,367,552
23	ULTIMATE A&B INVESTMENT LIMITED	2	11,287,915,407
24	CHRISTALINE ENTERPRISES	1	11,266,365,000
25	A.A ENTERPRISES	131	10,866,916,313
26	C C & S ENTERPRISE	2	10,424,550,960
27	LEONECOM (SL) LIMITED	1	10,380,000,000
28	MIDAS PROCUREMENT AND LOGISTICS SERVICES LTD	3	10,006,543,812
29	HARRY'S (SL) LIMITED	9	9,945,912,250
30	WAINDU ENTERPRISE	2	9,851,767,200
31	MIRAKLE ENTERPRISES	1	9,820,000,000
32	ANN AND MOORE ENTERPRISE	4	9,811,600,000
33	MATU AND DONDO ENTERPRISES	14	9,490,078,000
34	TECHSULT AND COMPANY LTD CONSULTING ENGINEERS REALINI BADER ASSOCIATES LTD AND JYGA	1	9,450,145,110
35	ABIMER CONSTRUCTION & GENERAL SERVICES	2	9,222,280,925
36	SPECTRUM ENGINEERING CONSULTANT / DESIGN TECHNOLOGY INITIATIVE (SL) LTD	1	8,682,894,123
37	LIVING STONE TRADING COMPANY LIMITED	1	8,537,400,000
38	TROPICAL ENVIRONMENTAL DESIGN ASSOCIATES	1	8,200,000,000
39	JOZZYMUN HOLDING AND CONSTRUCTION ENTERPRISES	5	8,140,150,201
40	ABU WANJEI STATIONERY AND GIFT SHOP	55	8,074,530,841
41	INTERLINKS INVESTMENT LIMITED	1	8,018,209,599
42	S & H TRADING INVESTMENT LIMITED	2	6,755,068,800
43	BRAEAKTHROUGH CONSTRUCTION AND GENERAL SERVICES	1	6,732,980,642
44	OVERSEAS TRADING AND CONSTRUCTION COMPANY	1	6,732,980,642
45	JAY TEE ENTERPRISES	3	6,587,201,500
46	CINDERELLA TRAVEL AND TOURS	18	6,548,842,650
47	SOLET MULTI SERVICES	50	5,955,074,740
48	ANBAT INVESTMENT & GENERAL SERVICES	63	5,801,047,883
49	MEDZICK INTERNATIONAL ENTERPRISE	2	5,740,182,650
50	KIS PROCUREMENT AND SUPPLY	17	5,698,315,000

Table 47 – NPAA 2021

MOST FREQUENTLY PROCURED ITEMS IN 2021

Based on general categorization of items procured, the 2021 data revealed that 114 (one hundred and fourteen) items were procured. The table below provides details of the top 50 (Fifty) most frequently procured items undertaken through various procurement processes by procuring entities during the year under review. The data revealed that the top 50 (Fifty) most frequently procured items amounted to Le 1,806,327,216,565 (One trillion, eight hundred and six billion, three hundred and twenty-seven million, two hundred and sixteen thousand, five hundred and sixty-five Leones) representing 95% of the accumulated value of procurements executed through 6,904 (Six thousand, nine hundred and four) activities being 95% of the total number of procurement activities implemented during the year under review.

Based on the data, procurement of Office Stationery amounted to 607 (Six hundred and seven) activities being the highest number of activities whereas Building/Construction accounted for the highest value activities.

The details with their corresponding values are provided in the table below:

MOST FREQUENTLY PROCURED ITEMS IN 2021			
Sn	ITEMS PROCURED	Number of Procurements for Item Category	Value of Procurements for Item Category (Le)
1	Office Stationery	607	39,783,059,584
2	Office Equipment	604	139,966,271,976
3	Vehicle Spares and Maintenance	576	30,342,114,943
4	Provision & Sundry Items	363	22,911,338,361
5	Computer Consumables	358	26,621,973,924
6	Refreshment & Hall Rental	358	14,199,252,449
7	Printing	350	26,525,598,978
8	Office Furniture	322	28,096,034,340
9	Building Maintenance	237	98,957,237,339
10	Desktop & Laptop Computers	206	14,554,618,016
11	Road Rehabilitation	194	99,104,430,452
12	Vehicle Hire	178	4,188,791,442
13	Building Materials	173	95,600,197,926
14	Electrical Materials	154	109,047,705,299
15	Equipment Spares & Maintenance	144	4,798,324,798
16	Building Construction	134	217,308,930,479
17	Medical Drugs, Equipment, Consumables & Reagent	116	71,455,021,185
18	Internet & Communications	111	7,306,611,003
19	Generator Spares & Maintenance	109	5,031,534,821
20	Rice & Diet	105	181,050,230,821
21	Bank Consumables	104	4,131,290,900
22	Agricultural Crops, Inputs & Seeds	94	38,399,498,195
23	Consultancy Services	84	51,317,359,679
24	Motor Bike & Tricycle Purchase	77	8,201,140,351
25	Cleaning & Fumigation Services	75	6,055,524,730
26	Motor Bike & Tricycle Spares & Maintenance	75	394,352,528
27	Road Construction	72	26,838,771,857
28	Rain Gears	70	12,130,010,470
29	Security Services	67	3,519,052,448
30	Fixtures & Fittings	64	4,944,225,300

31	Uniforms	58	5,412,901,750
32	ICT Equipment & Materials	57	46,594,112,004
33	Air Ticket	52	10,391,497,129
34	Application & Software	51	36,509,838,872
35	IVS Tools	45	6,773,720,446
36	Vehicle Purchase	45	204,051,389,090
37	(blank)	45	17,599,466,975
38	Generator Purchase	40	8,102,044,792
39	Equipment	37	9,533,716,617
40	IT Equipment	32	2,376,711,850
41	Cleaning Materials	31	1,125,035,045
42	Safety Gears	30	2,168,302,956
43	Plumbing Materials & Equipment	29	576,967,273
44	Solar Installation & Accessories	29	4,306,275,125
45	Furniture Fabrication & Repairs	28	704,462,175
46	Advertisement	24	74,002,000
47	Teaching and Learning Materials	24	50,597,238,324
48	Souvenir & Gifts	23	3,986,286,000
49	Fuel & Lubricant	22	1,651,428,750
50	Sign Post Construction & Installation	21	1,011,314,800

Table 48 – NPPA 2021

THE TOP EXPENSED OR HIGH VALUE PROCURED ITEMS IN 2021

The table below provides details of the top 50 (Fifty) expensed procured items in 2021. Based on the data, the top fifty high value procured items accounted for 99% being Le 1,877,328,879,430.62 (One trillion, eight hundred and seventy-seven billion, three hundred and twenty-eight million, eight hundred and seventy nine thousand, four hundred and thirty leones, sixty two cents) of the total value of activities implemented through 6,718 (Six thousand, seven hundred and eighteen) activities being 93% of the total number of activities as shown below.

HIGH VALUE PROCURED ITEMS IN 2021			
Sn	ITEMS PROCURED	Number of Procurements for Item Category	Value of Procurements for Item Category (Le)
1	Building Construction	134	217,308,930,479
2	Vehicle Purchase	45	204,051,389,090
3	Rice & Diet	105	181,050,230,821
4	Office Equipment	604	139,966,271,976
5	Electrical Materials	154	109,047,705,299
6	Road Rehabilitation	194	99,104,430,452
7	Building Maintenance	237	98,957,237,339
8	Building Materials	173	95,600,197,926
9	Medical Drugs, Equipment, Consumables & Reagent	116	71,455,021,185
10	Consultancy Services	84	51,317,359,679
11	Teaching and Learning Materials	24	50,597,238,324
12	ICT Equipment & Materials	57	46,594,112,004
13	Office Stationery	607	39,783,059,584
14	Agricultural Crops, Inputs & Seeds	94	38,399,498,195
15	Application & Software	51	36,509,838,872
16	Equipment Hire	8	32,792,510,000
17	Vehicle Spares and Maintenance	576	30,342,114,943
18	Office Furniture	322	28,096,034,340
19	Road Construction	72	26,838,771,857
20	Computer Consumables	358	26,621,973,924
21	Printing	350	26,525,598,978
22	Provision & Sundry Items	363	22,911,338,361
23	(blank)	45	17,599,466,975
24	Desktop & Laptop Computers	206	14,554,618,016
25	Refreshment & Hall Rental	358	14,199,252,449
26	Rain Gears	70	12,130,010,470
27	Agricultural Equipment	19	11,622,921,682
28	Fire Engines	1	11,266,365,000
29	Network Equipment	7	10,821,895,000
30	Air Ticket	52	10,391,497,129

31	Equipment	37	9,533,716,617
32	Motor Bike & Tricycle Purchase	77	8,201,140,351
33	Generator Purchase	40	8,102,044,792
34	Internet & Communications	111	7,306,611,003
35	IVS Tools	45	6,773,720,446
36	Cleaning & Fumigation Services	75	6,055,524,730
37	Uniforms	58	5,412,901,750
38	Generator Spares & Maintenance	109	5,031,534,821
39	Fixtures & Fittings	64	4,944,225,300
40	Equipment Spares & Maintenance	144	4,798,324,798
41	Solar Installation & Accessories	29	4,306,275,125
42	Vehicle Hire	178	4,188,791,442
43	Bank Consumables	104	4,131,290,900
44	Fishing Gears	1	4,008,170,000
45	Souvenir & Gifts	23	3,986,286,000
46	Hand Dug Well & Bore Hole	4	3,828,669,755
47	Security Services	67	3,519,052,448
48	IT Equipment	32	2,376,711,850
49	Medical Services	4	2,198,694,000
50	Safety Gears	30	2,168,302,956

Table 49 – NPPA 2021

Based on the data, it was observed that procurement activities were implemented without the names of the businesses to whom the contracts were awarded. The table below provides the names of 40 (Forty) procuring entities, the numbers and values of the procurement activities/contracts executed in 2021 **without** stating the names of the suppliers, contractors, and consultants on the signed contracts which undermines transparency and contravenes the legal framework.

PROCUREMENT ACTIVITIES/CONTRACTS WITHOUT NAMES OF SUPPLIES/CONTRACTORS/CONSULTANTS BY MDA'S			
Sn	Name of MDA'S & Local Councils	Number of Procurements without Supplier/Contractor/Consultant Names	Value of Procurements without Supplier/Contractor/Consultant Names (Le)
1	Sierra Leone Free Education Project (SLFEP)	7	113,266,753,600
2	Electricity Distribution and Supply Authority (EDSA)	15	103,338,834,000
3	Ministry of Basic and Senior Secondary Education (MBSSE)	5	65,986,629,376
4	National Revenue Authority (NRA)	44	22,682,396,697
5	Ministry of Fisheries and Marine Resources (MFMR)	10	5,913,070,871
6	Ministry of Water Resources (MWR)	15	3,041,053,200
7	Kenema District Council	24	2,735,339,623
8	Millennium Challenge Coordinating Unit	3	2,611,786,275
9	Ministry of Labour and Social Security (MLSS)	19	1,829,323,000
10	Kailahun District Council	12	1,282,010,500
11	National Fire Force (NFF)	20	1,070,408,700
12	Sierra Leone Regional Rice Value Chain	2	897,200,000
13	Environmental Protection Agency (EPA)	15	475,135,205
14	Rokel Commercial Bank (RCB)	12	334,016,150
15	Bo District Council	3	319,672,500
16	Kenema City Council	10	313,613,000
17	Human Resource Management Office (HRMO)	2	301,563,136
18	Administrator & Registrar General's Office (OARG)	1	300,000,000
19	Koidu New Sengbehun City Council (KNSCC)	24	289,425,000
20	Port Loko District Council	1	283,386,600
21	Ministry of Energy (MOE)	3	240,764,000
22	Western Area District Council (Ward C)	1	198,000,000
23	Independent Procurement Review Panel (IPRP)	1	143,152,000
24	Sierra Leone Housing Corporation (SALHOC)	25	110,187,000
25	Sierra Leone Broadcasting Corporation [SLBC]	10	109,602,500
26	Office of the Chief Minister	3	104,992,500
27	Accountant General's Department (AGD)	2	102,500,000
28	Ministry of Lands Housing and Country Planning (MLHCP)	6	76,900,000
29	Project Fiduciary Management Unit (PFMU)	2	55,202,500
30	Medical and Dental Council of Sierra Leone (MDCSL)	24	51,287,000

31	Sierra Leone Produce Monitoring Board (SLPMB)	3	35,630,000
32	National Insurance Company Limited (NIC)	3	20,478,000
33	Civil Service Training College	2	20,200,000
34	National Water Resources Management Agency (NWRMA)	3	19,250,000
35	Sierra Leone Ports Authority (SLPA)	3	17,630,000
36	Teaching Service Commission (TSC)	1	17,100,000
37	National Drug Law Enforcement Agency (NDLEA)	3	9,210,442
38	Sierra Leone Electricity and Water Regulatory Commission	1	6,715,087
39	Sierra Leone Commercial Bank (SLCB)	1	4,088,250
40	Tertiary Education Commission (TEC)	1	3,024,000

Table 50 – NPPA 2021

Based on comparative data analysis since 2018, the most frequently and high value procured items as shown in the tables above consistently rank highly in the Annual Compliance Assessment reports produced by the National Public Procurement Authority every year. This shows that these items are highly essential and in high demand to ensure effective public service delivery by the state. The items include but not limited to Construction Works, Road Rehabilitation, Office Equipment and Stationeries, Rice & Diet, Medical Drugs, Teaching and Learning Materials, Equipment, Consumables & Reagents and Vehicles. However, there is greater need to introduce prudent financial management and innovative methods in the procurement decision process to ensure effectiveness, efficiency, and the achievement of value for money from these processes.

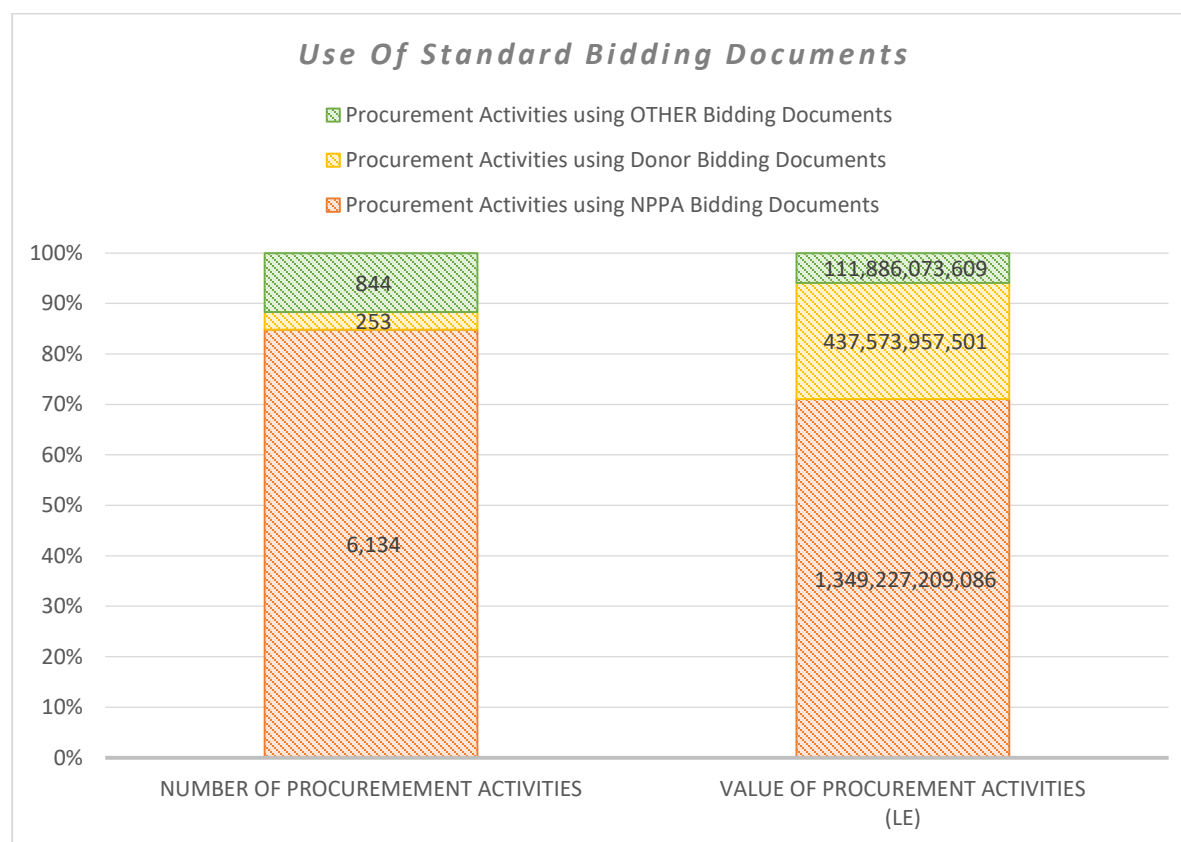
There is an urgent need for greater attention and monitoring of projects across the country by stakeholders. The number of uncompleted works projects languishing without progress for years in almost every part of the country is alarming. Effective monitoring and oversight are crucial to ensure that projects stay on track, completed within the agreed timelines, and serve their intended purposes. When projects stall, it can waste resources, delay benefits to communities, and erode public trust.

One major reason advanced by almost all procuring entities with stalled projects is the lack of funding. Unfortunately, every year, we observe that some of the procuring entities complaining about the lack funds will abandon an incomplete project and initiate a procurement process for another capital project. This action is in complete violation of Sections 28 and 29 of the Public Procurement Act, 2016.

It is important to note that delaying project completion hinders economic growth, reduces productivity, and increases costs for businesses and individuals which ultimately lead to delays in infrastructure development in the country. Stalled projects often result in budget overruns thus leading to increased costs due to inflation, changes in prices of materials, and will also erode public trust and satisfaction with Government. Citizens become frustrated with the lack of progress, especially for projects that are essential for their well-being or quality of life in their communities.

USE OF STANDARD BIDDING DOCUMENTS IN 2021

The graph below provides details of the various bidding documents used by procuring entities to undertake their procurement activities during the year under review. The data revealed that there is a significant reliance by procuring entities on NPPA's standardized bidding documents for procurement in line with the legal framework, which shows a structured and regulated approach to the process. However, there is a growing trend in the use of noncompetitive and unapproved documents by procuring entities which have the tendency to undermine transparency, fairness, or adherence to procurement legal framework.



2021 SUMMARY FINDINGS AND RECOMMENDATIONS

Following the assessment process, below are the challenges and recommendations related to the procurement landscape as identified by the National Public Procurement Authority (NPPA). Improvement in procurement processes is crucial for ensuring transparency, efficiency, and fairness in the acquisition of goods and services by Government agencies. Identifying challenges and providing recommendations for improvement is key to enhancing these processes.

1. **NPPA's Observation: Inadequate/Incomplete Reporting of Procurement Activities by Procuring Entities** – The under-reporting of procurement activities continues to be one of the biggest challenges that affects the public procurement landscape thereby resulting in incomplete and inaccurate data, making it challenging to conduct meaningful analysis, track spending trends, identify potential risks or irregularities, and make informed decisions based on reliable information by decision makers. Under-reporting of procurement information violates legal provisions and regulations enshrined in Section 15 of the Public Procurement Act, 2016 which requires entities to disclose all procurement activities to the Authority.

Lack of full disclosure of procurement information makes it difficult for monitoring and evaluation of procurement processes, which are crucial for ensuring fairness, competition, transparency, efficiency, effectiveness, and value for money in public procurement spending, its outcomes, and the impact of procurement decisions.

NPPA's Recommendations: Procuring entities should prioritize compliance with the provisions of the PP Act and actively engage with the National Public Procurement Authority (NPPA) to ensure adherence to recommendations. This includes maintaining thorough records of all procurement activities and making sure that records of all procurement files are readily available for review by the Authority. Full disclosure is essential for promoting transparency and accountability in public spending. Decision-makers rely on accurate and complete data to make informed choices regarding resource allocation, policy development, and strategic planning.

2. **NPPA's Observation: Lack of adherence to procurement planning and execution of procurement Activities as in the approved procurement plan and Budget by procuring entities** – The NPPA observed during the review process that there was a continuous lack of adherence to procurement planning and the execution of procurement activities as outlined in the approved procurement plan and budget of most of the procuring entities. Ineffective procurement planning and the non-execution of procurement activities as in the approved plan and budget leads to various issues like budget overruns, delays, financial mismanagement, difficulties in accounting for expenditures and inefficiencies in the process.

It is worrying to note that despite continuous reminders for procuring entities to comply fully with procurement planning and execution of activities as in the approved plan in compliance with Section 29 of the Public Procurement Act, 2016 and its 2020

Regulations, many procuring entities are still not fully adhering to procurement planning requirements. Procuring entities are also in the habit of implementing procurement activities that were not planned and budgeted for. This action continues to lead to increased Government liabilities and a wide range of other issues.

NPPA's Recommendations: Sections 28 and 29 of the Public Procurement Act of 2016 make procurement planning a very crucial requirement in the procurement process. Adhering to planning requirements by procuring entities ensures the smooth and efficient execution of procurement activities. By carefully mapping out the procurement process, including identifying needs, selecting suppliers, and defining timelines and budgets, MDAs can rationalize their operations and achieve better outcomes from their procurement activities. Effective planning in public procurement also promotes transparency and accountability, which are essential for maintaining public trust and confidence. When done properly, procurement planning not only saves costs but also maximizes the value for money spent, ultimately leading to improved service delivery and better outcomes for the public sector. Procuring entities are therefore, expected to fully comply with Sections 29 and 31 of the Public Procurement Act, 2016 and its Regulations by ensuring approved activities in the procurement plan and budget are implemented. Procuring entities should not execute any procurement activity that is not in the approved plan and budget without the expressed approval of the Ministry of Finance.

The Ministry of Finance is requested to help enforce the above recommendation by ensuring that disbursements are strictly tied to approved procurement plans and budgets. Procuring entities should be mandated to adhere to procurement planning, budgeting, and implementation in line with their approved plans. This will help reduce Government liabilities, improve public financial management and service delivery. Procuring entities that violate the above should face corrective actions.

3. **NPPA's Observation: Long Payment Delays by Government** – The most prevalent issue raised by procuring entities during the review process was the inadequate financial resources to support their projects and needs and the late disbursement of funds by the Ministry of Finance (MOF) leading to long delays in payment to suppliers/contractors/consultants by procuring entities. From engagements with procuring entities, it is clear that the accumulated liabilities of Government generated by MDAs through procurement activities is huge and grows on a daily basis.

Long payment delays by Government to suppliers, contractors, and consultants usually have significant negative impacts on both parties. On Government's side, payment delays may lead to cost overruns, or inferior outcomes on Government projects, and missing project timelines. On the supplier's side, late payments could lead to additional costs such as interest on loans taken to cover expenses, and late payment penalties. Government mostly prioritizes payments to bigger suppliers that are owed huge liabilities and could lobby around for their payments. Unfortunately, small and medium-sized enterprises (SMEs) who mostly supply based on RFQ with smaller payment issues and capital are mostly disadvantaged as delayed payment negatively affect their operations, leading to difficulties in paying their own suppliers, employees, and other expenses.

NPPA's Recommendations: Government allocates funds to procuring entities through their annual budgets based on projected revenue generation and available financial resources during the financial year. Adhering to procurement planning as enshrined in Sections 29 of the Public Procurement Act, 2016 and ensuring that approved procurement activities are strictly executed in conformity with the approved plan and budget by all procuring entities is a quick solution to solving the above issue. The Government through the Ministry of Finance must request all procuring entities to align their financial needs and resources based on approved budgets with procurement needs, ensure prudent financial management in procurement processes, efficiency and effectiveness into public procurement financing processes, ensure execution of procurement activities are guided by approved plans in order to achieve successful completion of public procurement contracts within the required timeframe. Procuring entities should not be allowed to initiate procurement processes for capital projects without completion of on-going capital projects.

4. **NPPA's Observation: The Excessive use of Request for Quotation (RFQ) and other Non-Competitive methods** – Based on the data, there is growing trend in the use of the Request for Quotation method by procuring entities. RFQs are typically used for purchasing goods or services of relatively low complexity and value, making them efficient for routine procurements. However, procuring entities are encouraged to accumulate the values of frequently procured items of similar nature and use open competitive methods to sign Framework Contracts. The exclusive use of RFQs limits opportunities for innovation and quality, undermines transparency, and causes a risk of collusion or anti-competitive behavior in the procurement process.

NPPA's Recommendations: Procuring entities and procurement practitioners should consider the use of open competitive procurement methods and sign framework contracts for routinely procured items of similar nature. Framework Contracts streamline the procurement process by pre-qualifying suppliers and establishing terms and conditions upfront regarding pricing, delivery, performance standards, offer flexibility in terms of quantities and delivery schedules, lead to cost savings through negotiated pricing and reduced administrative expenses associated with repetitive procurement processes, help ensure consistent quality across procurements, mitigate risks such as supply chain disruptions and help uphold transparency, fairness and accountability.

5. **NPPA's Observation: Poor Contract Management and Oversight by Procuring Entities** – We observed during the review process that there was a huge chunk of incomplete works projects with very long overdue dates emanating from poor contract management but attributed by the procuring entities to the lack of funding. Lack of funding is a common issue leading to project delays and abandonment, which will not only waste the limited available resources but also affects the overall development and trust in Government initiatives by citizens. Inadequate initial planning, including inaccurate estimates of time, resources, and costs, can lead to delays.

NPPA's Recommendations: There is a pressing need for more effective contract management and oversight to address the issue of stalled projects across the country.

Procuring entities must ensure that project budgets are realistic. Thorough feasibility studies should be carried out before project initiation to assess funding needs accurately. Procuring entities are encouraged to implement robust contract management processes, including clear policies and procedures, effective monitoring mechanisms, and regular performance evaluations of their projects.

6. **NPPA's Observation: Artificial Splitting of Procurement Activities by Entities to the use of Open Competitive methods** – During the review process, the National Public Procurement Authority (NPPA) observed the issue of bid splitting into smaller values in order to avoid the use of open competitive methods of procurement by procuring entities. The issue of bid splitting undermines competition, transparency and efficiency in public procurement process.

NPPA's Recommendations: The NPPA recommends the use of Framework Contracts by aggregating the values of frequently procured items with similar requirements by procuring entities. The use of Framework Contracts helps reduce administrative burden, processing time, and costs associated with procurement, while also enhancing transparency in the procurement process.

7. **NPPA's Observation: The lack of Usage of Standard Procurement Forms (SPF 1-6) by Procuring Entities** – The lack of usage of Standard Procurement Forms (SPF 1-6) by procuring entities despite their importance poses several challenges and inefficiencies in the procurement process. The SPF forms are designed to ensure consistency and standardization in procurement procedures, enhance transparency and accountability in the procurement process by clearly documenting the procurement process, including requirements, specifications, evaluation criteria from initiation to completion. 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).

NPPA's Recommendations: Procuring entities are encouraged to adopt and consistently use these standardized forms to promote efficiency, effectiveness, transparency, and compliance in public procurement processes.

8. **NPPA's Recommendations:** The NPPA recommends that Government should consider adopting a policy that will ensure a minimum 20% of the rice supplied to the forces and school feeding projects are procured locally from our local farmers. Promoting local rice production by mandating the purchase of locally produced rice for the security forces (RSLAF, SLP, Correctional Centre, Fire Force, etc) and school feeding projects will create jobs, stimulate economic growth in rural areas, stabilize the foreign currency market, and reduce dependency on imported rice, thus strengthening the country's economy and ensures a stable and reliable supply of rice for the population, including security forces which enhances food security by reducing dependence on imported rice. Government

procurement from local rice farmers injects money directly into the local economy, supporting farmers and their families.

9. **NPPA's Observation: Lack of Support and Cooperation by Procuring Entities in the Data Collection Process** – Collection of procurement information required to produce the annual assessment report as mandated by the Public Procurement Act of 2016 continues to be challenging largely because of the lack of cooperation from procuring entities. Accessing the required information and on time is a huge challenge despite early release of the letter of notification informing Vote Controllers and procurement practitioners of the commencement of the data collection exercise. Lack of cooperation from these entities not only delays the assessment process but also impacts the timely production of the assessment report, which is crucial for upholding accountability and transparency in public procurement.

NPPA's Recommendations: It is crucial for stakeholders like Vote Controllers and procurement practitioners to understand the importance of their cooperation in facilitating smooth processes and meeting legal requirements.

10. **NPPA's Observation: Inadequate Technical Capacity of Procurement Practitioners**
– It was observed during the review that the lack of capacity among procurement practitioners hinders their ability to perform effectively in their roles. Many procurement practitioners lack the necessary skills and training to handle complex procurement processes like understanding the procurement laws and regulations, executing in conformity with the procurement procedures enshrined in the PP Act, negotiation techniques, contract management, risk assessment, and supplier relationship management. Some procurement entities operate with limited resources, staffing shortages, and outdated technology infrastructure.

NPPA's Recommendations: It is important to invest in capacity-building initiatives such as training programs, mentorship opportunities, access to procurement tools and technologies, and ongoing professional development. Procurement involves a multitude of tasks ranging from market research and supplier evaluation to contract negotiation and management. Without the necessary skills, knowledge, and resources, procurement officers will struggle to fulfil their roles effectively. The NPPA would provide hands-on training programs on the various issues highlighted in the annual assessment report for procurement practitioners.



2021 PROCURING ENTITY BASED REPORT

ACCOUNTANT GENERAL'S DEPARTMENT (AGD)

Based on the information presented for the 2021 financial year, the Accountant General's Department reported 34 (Thirty-four) procurement activities that amounted to Le 2,603,388,041 (Two Billion, Six Hundred and three Million, three hundred and eighty-eight Thousand, and Forty-one Leones). However, the entity failed to submit their signed and approved procurement plan for review. The non-availability of the procurement plan suggest that all the activities executed were unplanned and unapproved activities in violation of Section 29 of the Public Procurement, 2026. It is highly important for the AGD to always plan their procurement activities and ensure execution is strictly in line with the approved plan and budgets. This is because the execution of unplanned procurement activities further increases the liabilities of the State through unplanned activities. Compliance to procurement planning is essential for the efficient and effective operation of the AGD as it ensures financial stability, legal compliance, accountability, and transparency, ultimately serving the best interests of the public. All the activities were 100% funded by the Government of Sierra Leone through the Consolidated Revenue Funds.

The table below provides summary details of all the procurement activities and their corresponding values undertaken by the Accountant General's Office:

Accountant General's Department 2021 Procurement Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	No			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	No			
Office Computers Available in the Procurement Office	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and inspection Committee Available	No			
Monthly Submission of SPF-6 Report to NPPA	No			

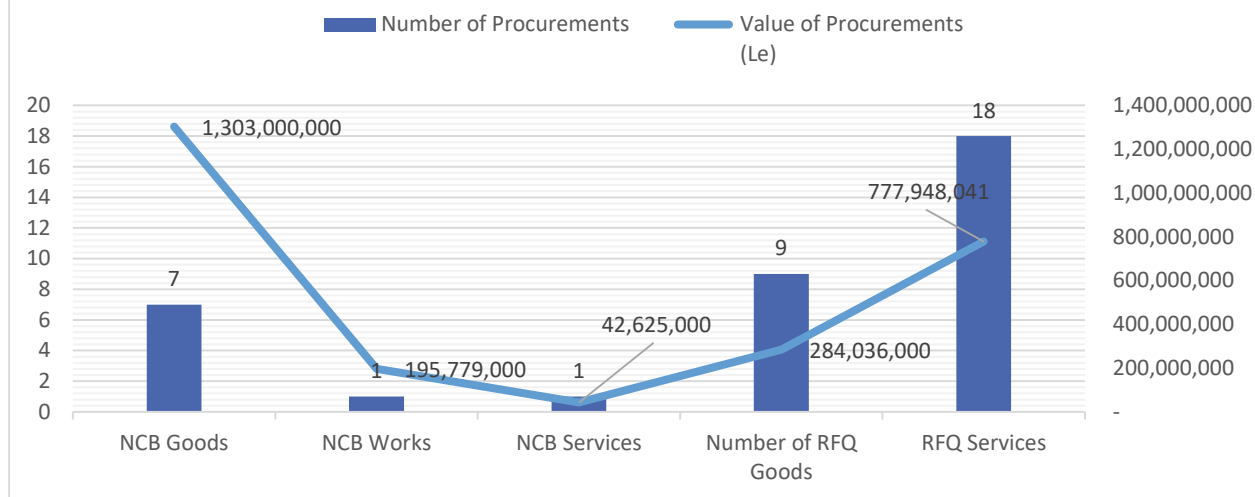
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	34		2,603,388,041	
Procurement Not Planned	34	100%	2,603,388,041	100%
Procurement Not Executed as in Plan	34	100%	2,603,388,041	100%
Budget Amount for the Activity Approved	28	82%	1,908,403,041	73%
Budget Amount for the Activity NOT Approved	6	18%	694,985,000	27%
Source of Funding				
Government of Sierra Leone (GoSL)	34	100%	2,603,388,041	100%
Categories of Procurement				
Goods	14	41%	1,587,036,000	61%
Works	1	3%	195,779,000	8%
Services	19	56%	820,573,041	32%
Methods of Procurement				
National Competitive Bidding (NCB)	7	21%	1,541,404,000	59%
Request for Quotation (RFQ)	27	79%	1,061,984,041	41%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	6	18%	1,345,625,000	52%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	3%	195,779,000	8%
Contracts Recorded in the Contract Register	2	6%	102,500,000	4%
Contract NOT Recorded in the Contract Register	32	94%	2,500,888,041	96%
Contract Payments Done on Time	7	21%	1,446,330,800	56%
Contract Payments NOT Done on Time	27	79%	1,157,057,241	44%

Based on the table above, the categories of procurement reported were Goods, Works and Services respectively. The data shows that 14 (fourteen) of the activities amounting to Le 1,587,036,000 (One Billion, five Hundred and eighty-seven Million, thirty-six Thousand, Leones) being 61% of the total procurement value were for the procurement of Goods, one (1) of the activities amounting to Le 195,779,000 (One hundred and ninety-five Million, seven Hundred and Seventy-nine Thousand Leones) being 8% of the total value was for the procurement of works and nineteen (19) activities amounting to Le 820,573,041 (Eight Hundred and twenty million, five Hundred and seventy-three Thousand, and forty-one Leones) being 32% of the total value were for the procurement of services. Only seven (7) activities amounting to 59% of the total value were executed through National Competitive Bidding method. Twenty-seven (27) activities being 79% of the total number of activities accounted for 41% of the total value of procurement activities implemented during the year were through the Request for Quotation (RFQ) method.

The overuse of the RFQ methods by the entity shows that serious splitting occurred in the execution of these activities in violation of Section 37 (2) of the 2016 Public Procurement Act of 2016. Splitting of activities undermines the principles of fair 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 to sign framework contracts.

The graph below provides details of the various methods and categories of procurement used by the entity and their corresponding values:

Procurement Method Used For Each Category



The review further revealed that One (1) activity with values within competitive threshold amounting to One hundred and ninety-five million, seven hundred and seventy-nine thousand Leones (Le 195,779,000) was implemented by the entity without being presented to the NPPA for technical review and endorsement in compliance with Section 14(2)(p)(i) of the Public Procurement Act, 2016.

Other Findings:

1. **Procurement Filing System with Incomplete Documentation** - The Filing System is relatively good, but documents were not filed as enshrined in Part XI, Regulation 152 of the Public Procurement Regulations 2020. Some of the files were without complete documentations like Awardee Documents, Goods Received Note, Delivery Note, SPF 1,2, 3.

Management Response: Management is in the process of procuring a filing cabinet and wooden shelf for the Procurement unit to store filing records.

2. **Contract Register Not Available** – contract Register was not made available for review, thereby making it difficult to ascertain the total number of contracts signed during the year and their various statuses of the contracts in violation of Section (19) (h) of the PPA 2016.

Management Response: Your recommendation in the second observation is noted and the contract register for the period under review is available for your verification.

3. **Non-Use of Standard Procurement Forms (SPF 1,2,3 & 6)** - We found out that key NPPA documents like SPF 1,2,3,4,5 and 6 developed by the NPPA to standardize public procurement across all entities and ensure detailed trail of procurement processes were not used by the entity.

Management Response: The Department agrees that the activities noted in the observation 3 (i) were not part of the initial procurement plan. These activities were undertaken because they were very necessary for the smooth running of the Department.

- i. The independent Internet Link was an emergency activity which was required for the processing of Government's financial transactions due to down time in the existing Sierratel Line.
- ii. The catering service was including in the training budget plan of the procurement plan.
- iii. The Department was left with the only option of using the Request for Quotation (RFQ) method instead of National Competitive Bidding (NCB) method to procure these essential services, noted in observation 3 (ii) because of the late receipt of approvals and absence of contracts.

4. **Extension for Framework Contracts without complete Documentation** – We noted during the review framework contracts for Supply of Office Equipment, Stationery, Computer Toners and Janitorial Services were extended for additional three (3) months without relevant documents provided by the awardee.

Management Response: Management notes the issues raised in observations 4 and 5. The documents in question were inadvertently omitted from the file.

ADMINISTRATOR & REGISTRAR GENERAL'S OFFICE (OARG)

The National Public Procurement Authority in compliance with Section 14(2)(m) of the Public Procurement Act, 2016 undertook procurement compliance review at the Administrator & Registrar General's Office (OARG). Based on the documents presented for review, eight (8) activities amounting to One Billion, Six Hundred and fifty-two Million, five hundred and forty-five Thousand Leones (Le 1,652,545,000) were reported as activities executed during the 2021 financial year. The activities were 100% funded by the Government of Sierra Leone.

The review revealed that six (6) of the activities amounting to One Billion, Four Hundred and Twenty-three Million, Nine Hundred and Fifteen Thousand Leones (Le 1,423,915,000) being 86% of the total value were reported as planned procurement activities whereas the remaining two (2) activities amounting to Two hundred and twenty-eight Million, Six Hundred and Thirty Thousand Leones (Le 228,630,000) were reported as unplanned activities executed by the entity. The data further showed that six (6) activities being 99.6% of the value were executed as in the approved procurement plan whilst two (2) activities being 0.4% of the value were not executed in line with the approved procurement plan. The implementation of procurement activities that are not planned is in violation of section 29 of the Public Procurement Act of 2016.

The categories of procurement were goods and services respectively. Based on the data, six (6) activities amounting to One Billion, Four Hundred and Twenty-three Million, Nine Hundred and Seventy-six Leones (Le 1,423,915,000) were for the procurement of goods, whilst the

remaining two (2) activities amounting to Two hundred and twenty-eight Million, Six Hundred and Thirty Thousand Leones (Le 228,630,000) were for the procurement of services.

The methods of procurement used were National Competitive Bidding (NCB) and the Request for Quotation (RFQ) methods respectively. Four (4) of the activities amounting to One Billion, and Fifty-five Million, Nine Hundred and Fifteen Thousand Leones (Le 1,055,915,000) being 64% of the total value were executed using NCB method whereas the remaining four (4) activities amounting to Five hundred and ninety-six million, six hundred and thirty thousand Leones (Le 596,630,000) being 36% of the total value were executed using RFQ method. Disappointingly, two activities accounting for 31% of the total value with values above RFQ threshold were executed using RFQ.

The overuse of the non-competitive Request for Quotation (RFQ) methods by the entity shows that splitting occurred in the execution of these procurement activities which contravenes section 37 (2) of the Public Procurement Act, 2016. The excessive of the RFQ method 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 to sign framework contract.

The table below provides detailed overview of the procurement activities implemented and their corresponding values by Administrator & Registrar General's Office:

Administrator & Registrar General's Office (OARG) 2021 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	8		1,652,545,000	
Planned Procurement	6	75%	1,423,915,000	86%
Procurement Not Planned	2	25%	228,630,000	14%
Procurement Executed as in Plan	6	75%	1,646,630,000	99.6%
Procurement Not Executed as in Plan	2	25%	5,915,000	0.4%
Budget Amount for the Activity Approved	8	100%	1,652,545,000	100%
Source of Funding				
Government of Sierra Leone (GoSL)	8	100%	1,652,545,000	100%
Categories of Procurement				
Goods	6	75%	1,423,915,000	86%
Services	2	25%	228,630,000	14%
Methods of Procurement				
National Competitive Bidding (NCB)	4	50%	1,055,915,000	64%
Request for Quotation (RFQ)	4	50%	596,630,000	36%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	4	50%	1,055,915,000	64%
Procurement Activities above RFQ threshold Executed using RFQ	2	25%	505,850,000	31%
Contracts Recorded in the Contract Register	8	100%	1,652,545,000	100%
Contract Payments Done on Time	8	100%	1,652,545,000	100%

Other Findings:

- Document stated in the notification letter not available** – The entity failed to provide key documents to the review team listed in the notification letter like Vote

Service Ledger/ Cash Book, Payment records etc in violation Section 15 of the Public Procurement Act of 2016.

2. **Non-Availability of Contract Register** - A contract Register was not made available for review, thereby making it difficult to ascertain the total number of contracts signed and the various statuses of the contracts.
3. **Use of Supplier Database** – The team observed during the review that contracts were awarded to a supplier using the RFQ method that were not in the entity's supplier database in violation of Regulation 51 of the Public Procurement Regulations, 2020.
4. **Non-Use of Standard Procurement Forms (SPF 1-6)** - We found out that key NPPA documents like SPF 1,2,3,4,5 and 6 developed by the NPPA to standardize public procurement across all entities and ensure detailed trail of procurement processes were not used by entity.
5. **Executed Activities Not in the Approved Procurement Plan** – We observed that procurement activities for the Supplies of Fumigation Services IFO The OARG Head Office in Freetown, Training Services for participants of OARG Staff for April, August and December were executed but not in the approved procurement plan in violation Section 29 of the Public Procurement Act of 2016.
6. **Procurement Activities Not Executed as Planned** - some activities were not executed as planned as the method and value of procurement stated in the plan differs from the method and value used during execution in breach of Section 29 of the Public Procurement Act, 2016.
7. **No Contract Completion Report/Delivery Note/Goods Received Note issued** - delivery note, Goods receipt note or contract completion reports were not available for review for Supplies of Fumigation Services IRO the OARG Head Office in Freetown, Procurement of Lenovo Think pad L13 Note Pad 33.8cm IFO the OARG Freetown, Procurement of Office Stationary for Head Office and Regional, Procurement of Computer Accessories, Supply of Binding of Legal Instrument (Conveyance Books, Marriages, Power of Attorney etc) IRO the OARG, procurement of Sundry Items for OARG Head office and Regional Offices.
8. **No Date on Contract/Local Purchase Order** - dates and signature on the Local Purchase Order/Contract for Training Services for Participants of OARG for April, August and December.
9. **Evaluation Reports were not Dated, Signed and Stamped** - The team observed that the Evaluation reports for Procurement of Computer Accessories, Procurement of Furniture and Office Equipment for Head Office and Regional Offices, procurement of Sundry Items for OARG Head office and Regional Offices activities were not dated, signed and/or stamped.

NPPA Recommendations:

The NPPA recommends that the entity should ensure that all key procurement documents, such as the Vote Service Ledger, Cash Book, and Payment Records, are filed and are readily made available for review. The entity should develop and maintain a comprehensive Contract Register that includes all signed contracts, their statuses, and any relevant details. The supplier database should be regularly reviewed and updated to ensure it includes all approved suppliers. The entity should regularly review and update the procurement plan to reflect all activities and must ensure that all executed procurement activities align with the

approved plan in accordance with the legal framework. They should ensure that the methods and values used during execution are consistent with those stated in the procurement plan. By implementing these recommendations, the entity can significantly improve its procurement practices, enhance transparency, and comply with relevant laws and regulations.

ANTI-CORRUPTION COMMISSION (ACC)

In fulfillment of its statutory mandate enshrined in the Public Procurement Act, 2016, the National Public Procurement Authority undertook Annual Public Procurement Compliance Assessment Review of procurement activities at the Anti-Corruption Commission (ACC) for the 2021 financial year. Based on the documents provided to the team for review, nine (9) procurement activities amounting to Three Billion, Seven Hundred and Two Million, Eight Hundred and Ninety-three Thousand, Three Hundred and Eleven Leones (Le 3,702,893,311) were carried out by the Anti-Corruption Commission (ACC) for the financial year under review. All procurement activities were 100% funded by the Government of Sierra Leone.

The data showed that all Nine (9) procurement activities were reported as planned and executed as planned. The categories of procurement were for Goods and Works. Eight (8) of the activities amounting to One Billion, and Fifty-one Million, Six Hundred and Six Thousand, Seven Hundred and Fifty Leones (Le 1,051,606,750) being 28% of the value of the activities were for the procurement of Goods. The remaining one (1) activity amounting to Two Billion, Six Hundred and Fifty-one Million, Two Hundred and Eighty-six Thousand, Five hundred and Sixty-one Leones (Le 2,651,286,561) being 72% of the total value were for the procurement of Works.

The review further revealed that the methods of procurement used were International Competitive Bidding (ICB) and the National Competitive Bidding (NCB) methods respectively. One (1) of the activities amounting to Le 2,651,286,561 (Two Billion, Six Hundred and Fifty-one Million, Two Hundred and Eighty-six Thousand, Five hundred and Sixty-one Leones) being 72% of the total value was executed using ICB method. Eight (8) of the activities amounting to Le 1,051,606,750 (One Billion, and Fifty-one Million, Six Hundred and Six Thousand, Seven Hundred and Fifty Leones) being 28% of the value of procurements were executed using NCB method respectively. It was observed during the review that One (1) of the activities with values within competitive threshold being 7% of the total value of procurement was implemented by the entity without being presented to the NPPA for technical review and endorsement in compliance with Section 14(2)(p)(i) of the Public Procurement Act, 2016.

The ACC has demonstrated commendable performance in planning and executing procurement activities, using competitive procurement methods to ensure value for money. However, the oversight in one procurement activity, which was not reviewed by the NPPA, indicates room for improvement in compliance. The ACC should ensure all procurement activities within the competitive threshold are submitted to the NPPA for technical review in full compliance with the Public Procurement Act, 2016. Full adherence to the Public Procurement Act is crucial for the ACC's credibility, especially given the anti-corruption mandate of the organization.

The tables below provide a summary detail of all activities, and their corresponding values implemented by the ACC:

Anti-Corruption Commission (ACC) 2021 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	9		3,702,893,311	
Planned Procurement	9	100%	3,702,893,311	100%
Procurement Executed as in Plan	9	100%	3,702,893,311	100%
Budget Amount for the Activity Approved	7	78%	903,556,750	24%
Budget Amount for the Activity NOT Approved	2	22%	2,799,336,561	76%
Source of Funding				
Government of Sierra Leone (GoSL)	9	100%	3,702,893,311	100%
Categories of Procurement				
Goods	8	89%	1,051,606,750	28%
Works	1	11%	2,651,286,561	72%
Methods of Procurement				
International Competitive Bidding (ICB)	1	11%	2,651,286,561	72%
National Competitive Bidding (NCB)	8	89%	1,051,606,750	28%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	8	89%	3,425,396,311	93%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	11%	277,497,000	7%
Contracts Recorded in the Contract Register	9	100%	3,702,893,311	100%
Contract NOT Recorded in the Contract Register		0%		0%
Contract Payments Done on Time	8	89%	1,051,606,750	28%
Contract Payments NOT Done on Time	1	11%	2,651,286,561	72%

AUDIT SERVICE SIERRA LEONE (ASSL)

Based on files presented for review, the Audit Service Sierra Leone (ASSL) executed nineteen (19) procurement activities amounting to Le 11,661,850,130 (Eleven Billion, Six hundred sixty-one Million, Eight hundred and fifty Thousand, one Hundred and thirty Leones) during the 2021 financial year. Based on the data, all nineteen (19) activities were reported as planned and approved procurement activities. Twelve (12) of the procurement activities that amounted to Eight Billion, and forty-five million, nine hundred and thirty-one thousand, one hundred and thirty Leones (Le 8,045,931,130) being 69% of the total value were executed in conformity with the approved plan whereas, the remaining seven (7) activities amounting to Three Billion, six hundred and fifteen million, nine hundred and nineteen thousand Leones (Le 3,615,919,000) being 31% of the total value were executed contrary to the approved plan. The entity should have updated their procurement plan to reflect the methods and values used during execution in line with section 29(6) of the PPA, 2016. All the activities were 100% funded by the Government of Sierra Leone.

The categories of procurement executed during the year under review were Goods and Services. The records showed that, Fifteen (15) of the activities amounting to Le 9,258,765,000 (Nine Billion, two Hundred and fifty-eight Million, seven hundred and sixty-five

Thousand Leones) representing 79% of the total procurement value were for the procurement of goods, whilst the remaining Four (4) activities that amounted to Le 2,403,085,130 (Two Billion, Four Hundred and three Million, and eighty-five Thousand, one Hundred and thirty Leones) being 21% of the procurement value was for the procurement of Services.

The review further revealed that the methods of procurement used were National Competitive Bidding (NCB), Request for Quotation (RFQ) and other non-approved methods like direct sourcing, proforma Invoice, and memo referred to as "Others". Based on the data, 26% (5) of the number of procurement activities that accounted for 29% (Le 3,354,607,000) of the total procurement value were reported to have been executed using NCB. 74% of the total number of activities executed amounting to 71% of the total value of procurement were implemented through non-competitive methods of RFQ and direct purchase. The review further revealed that three (3) procurement activities with values above the RFQ threshold were executed using RFQ. This shows the appetite of the entity for the use of non-competitive methods and complete lack of proper planning by the entity. The use of proforma invoice alone, memo etc is illegal and does not constitute a binding contract which further question the claims by the entity that the activities were planned. The excessive use of noncompetitive methods by the entity further contravenes Section 37(2) of the Public Procurement Act, 2016 and undermines the principles of transparency, accountability, fairness, and value for money in public procurement. The entity should have aggregated the values of frequently purchased items and used open competitive methods to sign framework contracts.

The table below provide summary details of all activities and their corresponding values:

Audit Service Sierra Leone (ASSL) 2021 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	19		11,661,850,130	
Planned Procurement	19	100%	11,661,850,130	100%
Procurement Executed as in Plan	12	63%	8,045,931,130	69%
Procurement Not Executed as in Plan	7	37%	3,615,919,000	31%
Budget Amount for the Activity Approved	11	58%	7,192,893,130	62%
Budget Amount for the Activity NOT Approved	8	42%	4,468,957,000	38%
Source of Funding				
Government of Sierra Leone (GoSL)	19	100%	11,661,850,130	100%
Categories of Procurement				
Goods	15	79%	9,258,765,000	79%
Services	4	21%	2,403,085,130	21%
Methods of Procurement				
National Competitive Bidding (NCB)	5	26%	3,354,607,000	29%
Request for Quotation (RFQ)	7	37%	3,552,325,000	30%
Others ie Proforma Invoice etc	7	37%	4,754,918,130	41%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	6	32%	3,354,607,000	29%
Procurement Activities above RFQ threshold Executed using RFQ	3	16%	3,272,955,000	28%
Contract Payments Done on Time	19	100%	11,661,850,130	100%



While the procurement process was well-planned and payments were made on time, the entity should ensure that the approved procurement plan is regularly updated to reflect execution to ensure value for money.

BANK OF SIERRA LEONE (BSL)

For the 2021 financial year, the Bank of Sierra Leone (BSL) reported twenty-eight (28) procurement activities that amounted to Fourteen Billion, Nine Hundred and Seventy-eight Million, Two Hundred and Sixty-eight Thousand, Two Hundred and thirty-three Leones (Le 14,978,268,233) based on documents presented to the NPPA for review. Based on the data, 85% of the total 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 implementation of procurement activities that are not planned is in violation of section 29 of the Public Procurement Act of 2016.

The review further showed that Fifteen (15) of the activities being 33% of the total value were executed in conformity with the approved procurement plan whilst the remaining thirteen (13) activities being 67% of the total value were not implemented in conformity with the approved plan. The implementation of non-budgeted procurements can indicate poor financial management practices within the entity and could lead to budget overruns. It is highly important for procuring entities to plan their procurement activities and ensure execution is strictly in line with the approved plan and budgets. BSL is advised to regularly update their procurement plan to reflect actual execution of procurement activities. All the activities were 100% funded through Own Source Revenue generated by the entity.

The categories of procurement executed by the entity were Goods, Works and Services. The procurement of Goods accounted for the highest number of activities whereas the procurement of Works accounted for the highest value of activities. The data showed that, twenty (20) activities that amounted to Four Billion, three hundred and eight Million, two hundred and seventy-nine Thousand, Seven Hundred and Eighty Leones (Le 4,308,279,780) representing 29% of the total value executed were for the procurement of Goods. Two (2) of the activities amounting to Nine Billion, Six Hundred and seventeen Million, and twenty-two Thousand, nine hundred and fifty-three Leones (Le 9,617,022,953) being 64% of the value was for the procurement Works whilst the remaining Six (6) activities amounting to One Billion, and fifty-two million, nine hundred and sixty-five thousand, five hundred Leones (Le 1,052,965,500) being 7% of the total value were for the procurement of Services respectively.

The above activities were implemented using International Competitive Bidding (ICB), National Competitive Bidding (NCB), Request for Quotation (RFQ) and "Others" that involves proforma invoice, direct purchase, internal memo. Disappointingly, the use of open competitive method of ICB and NCB accounted for 33.1% of the total value of procurement. ICB accounted for 0.02% of the total value, NCB accounted for 33% of the value of procurement whereas RFQ and Proforma Invoicing accounted for 67.4% of the value of activities implemented during the year under review. Disappointingly, two (2) activities being 66% of the total value with values above RFQ threshold was implemented using RFQ, which further shows the appetite of the entity for the RFQ method.

The overuse of the RFQ method shows that there was high level of artificial splitting by the entity to avoid the use of open competitive in the execution of these procurement activities contrary to section 37 (2) of the 2016 Public Procurement Act, 2016. 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 seek to reduce costs, turnaround time and ensure value for money is achieved. The extensive use of RFQ by the BSL raises concerns about competition.

The review further revealed that Six (6) procurement activities with values within competitive threshold were implemented by the entity without being submitted to the NPPA for technical review and endorsement in compliance with Section 14(2)(p)(i) of the Public Procurement Act, 2016. Three (3) procurement activities were executed without inserting the required procurement number. The use of unique procurement numbering for each activity enhances tracking of procurement activities from inception and prevent duplication of procurement activities by the entity.

The table below provides summary details of all the procurement activities and their corresponding values undertaken by the Bank of Sierra Leone:

Bank of Sierra Leone (BSL) 2021 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	28		14,978,268,233	
Planned Procurement	18	64%	12,766,205,733	85%
Procurement Not Planned	10	36%	2,212,062,500	15%
Procurement Executed as in Plan	18	64%	4,977,585,233	33%
Procurement Not Executed as in Plan	13	46%	10,000,683,000	67%
Budget Amount for the Activity Approved	26	93%	14,190,747,233	95%
Budget Amount for the Activity NOT Approved	2	7%	787,521,000	5%
Source of Funding				
Own Source Revenue	28	100%	14,978,268,233	100%
Categories of Procurement				
Goods	20	71%	4,308,279,780	29%
Works	2	7%	9,617,022,953	64%
Services	6	21%	1,052,965,500	7%
Methods of Procurement				
International Competitive Bidding (ICB)	3	11%	300,000	0.002%
National Competitive Bidding (NCB)	12	43%	4,958,672,280	33%
Request for Quotation (RFQ)	13	46%	10,012,795,953	67%
Others ie Proforma Invoice etc	1	4%	6,500,000	0.04%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	12	43%	4,591,286,280	31%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	6	21%	391,208,953	3%
Procurement Activities above RFQ threshold Executed using RFQ	2	7%	9,867,754,500	66%
Contracts Recorded in the Contract Register	13	46%	4,929,472,280	33%
Contract NOT Recorded in the Contract Register	15	54%	10,048,795,953	67%
Procurement Activities without Procurement Numbers	3	11%		0%
Contract Payments Done on Time	8	29%	1,195,921,780	8%
Contract Payments NOT Done on Time	20	71%	13,782,346,453	92%

BO CITY COUNCIL

Based on documents presented for the 2021 financial year procurement assessment review, the Bo City Council reported twenty-eight (28) procurement activities that amounted to Fourteen Billion, Nine Hundred and Eighty-two Million, Eight Hundred and Forty Thousand, Five Hundred and Forty-four Leones (Le 14,982,840,544). Based on the data, all twenty-eight (28) activities were reported as planned and part of the entity's approved budget. It was further discovered during the review that twenty-four (24) activities being 52% of the value were executed in conformity with the approved procurement plan. The remaining four (4) activities representing 48% of the value were not executed as planned. Procuring entities are required to plan their activities and ensure execution is strictly in line with the approved plan and budgets.

The review revealed that twenty-seven (27) of the activities amounting to Le 14,980,740,544 (Fourteen Billion, Nine Hundred and Eighty-two Million, Seven Hundred and Forty Thousand, Five Hundred and Forty-four Leones) being 99.9% of the total procurement value were funded by the Government of Sierra Leone (GoSL), whilst the remaining One (1) activity to the tune of Le 2,100,000 (Two million, One Hundred Thousand Leones) being 0.1% of the total procurement value were funded from own source revenue generated by the Council.

The categories of procurement were for goods and works. Seventeen (17) of the activities amounting to Le 14,980,740,544 (Fourteen Billion, Nine Hundred and Eighty Million, Seven Hundred and Forty Thousand, Five Hundred and Forty-four Leones) being 99.5% of the total procurement value were for the procurement of goods and the remaining Eleven (11) activities amounting to Le 2,100,000 (Two million, One Hundred Thousand Leones) being 0.5% of the procurement value were for the procurement of works.

Based on the data above, the methods of procurement used in executing the activities were NCB and RFQ respectively. Disappointingly, the data showed that only Seven (7) of the activities were implemented using open competitive method of NCB to the tune of Twenty-three million, two hundred and thirty-two thousand, five hundred Leones (Le 23,232,500). 75% (21) of the number of activities representing 99.8% of the total value of procurement were executed using RFQ. The review further revealed that Six (6) of the activities amounting 99% of the total value of activities with threshold above RFQ were executed by the entity using RFQ. This is a blatant misuse of the request for quotation method by the entity and shows a complete disregard for the public procurement legal frameworks by the council. It further dispels the claim that the activities were actually planned. The excessive misuse of the RFQ method shows that there was no proper planning by the entity and that serious splitting occurred in the execution of these activities in complete violation of Sections 29 and 37 (2) of the Public Procurement Act, 2016.

The system review showed that the entity maintains a functioning procurement unit with the required equipment. Unfortunately, the entity does not have copies of the legal framework that should be use as a guide in execution of their procurement activities. The Council is also required to submit its monthly procurement reports through the SPF-6 to the NPPA.



The table below provides key details of procurement activities, and their corresponding values executed by the entity during the year under review.

Bo City Council 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	No			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	28		14,982,840,544	
Planned Procurement	28	100%	14,982,840,544	100%
Procurement Executed as in Plan	24	86%	7,775,594,902	52%
Procurement Not Executed as in Plan	4	14%	7,207,245,642	48%
Budget Amount for the Activity Approved	28	100%	14,982,840,544	100%
Budget Amount for the Activity NOT Approved		0%		0%
Source of Funding				
Government of Sierra Leone (GoSL)	27	96%	14,980,740,544	99.99%
Own Source Revenue	1	4%	2,100,000	0.01%
Categories of Procurement				
Goods	17	61%	14,913,566,044	99.5%
Works	11	39%	69,274,500	0.5%
Methods of Procurement				
National Competitive Bidding (NCB)	7	25%	23,232,500	0.2%
Request for Quotation (RFQ)	21	75%	14,959,608,044	99.8%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	7	25%	23,232,500	0.2%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	4%	4,265,000	0.03%
Procurement Activities above RFQ threshold Executed using RFQ	6	21%	14,823,776,044	99%
Contracts Recorded in the Contract Register	28	100%	14,982,840,544	100%
Contract Payments Done on Time	23	82%	14,473,740,544	97%
Contract Payments NOT Done on Time	5	18%	509,100,000	3%

While Bo City Council demonstrates some positive practices in procurement planning and oversight, key compliance issues—such as improper use of procurement methods, late payments, and reporting failures—pose significant risks. The council should adhere to procurement thresholds by using NCB or ICB for procurements exceeding RFQ limits to promote transparency and competition.

BO DISTRICT COUNCIL

In the 2021 financial year, based on records presented for review, Bo District Council executed two hundred and eleven (211) procurement activities amounting to Twenty-nine billion, eight hundred and fifty-two million, five hundred and eighty-four thousand Leones (Le 29,852,574,584). The data revealed that One hundred and seventy-nine (179) activities being 85% of the total number amounting to Twenty-three billion, one hundred and thirty-eight million, six hundred and eighty thousand, three hundred and seventy-six Leones (Le 23,138,608,376) were reported as planned whereas thirty-two (32) activities representing 15% of the total number of activities that amounted to Six billion, seven hundred and thirteen million, nine hundred and sixty-six thousand, two hundred and eight Leones (Le 6,713,966,208) were unplanned and unapproved activities executed by the entity.

The data further showed that 36% of the number of activities that amounted to 52% (Le 15,575,356,765) of the total value were executed in conformity with the approved procurement plan. The non-conformity to the procurement plan shows high level of indiscipline and disregard for the various legal framework on Public Procurement by the entity contrary to Section 29 (1&2) of the Public Procurement Act 2016. 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 and cannot support the claims that the activities were planned. The entity is required to ensure that all procurement activities are planned and implemented in conformity with the approved plan in full compliance with section 29 of the Public Procurement Act, 2016.

The review further showed that the procuring entity has a functioning structure with an established procurement unit, procurement committee and procurement officer. Having a functioning structure with dedicated roles like a procurement unit, procurement committee, and procurement officer is crucial for effective procurement processes as they help ensure transparency, accountability, and efficiency in handling procurement activities. 99.6% of the total value of the activities (Le 29,728,340,848) executed through one hundred and ninety-seven (197) activities were funded by the Government of Sierra Leone (GoSL) whilst the remaining 0.4% (Le 124,233,736) of the value of activities through fourteen (14) activities were financed through Own Source Revenue.

The review revealed that the methods of procurement used were the National Competitive Bidding (NCB) and Request for Quotation (RFQ) method. Fourteen (14) of the activities amounting to Le 7,528,428,935 (Seven billion, five hundred and twenty-eight million, four hundred and twenty-eight thousand, nine hundred and thirty-five Leones) being 25% of the procurement value were executed using NCB method.

Disappointingly, one hundred and ninety-seven (197) being 7% of the number of activities amounting to Le 22,324,145,649 (Twenty-two billion, three hundred and twenty-four million, one hundred and forty-five thousand, six hundred and forty-nine Leones) being 75% of the procurement value were executed using RFQ method. The data further revealed that thirty-seven (37) activities being 67% (Le 19,852,539,763) of the total value of activities with values

above RFQ threshold were executed using RFQ. The overuse of the RFQ method by the entity makes it difficult to believe that the activities were planned and approved by the entity. The frivolous use of the RFQ method shows that there was serious splitting in the execution of these procurement activities contrary to section 37 (2) of the 2016 Public Procurement Act. There was a high level of artificial splitting by the entity to avoid the use of open competitive and resort to RFQ which shows complete lack of discipline in execution of the procurement activities.

The entity is encouraged to use an open competitive method of procurement to sign framework contract by accumulating the values of frequently procured items of similar nature. Open competitive processes are important for ensuring fairness, encouraging competition among vendors, and ultimately obtaining the best value for money in the procurement process. Artificially splitting requirements to avoid open competition undermines these principles and can lead to inefficiencies or even allegations of impropriety from the procurement process.

All the activities were not recorded in the contract register. The Contract Register, being a transparency tool, serves as a centralized database or system that contains detailed information about all contracts entered into by the entity. The non-availability of the contract register makes it difficult for the team to ascertain whether full disclosure of all procurement files relating to activities executed during the year under review were presented to the team for review.

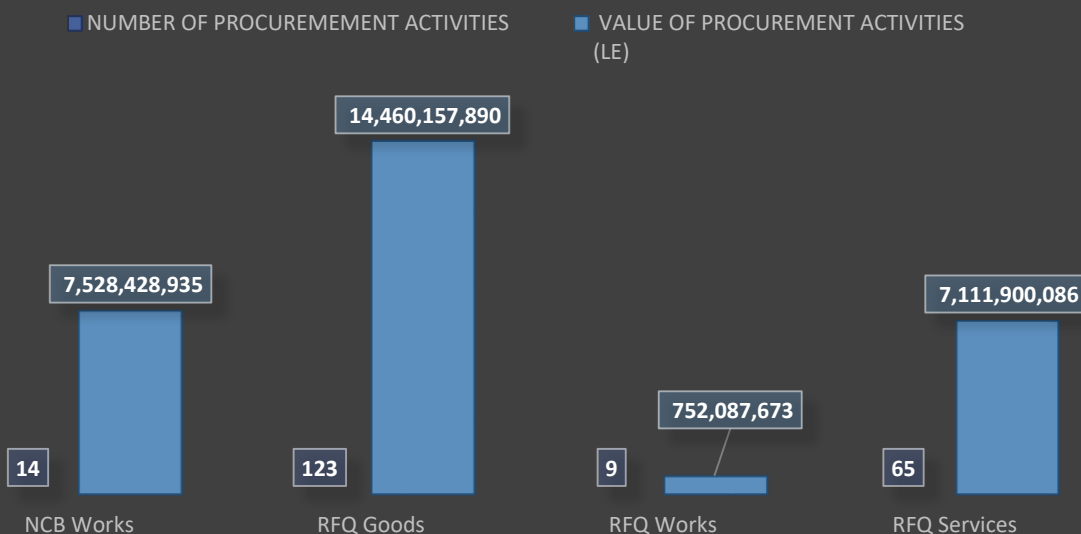
The table below provide summary details of procurement activities, and their corresponding values executed during the year under review by the entity:

Bo District Council 2021 Procurements Overview		
Indicators	Outcomes	
Procurement Systems Review		
Established Procurement Unit	Yes	
Procurement Officers Available	Yes	
Signed and Approved Procurement Plan	Yes	
Procurement Plan Reviewed and Endorsed by NPPA	Yes	
Procurement Office with Adequate Facilities	Yes	
Office Computers Available in the Procurement Office	Yes	
Functioning Procurement Committee Available	Yes	
Legal Framework Available	Yes	
Goods Received and inspection Committee Available	Yes	
Monthly Submission of SPF-6 Report to NPPA	No	

Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	211		29,852,574,584	
Planned Procurement	179	85%	23,138,608,376	78%
Procurement Not Planned	32	15%	6,713,966,208	22%
Procurement Executed as in Plan	75	36%	15,575,356,765	52%
Procurement Not Executed as in Plan	136	64%	14,277,217,819	48%
Budget Amount for the Activity Approved	194	92%	29,049,483,348	97%
Budget Amount for the Activity NOT Approved	17	8%	803,091,236	3%
Source of Funding				
Government of Sierra Leone (GoSL)	197	93%	29,728,340,848	99.6%
Own Source Revenue	14	7%	124,233,736	0.4%
Categories of Procurement				
Goods	123	58%	14,460,157,890	48%
Works	23	11%	8,280,516,608	28%
Services	65	31%	7,111,900,086	24%
Methods of Procurement				
National Competitive Bidding (NCB)	14	7%	7,528,428,935	25%
Request for Quotation (RFQ)	197	93%	22,324,145,649	75%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	14	7%	7,528,428,935	25%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	1%	127,866,073	0.4%
Procurement Activities above RFQ threshold Executed using RFQ	37	18%	19,852,539,763	67%
Contract NOT Recorded in the Contract Register	211	100%	29,852,574,584	100%
Contract Payments Done on Time	72	34%	4,218,918,179	14%
Contract Payments NOT Done on Time	139	66%	25,633,656,405	86%

The graph below provides details of the various categories of procurement and their corresponding values for the various methods of procurement used during the 2021 financial year. The categories of procurement were for goods, works, and services. Procurement of goods accounted for the highest value and number of activities undertaken during the year under review. One hundred and twenty-three (123) being 58% of the activities amounting to Le 14,460,157,890 (Fourteen billion, four hundred and sixty million, one hundred and fifty-seven thousand, eight hundred and ninety Leones) being 48% of the procurement value were for the procurement of goods, twenty-three (23) activities being 11% of the procurement numbers that amounted to Le 8,280,516,608 (Eight billion, two hundred and eighty million, five hundred and sixteen thousand, six hundred and eight Leones) being 28% of the procurement value were for the procurement of works whilst sixty-five (65) activities representing 31% of the total number of activities amounting to Le 7,111,900,086 being 24% of the total value of activities were for the procurement of services respectively as shown in the graph below.

Use Of Procurement Methods By Categories



Based on the data, the council showed a significant level of non-compliance with procurement laws and regulations, particularly regarding the planning and execution of procurement activities. The entity predominantly utilized the Request for Quotation (RFQ) method (75% of the total value), which raises concerns about artificial splitting and adherence to competitive procurement processes. The RFQ was used excessively, especially for activities exceeding its threshold. The Council should enforce strict adherence to the approved procurement plan and ensure that all procurement activities are adequately planned and documented.

BOMBALI DISTRICT COUNCIL

For the 2021 financial year, the Bombali District Council implemented twenty-four (24) procurement activities that amounted to Two billion, five hundred and eighty-eight million, nine hundred and twenty-seven thousand, nine hundred and forty-two Leones (Le 2,588,927,942) based on records presented to the NPPA team for review. The data showed that twenty-three (23) of the activities being 96% of the total number of activities that amounted to Two billion, one hundred and twenty million, nine hundred and twenty-seven thousand, nine hundred and forty-two Leones (Le 2,120,927,942) representing 82% of the value were reported as planned activities. However, four (4) activities amounting to 18% (Le 468,000,000) of the procurement value were reported as unplanned and unapproved activities executed during the year under review. Disappointingly, only nine (9) procurement activities being 8% (Le 205,566,721) of the total value of procurement were executed in conformity with the approved procurement plan. 92% (Le 2,383,361,221) of the value of procurements implemented through fifteen (15) activities were not implemented in compliance with the approved procurement plan method and value of procurement stated in

the plan differs from the method and value used during execution in violation of the Act. The execution of unplanned and unapproved procurement activities contravenes the legal requirements enshrined in **Section 29 of the Public Procurement Act of 2016**. The entity should have updated the plan as mandated in Section 29 (6) of the Act. The activities were largely financed by the Government of Sierra Leone as twenty-one (21) activities amounting to 63% of the value were funded by the Government of Sierra Leone whilst the remaining three (3) activities amounting to 37% of the value were funded by Donor partners.

The team established during the review process that the entity has a well-structured and functioning procurement unit, procurement committee and a procurement staff. Having a functioning procurement structure with dedicated roles like a procurement unit, procurement committee, and procurement officer helps streamline the procurement process, enhances efficiency, and ensures that procurement activities are carried out in a transparent and accountable manner and help promotes integrity, fairness, and value for money in procurement outcomes.

The above activities were implemented using the National Competitive Bidding (NCB), Request for Quotation (RFQ) and other non-approved procurement methods. Based on the records, NCB activities represented 21% (5) of the number of activities executed that amounted to Nine-two million, five hundred and twenty-six thousand, seven hundred and twenty-one Leones (Le 92,526,721) being 4% of the value. RFQ represented 67% (16) of the number of activities with a value of Two billion, four hundred and forty-seven million, six hundred and one thousand and two hundred and twenty-one Leones (Le 2,447,601,221) being 95% of the procurement value while other procurement methods like Direct Purchasing, Memos etc accounted for three 13% (3) of the activities executed, with a value of Forty- eight million, eight hundred thousand Leones (Le 48,800,000). The review further revealed that five (5) procurement activities amounting to Le 2,185,194,500 with values above RFQ threshold were implemented by the entity using the RFQ method, which is in complete breach of the Public Procurement Act, 2016. The entity exhibited complete lack of proper planning and high level of indiscipline. 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. 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 categories of procurement were Goods, Works, and Services. Procurement of Goods accounted for 73% of the value implemented through Fourteen (14) activities, followed by procurement of Services that amounted to 19% of the value executed through three (3) procurement activities whereas procurement of Works amounted to 8% of the value through Seven (7) activities respectively.

The table below provide an overview of procurement activities implemented by the entity in 2021:

Bombali District Council 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officer(s) Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	24		2,588,927,942	
Planned Procurement	23	96%	2,120,927,942	82%
Procurement Not Planned	1	4%	468,000,000	18%
Procurement Executed as in Plan	9	38%	205,566,721	8%
Procurement Not Executed as in Plan	15	63%	2,383,361,221	92%
Budget Amount for the Activity Approved	23	96%	2,539,737,942	98%
Budget Amount for the Activity NOT Approved	1	4%	49,190,000	2%
Source of Funding				
Government of Sierra Leone (GoSL)	21	88%	1,632,927,942	63%
Donor	3	13%	956,000,000	37%
Categories of Procurement				
Goods	14	58%	1,895,186,100	73%
Works	7	29%	198,091,842	8%
Services	3	13%	495,650,000	19%
Methods of Procurement				
National Competitive Bidding (NCB)	5	21%	92,526,721	4%
Request for Quotation (RFQ)	16	67%	2,447,601,221	95%
Others ie Proforma Invoice etc	3	13%	48,800,000	2%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	5	21%	92,526,721	4%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	5	21%	2,185,194,500	84%
Procurement Activities above RFQ threshold Executed using RFQ	5	21%	2,185,194,500	84%
Contracts Recorded in the Contract Register	24	100%	2,588,927,942	100%
Contract Payments Done on Time	24	100%	2,588,927,942	100%

Conclusion on Compliance: The Bombali District Council exhibited systemic non-compliance with procurement legal framework, particularly in the areas of procurement planning and execution, competitive procurement with over reliance on non-competitive methods, and method selection through the overuse of RFQ and the prevalence of procurement splitting. Despite the presence of well-defined procurement structures, their operational effectiveness was undermined by poor practices

BONTHE DISTRICT COUNCIL

The National Public Procurement Authority undertook procurement processes and procedures reviews at the Bonthe District Council in compliance with its statutory mandate enshrined in Section 14(2)(m) of the Public Procurement Act of 2016 for the 2021 financial year. Based on the documents presented to the team for review, Bonthe District Council implemented Fifty-four (54) procurement activities that amounted to Five billion, five hundred and ninety-nine million, seven hundred and ninety-five thousand, six hundred and eighty-four Leones (Le 5,599,795,684). From our review, all the Fifty-four (54) procurement activities executed were reported as planned and approved activities. Unfortunately, forty-two (42) being 78% of the number of the activities reported were executed as in the approved plan amounting to Five billion, one hundred and eighty-six million, seven hundred and eighteen thousand, seven hundred and nine Leones (Le 5,186,718,709) being 93% of the procurement value whereas twelve (12) of the activities were not executed as in the procurement plan amounting to Four hundred and thirteen Million, and seven-six Thousand, nine Hundred and seventy-five Leones (Le 413,076,975) being 7% of the procurement value. The activities were 100% funded by the Government of Sierra Leone.

The procurement categories were Goods, Works, and Services respectively. The procurement of Works accounted for 92% of the value of procurement implemented through nine (9) activities. Procurement of Goods accounted for 7% of the value of procurement implemented through thirty-three (33) activities whereas the procurement of Services accounted for 1% of the value through twelve (12) activities.

We noted during the review process that the entity does not have an established and functioning Goods Received and Inspection committee. This is in violation of **Section 47 of the Public Procurement Regulation, 2020**. The Goods Received and Inspection (GR&I) committee is an important component of a procurement system. It is responsible for ensuring that goods received are in good condition and meet the required specifications before they are accepted, and payment is made to the supplier. The review further revealed that the entity did not submit their monthly procurement report using the standard procurement form-six (SPF-6) throughout the financial year. However, it was observed that the entity has a well-structured, dedicated, and functioning procurement unit, procurement committee and a procurement staff responsible to ensure efficiency, integrity, fairness, and value for money in procurement processes.

During the reviews, the team discovered that the activities were implemented using National Competitive Bidding (NCB) and non- competitive Request for Quotation (RFQ) methods respectively. Unfortunately, only Four (4) activities amounting to Four billion, eight hundred and eighty-seven million, two hundred and eighty-nine thousand, eight hundred Leones (Le 4,887,289,800) being 87% of the value of procurement were executed using open competitive method of NCB. All the remaining Fifty (50) activities amounting to 13% of the value were executed using the non-competitive method of Request for Quotation (RFQ). This shows complete lack of proper planning and high level of indiscipline by the entity.

The frivolous use of non-competitive and illegal methods by the entity contravenes section 29 and 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 proves that the claims by the entity of planned activities were misleading. The entity should have aggregated the values of frequently purchased items of a similar nature and used open competitive methods and signed framework contracts.

The table below provides an overview of the entity's procurement activities and their corresponding values:

Bonthe District Council 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		Yes		
Procurement Plan Reviewed and Endorsed by NPPA		Yes		
Procurement Office with Adequate Facilities		Yes		
Office Computers Available in the Procurement Office		Yes		
Functioning Procurement Committee Available		Yes		
Legal Framework Available		Yes		
Goods Received and inspection Committee Available		No		
Monthly Submission of SPF-6 Report to NPPA		No		
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	54		5,599,795,684	
Planned Procurement	54	100%	5,599,795,684	100%
Procurement Executed as in Plan	42	78%	5,186,718,709	93%
Procurement Not Executed as in Plan	12	22%	413,076,975	7%
Budget Amount for the Activity Approved	53	98%	5,509,845,684	98%
Budget Amount for the Activity NOT Approved	1	2%	89,950,000	2%
Source of Funding				
Government of Sierra Leone (GoSL)	54	100%	5,599,795,684	100%
Categories of Procurement				
Goods	33	61%	371,548,184	7%
Works	9	17%	5,146,949,800	92%
Services	12	22%	81,297,700	1%
Methods of Procurement				
National Competitive Bidding (NCB)	4	7%	4,887,289,800	87%
Request for Quotation (RFQ)	50	93%	712,505,884	13%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	2%	1,020,000,000	18%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	3	6%	3,867,289,800	69%
Contract NOT Recorded in the Contract Register	54	100%	5,599,795,684	100%
Contract Payments Done on Time	53	98%	4,579,795,684	82%
Contract Payments NOT Done on Time	1	2%	1,020,000,000	18%

Compliance Statement: The Bonthe District Council has partially complied with the procurement processes as stipulated in the Public Procurement Act of 2016. While 78% of activities were aligned with the procurement plan, the over-reliance on non-competitive RFQ methods, failure to submit required monthly reports, and the absence of a GR&I committee are areas to improve by the entity.



BONTHE MUNICIPAL COUNCIL

The National Public Procurement Authority undertook an annual procurement process and procedure review at the Bonthe Municipal Council for the 2021 financial year. Based on documents presented for our review, the Council executed Forty (40) procurement activities to the cumulative value of Seven billion, six hundred million, five hundred and seventy-three thousand, nine hundred and ninety-two Leones (Le 7,600,573,992) funded 100% from the Consolidated Revenue Fund by the Government of Sierra Leone. All the activities were reported as planned procurement activities implemented by the entity.

Based on the records, thirty-four (34) procurement activities amounting to Six billion, one hundred and seven million, seven hundred and sixty-seven thousand, eight hundred and ninety-six Leones (Le 6,107,767,896) being 80% of the value were executed in conformity with the approved procurement plan and six (6) activities that amounted to One billion, four hundred and ninety-two million, eight hundred and six thousand and ninety-six Leones (Le 1,492,806,096) being 20% of the value were implemented contrary to the approved plan as the value and methods used differ from what was approved in the procurement plan.

The categories of procurement were Goods, Works and Services. Procurement of Goods accounted for 19% (Le 1,453,398,799) of the value of procurement executed through twenty-seven (27) activities followed by the procurement of works amounting to Le 6,071,975,193 being 80% of the value of procurement through five (5) procurement activities and the procurement of Services amounting to Le 75,200,000 being 1% of the value implemented through eight (8) activities.

The review revealed that five (5) of the activities amounting to Le 6,254,475,192 (Six billion, two hundred fifty-four million, four hundred and seventy-five thousand, one hundred and ninety-two Leones) being 82% of the total procurement value were executed using National Competitive Bidding (NCB) method, whilst thirty-five (35) of the activities amounting to Le 1,346,098,800 (One billion, three hundred and forty-six million, and ninety-eight thousand, eight hundred Leones) being 18% of the total procurement value were executed using Request for Quotation (RFQ) method. One (1) of the activities that amounted to Le 1,095,567,800 (One billion, and ninety-five million, five hundred and sixty-seven thousand, eight hundred Leones) being 14% of the procurement value was above RFQ threshold but executed using RFQ method. We noted artificial splitting of procurement requirements to deliberately use non-competitive methods of RFQ. The data further revealed that five (5) activities with values within open competitive method based on threshold were executed without being submitted to the Authority for technical review and endorsement in line with Section 14(2)(p) of the Public Procurement Act, 2016. 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. There was highly level of lack of discipline in procurement planning and execution on the part of this entity.

We noted during the review process that the entity lacked an established and functioning Goods Received and Inspection committee. The entity should prioritize establishing and activating the Goods Received and Inspection committee as required by Section 47 of the

Public Procurement Regulation, 2020. This committee plays a crucial role in verifying the quality and specifications of goods received before accepting them and making payments to suppliers. It was also observed that the entity does not submit their monthly procurement reports using the standard procurement form six (SPF-6) to the Authority. This helps to maintain accurate records of procurement activities, which is essential for transparency.

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

Bonthe Municipal Council 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		Yes		
Procurement Plan Reviewed and Endorsed by NPPA		Yes		
Procurement Office with Adequate Facilities		Yes		
Office Computers Available in the Procurement Office		Yes		
Functioning Procurement Committee Available		Yes		
Legal Framework Available		Yes		
Goods Received and inspection Committee Available		No		
Monthly Submission of SPF-6 Report to NPPA		No		
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	40		7,600,573,992	
Planned Procurement	40	100%	7,600,573,992	100%
Executed as Planned	34	85%	6,107,767,896	80%
Procurement Activities NOT Executed as Planned	6	15%	1,492,806,096	20%
Budget Amount for the Activity Approved	40	100%	7,600,573,992	100%
Source of Funding				
Government of Sierra Leone (GoSL)	40	100%	7,600,573,992	100%
Categories of Procurement				
Goods	27	68%	1,453,398,799	19%
Works	5	13%	6,071,975,193	80%
Services	8	20%	75,200,000	1%
Methods of Procurement				
National Competitive Bidding (NCB)	5	13%	6,254,475,192	82%
Request for Quotation (RFQ)	35	88%	1,346,098,800	18%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	3%	5,484,432,338	72%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	5	13%	1,865,610,654	25%
Procurement Activities above RFQ threshold Executed using RFQ	1	3%	1,095,567,800	14%
Contract NOT Recorded in the Contract Register	40	100%	7,600,573,992	100%
Contract Payments Done on Time	39	98%	7,400,573,993	97%
Contract Payments NOT Done on Time	1	3%	199,999,999	3%

Compliance Statement: While the Bonthe Municipal Council has executed the majority of its procurement activities in line with the approved plan and appropriate methods, several areas of non-compliance raise serious concerns. Deviations from the plan, incorrect use of procurement methods, artificial splitting, and a lack of governance structures such as the Goods Received and Inspection Committee highlight systemic weaknesses.

CABINET SECRETARIAT

In the 2021 financial year, the Cabinet Secretariat executed nine (9) procurement activities amounting to Le 462,021,113 (Four hundred and sixty-two million, and twenty-one thousand, one hundred and thirteen Leones) based on records presented for review. All nine (9) activities executed were reported as planned and were financed 100% by the Government of Sierra Leone from the Consolidated Revenue Fund. The review further revealed that eight (8) of the activities amounting to 98% (Le 452,796,113) of the value were executed as planned whereas the remaining one (1) activity amounting to 2% (Le 9,225,000) of the value were not implemented in conformity with the approved procurement plan.

The categories of procurement were for goods and services. Eight (8) of the activities amounting to Le 452,796,113 (Four hundred and fifty-two million, seven hundred and ninety-six thousand, one hundred and thirteen Leones) being 98% of the procurement value were for the procurement of goods, whilst the remaining one (1) activity amounting to Le 9,225,000 (Nine million, two hundred and twenty-five thousand Leones) being 2% of the procurement value were for the procurement of services.

The procurement methods used were National Competitive Bidding (NCB), Request for Quotation (RFQ), and "Other" methods using proforma invoice, internal memo etc. The data showed that NCB accounted for 52% of the value executed through two (2) activities, RFQ accounted for 46% of the value of procurement implemented through six (6) activities and other methods like proforma, internal memo etc accounted for 2% of the procurement value executed through one (1) activity. The entity is encouraged to use open competitive method to sign framework contracts by aggregating the values of frequently procured items of similar nature. The use of open competitive methods promotes transparency, accountability, fairness and value for money in public procurement.

The table below provides a summary detail of the activities and their corresponding values.

Cabinet Secretariat 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	No			
Goods Received and inspection Committee Available	No			
Monthly Submission of SPF-6 Report to NPPA	No			

Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	9		462,021,113	
Planned Procurement	9	100%	462,021,113	100%
Procurement Executed as in Plan	8	89%	452,796,113	98%
Procurement Not Executed as in Plan	1	11%	9,225,000	2%
Source of Funding				
Government of Sierra Leone (GoSL)	9	100%	462,021,113	100%
Categories of Procurement				
Goods	1	11%	452,796,113	98%
Services	1	11%	9,225,000	2%
Methods of Procurement				
National Competitive Bidding (NCB)	2	22%	239,428,613	52%
Request for Quotation (RFQ)	6	67%	213,367,500	46%
Others ie Proforma Invoice etc	1	11%	9,225,000	2%
Contracts Recorded in the Contract Register	9	100%	462,021,113	100%
Contract Payments Done on Time	9	100%	462,021,113	100%

Compliance Statement: Based on the review of the procurement activities executed by the Cabinet Secretariat in the 2021 financial year, it is concluded that the majority of procurement activities were conducted in compliance with the approved procurement plan. However, there is a need for improvement in the execution of all activities to ensure complete adherence to the procurement guidelines.

CENTRAL INTELLIGENCE AND SECURITY UNIT (CISU)

In the 2021 financial year, the Central Intelligence and Security Unit undertook a total of Thirty-four (34) procurement activities amounting to Eight hundred and eight million, nine hundred and sixty-five thousand, one hundred and thirty-three Leones (Le 808,965,133) based on records presented for review. Based on the data, thirty-nine (39) procurement activities amounting to 97% (Le 787,941,133) were reported as planned procurement whilst the remaining one (1) activity amounting to 3% (Le 21,024,000) of the value were unplanned and unapproved procurement activities implemented by the entity. It was further noted that twenty-six (26) of the procurement activities amounting to 81% (Le 651,782,703) of the value were executed in line with the approved procurement plan whilst eight (8) of the activities amounting to 19% (Le 157,182,430) of the value were not executed in line with the approved procurement plan. The activities were 100 percent funded by the Government of Sierra Leone.

From the review, procurement of Goods and Services were the categories of procurement activities procured by the entity in 2021. Procurement of goods using thirty (30) activities

accounted for 93% of the value and the remaining four (4) activities accounted for 7% of the value were for the procurement of services.

The review further revealed that all of the activities were implemented through non-competitive, non-approved and illegal methods using other means like direct sourcing, proforma invoice etc and RFQ. Out of the thirty-four (34) activities executed, twenty-eight (28) activities amounting to Le 676,387,353 (Six hundred and seventy-six million, three hundred and eighty-seven thousand, three hundred and fifty-three Leones) were executed through RFQ and the rest through other method/direct purchase. The use of proforma is illegal as it does not constitute a binding contract. The frivolous use of non-competitive methods by the entity contravenes section 29 and 37 of the Public Procurement Act, 2016. 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 entity should have aggregated the values of frequently purchased items of similar nature and used open competitive methods. The rampant use of direct purchase method by the entity is a deliberate act to evade procurement processes and procedures.

The table below provides further details on the procurement activities and their corresponding values.

Central Intelligence and Security Unit (CISU) 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		Yes		
Procurement Plan Reviewed and Endorsed by NPPA		Yes		
Procurement Office with Adequate Facilities		Yes		
Office Computers Available in the Procurement Office		Yes		
Functioning Procurement Committee Available		Yes		
Legal Framework Available		Yes		
Goods Received and inspection Committee Available		Yes		
Monthly Submission of SPF-6 Report to NPPA		Yes		
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	34		808,965,133	
Planned Procurement	33	97%	787,941,133	97%
Procurement Not Planned	1	3%	21,024,000	3%
Procurement Executed as in Plan	26	76%	651,782,703	81%
Procurement Not Executed as in Plan	8	24%	157,182,430	19%
Budget Amount for the Activity Approved	34	100%	808,965,133	100%
Source of Funding				
Government of Sierra Leone (GoSL)	34	100%	808,965,133	100%
Categories of Procurement				
Goods	30	88%	756,277,083	93%
Services	4	12%	52,688,050	7%
Methods of Procurement				
Request for Quotation (RFQ)	28	82%	676,387,353	84%
Others ie Proforma Invoice etc	6	18%	132,577,780	16%
Contracts Recorded in the Contract Register	28	82%	649,928,248	80%
Contract NOT Recorded in the Contract Register	6	18%	159,036,885	20%
Contract Payments Done on Time	26	76%	548,242,158	68%
Contract Payments NOT Done on Time	8	24%	260,722,975	32%



Compliance Statement: The procurement activities undertaken by the Sierra Leone Maritime Administration in the 2021 financial year demonstrated substantial non-compliance with the Public Procurement Act, 2016. The reliance on unapproved and non-competitive methods, such as direct sourcing and pro forma invoices, not only contravenes legal provisions but also undermines the integrity of the procurement process. Despite a majority of activities being reported as planned, the deviations from approved procurement processes and the use of unauthorized methods compromise the integrity of the procurement system. The entity is strongly encouraged to adhere strictly to approved procurement plans and employ competitive methods to ensure transparency and accountability in future procurement activities.

CIVIL SERVICE TRAINING COLLEGE

During the 2021 financial year, the Civil Service Training College undertook Fifteen (15) procurement activities to the value of One hundred and ninety-seven million, six hundred and thirty-five thousand Leones (Le 197,635,000) based on records presented to the National Public Procurement Authority team for review. Based on the reviews, the activities were 100% funded by the Government of Sierra Leone. The review further revealed that 98% of the value of procurement implemented through twelve (12) activities were reported as planned activities and the remaining 2% of the value of procurement executed through three (3) activities were reported as unplanned activities. Disappointingly, only 38% of the value of activities executed through five (5) activities that were executed in conformity with the approved procurement plan whereas 68% of the value of activities were not implemented as in the approved procurement plan as the value and method at implementation differs what was stated in the approved procurement plan. The entity failed to produce copy of the signed procurement plan thus making it difficult to believe that any of the activities were planned and approved.

The categories of procurement were goods and services implemented through the Request for Quotation methods. 90% of the value of activities were for the procurement of Good through eleven (11) activities whilst the remaining 4% activities being 10% of the value of activities were for the procurement of Services. The excessive use of RFQs shows lack of proper planning and execution accordingly, and that serious splitting occurred in the execution of these procurement activities contrary to Section 37 (2) of the Public Procurement Act of 2016, and undermines the principles of transparency, accountability, fairness, and value for money in public procurement landscape.

We observed during the review that the entity lacks a well-functioning procurement unit with the required facilities to function effectively. This undermines efficiency in the implementation of procurement activities in the entity. The non-submission of monthly procurement reports using standard procurement forms six (SPF-6) undermines transparency in the procurement landscape.

The table below provides a summary detail of all activities and their corresponding values:

Civil Service Training College 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	No			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	No			
Office Computers Available in the Procurement Office	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and inspection Committee Available	No			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	15		197,635,000	
Planned Procurement	12	80%	193,150,000	98%
Procurement Not Planned	3	20%	4,485,000	2%
Procurement Executed as in Plan	5	33%	74,150,000	38%
Procurement Not Executed as in Plan	10	67%	123,485,000	62%
Budget Amount for the Activity Approved	14	93%	197,435,000	99.9%
Budget Amount for the Activity NOT Approved	1	7%	200,000	0.1%
Source of Funding				
Government of Sierra Leone (GoSL)	15	100%	197,635,000	100%
Categories of Procurement				
Goods	11	73%	178,150,000	90%
Services	4	27%	19,485,000	10%
Methods of Procurement				
Request for Quotation (RFQ)	15	100%	197,635,000	100%
Contracts Recorded in the Contract Register	15	100%	197,635,000	100%
Procurement Activities without Procurement Numbers	1	7%	200,000	0%
Contract Payments Done on Time	15	100%	197,635,000	100%

Other Findings:

NPPA Observations: During the procurement systems review, the NPPA discovered that CSTC **does not have** an established and a well-functioning Procurement Unit, Procurement Committee and a dedicated and qualified procurement practitioner.

Management Response: The Civil Service Training College does not have a stationed procurement officer. The procurement officer at the Human Resources Management Office (HRMO) is the one supervising our procurement activities. We also have a procurement committee which comprises of; The Training Coordinator (Chairman), the Admin/Finance Coordinator, Registrar, the Senior Procurement officer (Secretary), stores and Inventory officer and one Executed one Executive Officer.

NPPA Observations: We observed during the review that procurement documents were poorly filed. Efficient records management is essential to ensure effective storage, retrieval and use of records with due regard to security, integrity and confidentiality.

Management Response: For the above observations, we wish to state that filing systems were not as poor as stated. We had little idea on the use SPF 1,2,3 and 4 and that is the reason why they were not part of the files you mentioned about. However, some receipts, delivery notes and other documents were available.

Compliance Statement: The Civil Service Training College's procurement activities for the 2021 financial year demonstrated deficiencies in compliance with the Public Procurement Act of 2016 and best practices in procurement management. The failure to adhere to approved procurement plans, lack of a dedicated procurement unit, poor records management, and non-submission of required reports highlight serious gaps that must be addressed to enhance transparency, accountability, and effectiveness in public procurement activities.

COLLEGE OF MEDICINE AND ALLIED HEALTH SCIENCES (COMAHS)

In the 2021 financial year, based on documents presented for review, the College of Medicine and Allied Health Sciences (COMAHS) reported thirty-one (31) procurement activities that amounted to Two Billion, one Hundred and eighty-eight Million, two hundred and thousand, four hundred and two Leones (Le 2,188,200,402). All of the activities were funded by the Government of Sierra Leone through the Consolidated Revenue Account. The data revealed that 97% (30) of the number activities that amounted to 98% (Le 2,149,715,000) of the total value of activities were reported as planned and approved activities. One (1) of the activities being 2% of the value implemented was not planned. Unfortunately, only eight (8) of the activities amounting to 65% of the value were executed in conformity with the approved procurement plan. This further question the claim by the entity that the activities were planned and approved. The execution of procurement activities that are not planned is complete contravention of Section 29 of the Public Procurement, 2016. Procuring entities are required to plan their activities and ensure execution is strictly in line with the approved plan and budgets. Implementation of unplanned procurement activities increase government liabilities.

Based on the procurement system review data, the entity maintains a well-functioning procurement unit equipped with the necessary facilities to operate effectively. This will enhance the entity adhere to best practices and regulatory requirements, enabling the entity to manage its procurement activities proficiently and achieve optimal value for money. However, the entity partially submitted its monthly procurement reports using standard procurement forms six (SPF-6).

The categories of procurement reported were for Goods and Services. Based on the data, thirty (30) of the activities amounting to Le 2,182,450,402 (Two billion, one hundred and eighty-two million, four hundred and fifty thousand, four hundred and two Leones) being 99.7% of the total procurement value were for the procurement of Goods, whilst one (1) of

the activities amounting to Le 5,750,000 (Five million, seven hundred and fifty thousand Leones) being 0.3% of the procurement value were for the procurement of services.

The activities were implemented using National Competitive Bidding (NCB), Request for Quotation (RFQ) and Restricted Bidding methods respectively. NCB accounted for 61% (Le 1,327,978,000) of the value of procurement whereas RFQ accounted 90% of the number of activities implemented during the year under review. Restricted bidding accounted for 8% of the total value of activities. The frivolous use of the RFQ method shows that there was serious splitting in the execution of these procurement activities contrary to section 37 (2) of the 2016 Public Procurement Act. The values of some of the activities when accumulated generate values that would have required the use of open competitive methods. The entity is advised to sign framework contracts by accumulating the values of frequently procured items of similar nature that seeks to reduce costs, turnaround time and ensure value for money is achieved.

The data showed that 59% of the contract value were not paid on time. This also undermines procurement planning as the implementation of procurement activities should be tied to approved budget.

The table below provide a summary of activities and their corresponding values for the entity:

College of Medicine and Allied Health Sciences (COMAHS) 2021 Procurements Overview	
Indicators	Outcomes
Procurement Systems Review	
Established Procurement Unit	Yes
Procurement Officers Available	Yes
Signed and Approved Procurement Plan	Yes
Procurement Plan Reviewed and Endorsed by NPPA	Yes
Procurement Office with Adequate Facilities	Yes
Office Computers Available in the Procurement Office	Yes
Functioning Procurement Committee Available	Yes
Legal Framework Available	Yes
Goods Received and inspection Committee Available	Yes
Partial Monthly Submission of SPF-6 Report to NPPA	Yes

Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	31		2,188,200,402	
Planned Procurement	30	97%	2,149,715,000	98%
Procurement Not Planned	1	3%	38,485,402	2%
Procurement Executed as in Plan	8	26%	1,413,432,000	65%
Procurement Not Executed as in Plan	23	74%	774,768,402	35%
Budget Amount for the Activity Approved	31	100%	2,188,200,402	100%
Source of Funding				
Government of Sierra Leone (GoSL)	31	100%	2,188,200,402	100%
Categories of Procurement				
Goods	30	97%	2,182,450,402	99.7%
Services	1	3%	5,750,000	0.3%
Methods of Procurement				
National Competitive Bidding (NCB)	2	6%	1,327,978,000	61%
Request for Quotation (RFQ)	28	90%	686,722,402	31%
Restricted Bidding	1	3%	173,500,000	8%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	3	10%	1,501,478,000	69%
Contracts Recorded in the Contract Register	27	87%	2,061,560,402	94%
Contract NOT Recorded in the Contract Register	4	13%	126,640,000	6%
Contract Payments Done on Time	22	71%	893,504,500	41%
Contract Payments NOT Done on Time	9	29%	1,294,695,902	59%

Other Findings:

NPPA Observations: Insufficient Staffing of the Procurement Unit. There is a Procurement Unit in the Institution with a designated Procurement Officer. The Unit is fully equipped with a printer, photocopier, a desktop computer, filing cabinet, office chair and desk.

Management Response: The College Administration notes the observation of NPPA regarding insufficient staffing of the procurement unit. Discussions to commence the recruitment of additional staff to the unit are underway.

Compliance Statement: Based on the review of the procurement activities conducted by the College of Medicine and Allied Health Sciences (COMAHS) in the 2021 financial year. While the procurement unit operates effectively and reports the majority of activities as planned and approved, significant issues persist regarding the execution of unplanned procurement activities and the improper use of procurement methods, notably the Request for Quotation (RFQ). Furthermore, late payments significantly undermine procurement planning and fiscal responsibility.

CONSERVATION TRUST FUND (CTF)

The National Public Procurement Authority as part of its mandate enshrined in the Public Procurement Act of 2016, carried out a procurement assessment at the Conservation Trust Fund for the 2021 financial year. Based on the records presented for our review, eleven (11) procurement activities that amounted to One hundred and ninety-seven Million, two hundred and ninety-five thousand and thirteen Leones (Le 197,295,013). The activities were 100% financed by the Government of Sierra Leone (GoSL). All the activities were reported as planned activities. The review further showed that ten (10) of the activities amounting to 65% of the value were executed in conformity with the approved procurement plan whilst one (1) of the activities amounting 35% of the value was not implemented in conformity with the approved plan. All the activities were for the procurement of goods executed through the request for quotation (RFQ) method.

Based on the procurement system review data, the entity maintains a well-functioning procurement unit equipped with the necessary facilities to operate effectively. This will enhance the entity's adherence to best practices and regulatory requirements, enabling it to manage its procurement activities proficiently and achieve optimal value for money. However, the entity does not submit monthly procurement reports using the standard procurement forms six (SPF-6).

The table below provide a summary of activities and their corresponding values for the entity:

Conservation Trust Fund 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and Inspection Committee Available	No			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	11		197,295,013	
Planned Procurement	11	100%	197,295,013	100%
Procurement Executed as in Plan	10	91%	127,892,513	65%
Procurement Not Executed as in Plan	1	9%	69,402,500	35%
Budget Amount for the Activity Approved	11	100%	197,295,013	100%
Source of Funding				
Government of Sierra Leone (GoSL)	11	100%	197,295,013	100%
Categories of Procurement				
Goods	11	100%	197,295,013	100%
Methods of Procurement				
Request for Quotation (RFQ)	11	100%	197,295,013	100%
Contract NOT Recorded in the Contract Register	11	100%	197,295,013	100%
Contract Payments Done on Time	11	100%	197,295,013	100%



Compliance Statement: The National Public Procurement Authority's assessment of the Conservation Trust Fund for the 2021 financial year demonstrates a generally effective procurement process, with a majority of activities conforming to the approved procurement plan. However, the entity's failure to submit monthly procurement reports using the standard procurement forms highlights an area for improvement. To enhance compliance and ensure adherence to regulatory requirements, it is recommended that the entity implement a reporting framework that includes the timely submission of SPF-6 forms.

DECENTRALIZATION SECRETARIAT

For the 2021 financial year, based on documents presented for review, the Decentralization Secretariat executed twenty-five (25) procurement activities that amounted to Seven hundred and twelve million, nine hundred and four thousand, three hundred and fifty Leones (Le 712,904,350). The records showed that all the activities implemented were unplanned and unapproved procurement activities. There was highly level of lack of discipline in procurement planning and execution on the part of this entity. Implementation of unplanned and unapproved procurement activities contravenes section 29 (1 & 2) of the Public Procurement Act, 2016. All the activities were 100% financed by the Government of Sierra Leone.

The methods of procurement used shows that there was serious splitting by the entity and high level of indiscipline and disregard for the various legal framework on Public Procurement by the entity. All the activities were executed using non-competitive method and an illegal method of Direct Sourcing, Proforma Invoice referred to as "others". The use of unapproved and illegal methods of direct/proforma invoice referred to as "others" by entity complete contravenes the legal framework. The entity is required to ensure full compliance with the legal framework on public procurement.

The categories of procurement were Goods, Works, and Services. Procurement of Goods accounted for 62% of the value implemented through ten (10) activities, followed by procurement of Services that amounted to 35% of the value executed through fourteen (14) procurement activities whereas procurement of Works amounted to 3% of the value through one (1) activity respectively.

All the activities executed were not in the approved budget for the financial year. The review further revealed that all the activities executed without assigning the unique procurement number as required by the legal framework. Without a unique procurement number, tracking the progress and history of each procurement activity becomes difficult. This can lead to confusion and inefficiency, especially when multiple procurements are being processed simultaneously. Unique numbers help prevent fraudulent activities by ensuring that each procurement activity is accounted for. The absence of such numbers can create opportunities for manipulation and unauthorized transactions.

The poor execution of procurement activities by the entity further questions the claim that there is a qualified procurement officer in the entity. There is an urgent need for the entity to engage the NPPA for training of the personnel in the procurement unit.

The table below provide details of the summary of activities undertaken by the entity and the financial impact:

Decentralization Secretariat 2021 Procurements Overview	
Indicators	Outcomes
Procurement Systems Review	
Established Procurement Unit	Yes
Procurement Officers Available	Yes
Signed and Approved Procurement Plan	Yes
Procurement Plan Reviewed and Endorsed by NPPA	Yes
Procurement Office with Adequate Facilities	Yes
Office Computers Available in the Procurement Office	Yes
Functioning Procurement Committee Available	Yes
Legal Framework Available	Yes
Goods Received and inspection Committee Available	Yes
Monthly Submission of SPF-6 Report to NPPA	No

Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	25		712,904,350	
Procurement Not Planned	25	100%	712,904,350	100%
Budget Amount for the Activity NOT Approved	25	100%	712,904,350	100%
Source of Funding				
Government of Sierra Leone (GoSL)	25	100%	712,904,350	100%
Categories of Procurement				
Goods	10	40%	441,972,350	62%
Works	1	4%	20,000,000	3%
Services	14	56%	250,932,000	35%
Methods of Procurement				
Others ie Proforma Invoice etc	25	100%	712,904,350	100%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	8%	146,000,000	20%
Contracts Recorded in the Contract Register	23	92%	682,682,350	96%
Procurement Activities without Procurement Numbers	25	100%	712,904,350	100%

Compliance Statement: The procurement activities executed by the Decentralization Secretariat in the 2021 financial year are found to be in substantial non-compliance with the Public Procurement Act, 2016. Immediate corrective measures are necessary to address the execution of unplanned and unapproved procurement activities, the application of illegal procurement methods, and the absence of unique procurement identifiers. The entity is advised to seek training and support from the NPPA to enhance its procurement processes and ensure adherence to legal requirements.



EASTERN TECHNICAL UNIVERSITY

In the 2021 financial year, the Eastern Technical University reported one hundred and eleven (111) procurement activities that amounted to Le 4,931,760,710 (Four billion, nine hundred and thirty-one million, seven hundred and sixty thousand, seven hundred and ten Leones). All of the one hundred and eleven (111) activities undertaken by the entity were reported as planned activities. 23% of the value of activities were funded by the Government of Sierra Leone from the consolidated revenue fund and the 77% of the value of activities were funded from internally generated funds by the entity.

Disappointingly, only twenty (20) activities amounting to 40% (Le 1,986,051,900) of the value were executed as planned. Ninety-one (91) of the procurement activities amounting to 60% (Le 2,945,708,810) 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 in contravention of section 29 of the Public Procurement Act 2016. There was a high level of lack of discipline in procurement planning and execution on the part of this entity. This further question the claim by the entity that the activities were actually planned.

The categories procured were goods and services respectively. In terms of values, procurement of goods accounted for 90% (Le 4,449,085,710) through one hundred and nine (109) activities and services accounted for 10% (Le 482,675,000) through two (2) activities.

The review further revealed that two (2) procurement activities with values within competitive threshold were implemented without submitting the documents to the NPPA for technical review and endorsement in line with section 14(2p) of the Public Procurement Act, 2016. There was high level of procurement splitting observed during the review process which suggest that the action of the entity was deliberate in order to avoid the use of open competitive methods of procurement. Two (2) activities with values above RFQ threshold were implemented using RFQ.

Only four (4) activities amounting to 30% of the value were implemented through NCB. One hundred and seven (107) activities amounting to 70% of the value were implemented using RFQ. The excessive use of RFQs indicates lack of proper planning and execution according to the approved plan and that serious splitting occurred in the execution of these procurement activities contrary to section 37 of the Public Procurement Act of 2016. 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. More efficiency would have been realized in the procurement process based on proper planning if the entity had executed its procurement activities in line with its approved plan.

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



Eastern Technical University 2021 Procurements Overview

Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	111		4,931,760,710	
Planned Procurement	111	100%	4,931,760,710	100%
Procurement Not Planned	20	18%	1,986,051,900	40%
Procurement Executed as in Plan	91	82%	2,945,708,810	60%
Budget Amount for the Activity Approved	111	100%	4,529,404,210	92%
Source of Funding				
Government of Sierra Leone (GoSL)	25	23%	1,142,211,100	23%
Own Source Revenue	86	77%	3,789,549,610	77%
Categories of Procurement				
Goods	109	98%	4,449,085,710	90%
Services	2	2%	482,675,000	10%
Methods of Procurement				
National Competitive Bidding (NCB)	4	4%	1,490,720,100	30%
Request for Quotation (RFQ)	107	96%	3,441,040,610	70%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	4	4%	1,490,720,100	30%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	2%	203,434,800	4%
Procurement Activities above RFQ threshold Executed using RFQ	2	2%	203,434,800	4%
Contracts Recorded in the Contract Register	111	100%	4,931,760,710	100%
Contract Payments Done on Time	111	100%	4,931,760,710	100%

Compliance Statement: The procurement activities conducted by Eastern Technical University in FY 2021 demonstrated substantial non-compliance with the Public Procurement Act of 2016. Specifically, the failure to execute activities according to the approved procurement plan and the excessive use of RFQs instead of open competitive methods suggest a serious lack of discipline in procurement processes.

ELECTRICITY DISTRIBUTION AND SUPPLY AUTHORITY (EDSA)

The National Public Procurement Authority as provided for in Section 14(2)(m) of the Public Procurement Act, 2016 undertook procurement review at the Electricity Distribution and Supply Authority (EDSA). Based on the documents presented for review, thirty-five (35) activities amounting to One hundred and forty-eight billion, nine hundred and eighty-two million, six hundred and fifty-eight thousand, five hundred and fifty Leones (Le 148,982,658,550) were reported as activities implemented during the 2021 financial year. 99.8% of the activities were funded by the Government of Sierra Leone through twenty (20) activities whilst 0.2% of the activities through fifteen (15) activities were funded through internally generated funds. All the activities were reported as planned and approved activities. This is a good practice in full compliance with Section 29 of the Public Procurement Act, 2016.

The data further showed that twenty-one (21) activities being 99.7% of the value of procurements were executed as planned whereas fourteen (14) activities being 0.3% of the value were not executed in line with the approved procurement plan. Disappointingly, only



six (6) of the activities were not in the approved budget based on approved SPF-1 submitted to the team for review. The implementation of procurement activities not as in the approved procurement plan by changing the methods and values during implementation is in violation of section 29 of the Public Procurement Act of 2016. The entity must ensure that procurement activities are planned and are executed in accordance with the approved procurement plan.

It was discovered that the entity executed two (2) activities amounting to Le 421,774,000 (Four hundred and twenty-one million, seven hundred and seventy-four thousand Leones) within competitive threshold but did not submit documents to the NPPA for technical review and endorsement in violation with Section 14(2)(p) of the Public Procurement Act, 2016.

The categories of procurement were for Goods, Works, and Services that were executed using the International Competitive Bidding, National Competitive Bidding (NCB) and Request for Quotation (RFQ) methods respectively. Disappointingly, two procurement activities amounting to Le 421,774,000 (Four hundred and twenty-one million, seven hundred and seventy-four thousand Leones) were executed without any procurement methods assigned.

The value of goods procured amounted to One hundred and forty-seven billion, eight hundred and sixty-seven million, eight hundred and twenty-two thousand, and fifty Leones (Le 147,867,822,050) being 99.3% executed using thirty-two (32) procurement activities, the value of works amounted to Six Hundred and ninety-three Million, and sixty-two Thousand, Five Hundred Leones (Le 693,062,500) representing 0.5% of the procurement value using one (1) activity whereas the remaining two (2) activities were for the procurement of services amounting to Le 421,774,000 (Four hundred and twenty-one million, seven hundred and seventy-four thousand Leones) being 0.3% of the value. Based on the records, ICB and NCB accounted for 99.4% of the total value whilst RFQ accounted for 49% of the number of activities. Only 5% of the total value of activities were paid on time, thus increasing the liabilities of the state. The implementation of procurement activities based on approved procurement plans and budget will reduce the liabilities of the state generated through procurements.

Based on the procurement system review data, the entity maintains a well-functioning procurement unit equipped with the necessary facilities to operate effectively. This will enhance the entity's adherence to best practices and regulatory requirements, enabling it to manage its procurement activities proficiently and achieve optimal value for money. However, the entity does not submit monthly procurement reports using the standard procurement forms six (SPF-6).

The table below provides a detailed overview of the procurement activities implemented and their corresponding values by the entity during the year under review.

Electricity Distribution and Supply Authority (EDSA) 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	35		148,982,658,550	
Planned Procurement	35	100%	148,982,658,550	100%
Procurement Executed as in Plan	21	60%	148,586,864,250	99.7%
Procurement Not Executed as in Plan	14	40%	395,794,300	0.3%
Budget Amount for the Activity Approved	6	17%	130,085,000	0.1%
Budget Amount for the Activity NOT Approved	29	83%	148,852,573,550	99.9%
Source of Funding				
Government of Sierra Leone (GoSL)	20	57%	148,612,644,250	99.8%
Own Source Revenue	15	43%	370,014,300	0.2%
Donor		0%		0%
Categories of Procurement				
Goods	32	91%	147,867,822,050	99.3%
Works	1	3%	693,062,500	0.5%
Services	2	6%	421,774,000	0.3%
Methods of Procurement				
International Competitive Bidding (ICB)	9	26%	136,717,485,000	91.8%
National Competitive Bidding (NCB)	7	20%	11,398,085,250	7.7%
Request for Quotation (RFQ)	17	49%	445,314,300	0.3%
Procurement Activities Executed with NO Methods Available	2	6%	421,774,000	0.3%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	16	46%	148,115,570,250	99.4%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	6%	421,774,000	0.3%
Contracts Recorded in the Contract Register	35	100%	148,982,658,550	100%
Contract Payments Done on Time	8	23%	7,229,069,250	5%
Contract Payments NOT Done on Time	27	77%	141,753,589,300	95%

Compliance Statement: The Electricity Distribution and Supply Authority (EDSA) has demonstrated a moderate level of compliance with the Public Procurement Act, 2016. While a significant portion of procurement activities were conducted in accordance with approved plans, notable violations, including the execution of activities outside the approved budget and failure to submit necessary documentation for technical reviews, require immediate corrective action to enhance compliance and reduce liabilities for the state.



ELECTRICITY GENERATING AND TRANSMISSION COMPANY (EGTC)

The National Public Procurement Authority as provided for in the 2016 Act reviewed nineteen (19) procurement activities that amounted to One Billion, two Hundred and ninety-one Million, five Hundred and eighty Thousand, and seven Hundred Leones (Le 1,291,580,700) carried out by the Electricity Generating and Transmission Company (EGTC) for the 2021 financial year based on records presented. Three (3) of the procurement activities being 1% of the value was funded by the Government of Sierra Leone and sixteen (16) of the procurement activities being 99% of the value were financed through internally generated revenues of the entity.

The records showed that Fifteen (15) activities being 88% of the value were reported as planned procurement whilst the remaining four (4) activities being 12% of the value were unplanned and unapproved activities executed by the entity. From the review, only six (6) of the activities amounting to One Billion, and thirty-six Million, eight Hundred and forty-five Thousand Leones (Le 1,036,845,000) of the value were executed in conformity with the entity's approved plan whereas thirteen (13) of the activities amounting to 20% of the value (Le 254,735,700) of the value were contrary implemented to the approved procurement plan of the entity. Based on the documents presented for review, all the activities implemented were not in the approved budget as the no approved SPF-1 was submitted for review. It is important to note that the implementation of unplanned and unapproved procurement activities is in violation of section 29 of the Public Procurement Act, 2016 and creates unplanned liabilities for government thereby forcing government to divert funds leaving out much needed activities that were budgeted.

The categories of procurement were Goods, Works, and Services. Procurement of Goods amounted to 93% of the value using seventeen (17) procurement activities, whilst procurement of Works accounted for 1% of the value implemented through one (1) activity and procurement of Services amounted to 7% of the value executed through one (1) activity.

Based on the procurement system review data, the entity maintains a robust and efficient procurement unit. The unit is well-equipped with the necessary facilities, enabling it to operate effectively and adhere to best practices and regulatory requirements. This operational efficiency allows the entity to manage its procurement activities proficiently, ensuring optimal value for money. However, it has been noted that the entity does not submit monthly procurement reports using standard procurement forms six (SPF-6). This omission could potentially impact the entity's transparency and accountability in procurement processes. To address this, it is recommended that the entity must ensure the regular submission of these reports, thereby enhancing compliance with procurement regulations and contributing to overall procurement effectiveness.

We observed during the review that the activities were executed using the International Competitive bidding (ICB) and Request for Quotation (RFQ) methods respectively for the procurement of goods, works and services. Procurement using the RFQ method accounted for the highest number used during the year under review. The excessive use of RFQs shows lack of proper planning and execution and that serious splitting occurred in the execution of

these procurement activities contrary to section 37 (2) of the public procurement Act 2016. ICB procurements through one (1) activity accounted for 77% of the value whereas RFQ procurements through forty-one activities accounted for 57% 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 use of the RFQ Method of Procurement can be minimized by executing Framework contracts for frequently requested items.

Electricity Generating and Transmission Company (EGTC) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	19		1,291,580,700	
Planned Procurement	15	79%	1,135,080,000	88%
Procurement Not Planned	4	21%	156,500,700	12%
Procurement Executed as in Plan	6	32%	1,036,845,000	80%
Procurement Not Executed as in Plan	13	68%	254,735,700	20%
Budget Amount for the Activity NOT Approved	19	100%	1,291,580,700	100%
Source of Funding				
Government of Sierra Leone (GoSL)	3	16%	16,695,000	1%
Own Source Revenue	16	84%	1,274,885,700	99%
Categories of Procurement				
Goods	17	89%	1,195,130,700	93%
Works	1	5%	6,750,000	1%
Services	1	5%	89,700,000	7%
Methods of Procurement				
International Competitive Bidding (ICB)	1	5%	995,000,000	77%
Request for Quotation (RFQ)	18	95%	296,580,700	23%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	5%	995,000,000	77%
Contracts Recorded in the Contract Register	14	74%	1,244,402,200	96%
Contract NOT Recorded in the Contract Register	5	26%	47,178,500	4%

Compliance Statement: The Electricity Generating and Transmission Company (EGTC) demonstrated moderate compliance with the Public Procurement Act, 2016. The procurement activities reflect a mix of compliance and non-compliance with established regulations. While the entity demonstrates operational efficiency and has made significant procurements, the execution of unplanned activities, lack of reporting, and overreliance on the RFQ method raise concerns. To improve compliance and ensure effective procurement management, it is essential that the entity adheres to the approved procurement plans and regulatory requirements.



ENVIRONMENTAL PROTECTION AGENCY (EPA)

The National Public Procurement Authority conducted an annual procurement assessment review at the Environmental Protection Agency (EPA) for the 2021 financial year. Based on documents presented for review, the EPA reported ninety-eight (98) procurement activities to the value of Four billion, one hundred and twelve million, seven hundred and sixty-four thousand, four hundred and four Leones (Le 4,112,764,404). The data revealed that 36% of the value of activities implemented through sixty-eight (68) activities were financed by the Government of Sierra Leone from the Consolidated Account, 50% of the value through twenty-seven (27) activities were financed through internally generated revenues and the remaining 14% of the value using three (3) activities were funded by Donor partners.

From the reviews, Ninety (90) of the procurement activities amounting to Three billion, eight hundred and ninety million, three hundred and forty-two thousand, one hundred and ninety-nine Leones (Le 3,890,342,199) being 95% of the value were reported as planned procurement activities whilst the remaining Eight (8) activities were with a value of Two hundred and twenty-two million, four hundred and twenty-two thousand, two hundred and five Leones (Le 222,422,205) were unplanned and unapproved procurement activities executed by the entity in violation of Section 29 of the Public Procurement Act, 2016. However, sixty-eight (68) of the activities representing 70% of the value were executed as planned. Thirty-one (31) of the procurement activities that amounted to 30% of the value were not executed in line with the approved procurement plan. The data further showed that two (2) activities that amounted to 10% of the value with threshold above RFQ were executed by the entity through RFQ. 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 suggests there was complete show disrespect for the legal thereby leading to loss of savings that would have been achieved from implementing activities in full compliance with the law.

Based on the procurement system review data, the entity maintains a well-functioning procurement unit equipped with the necessary facilities to operate effectively. This will enhance the entity's adherence to best practices and regulatory requirements, enabling it to manage its procurement activities proficiently and achieve optimal value for money. However, the entity does not submit monthly procurement reports using the standard procurement forms six (SPF-6).

The categories of procurement executed were for Goods, Works and Services. The procurement of Goods executed through fifty-nine (59) activities amounting to 65% of the value. Only one (1) Works procurement activity was implemented that amounted to 0.3% of the value. The procurement of Service through thirty-eight (38), amounting to 35% of the value during the year under review.

The methods of procurement used were National Competitive Bidding (NCB), Request for Quotation (RFQ) and other non-competitive methods like proforma invoice, internal memo etc. Disappointingly, implementation of activities using RFQ accounted for the highest number and value of procurements. Ninety-two (92) activities amounting to 53% of the values were executed using RFQ and only five (5) activities that amounted to 46% of the value was

implemented through NCB method. The excessive use of RFQs indicates lack of proper planning and execution according to the approved plan. 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 to sign framework contracts. More efficiency would have been realized in the procurement process based on proper planning if the entity had executed its procurement activities in line with its approved planned and schedule. 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 contrary to the reports. One activity amounting to 0.5% of the value was implemented without assigning unique procurement number as required by law.

The table below provide a summary detail of the activities, and their corresponding values executed by the entity during the year under review.

Environmental Protection Agency (EPA) 2021 Procurements Overview					
Indicators	Outcomes				
Procurement Systems Review					
Established Procurement Unit	Yes				
Procurement Officers Available	Yes				
Signed and Approved Procurement Plan	Yes				
Procurement Plan Reviewed and Endorsed by NPPA	Yes				
Procurement Office with Adequate Facilities	Yes				
Office Computers Available in the Procurement Office	Yes				
Functioning Procurement Committee Available	Yes				
Legal Framework Available	Yes				
Goods Received and Inspection Committee Available	Yes				
Monthly Submission of SPF-6 Report to NPPA	No				
Procurement Process Review					
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements	
Total Procurement	98		4,112,764,404		
Planned Procurement	90	92%	3,890,342,199	95%	
Procurement Not Planned	8	8%	222,422,205	5%	
Procurement Executed as in Plan	67	68%	2,877,983,512	70%	
Procurement Not Executed as in Plan	31	32%	1,234,780,892	30%	
Budget Amount for the Activity Approved	7	7%	559,858,920	14%	
Budget Amount for the Activity NOT Approved	91	93%	3,552,905,484	86%	
Source of Funding					
Government of Sierra Leone (GoSL)	68	69%	1,471,691,457	36%	
Own Source Revenue	27	28%	2,073,182,027	50%	
Donor	3	3%	567,890,920	14%	
Categories of Procurement					
Goods	59	60%	2,656,168,162	64.6%	
Works	1	1%	13,282,000	0.3%	
Services	38	39%	1,443,314,242	35.1%	
Methods of Procurement					
National Competitive Bidding (NCB)	5	5%	1,898,134,847	46%	
Request for Quotation (RFQ)	92	94%	2,174,839,557	53%	
Others ie Proforma Invoice etc	1	1%	39,790,000	1%	
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)		5	5%	1,898,134,847	46%
Procurement Activities above RFQ threshold Executed using RFQ		2	2%	411,700,000	10%
Contracts Recorded in the Contract Register		78	80%	3,427,429,177	83%
Contract NOT Recorded in the Contract Register		20	20%	685,335,227	17%
Procurement Activities without Procurement Numbers		1	1%	18,975,000	0.5%
Contract Payments Done on Time		40	41%	2,243,132,854	55%
Contract Payments NOT Done on Time		58	59%	1,869,631,550	45%

Compliance Statement: Based on the findings of the procurement assessment review for the Environmental Protection Agency, it is evident that there are critical areas of non-compliance with the Public Procurement Act, 2016. The review indicates significant deviations from the approved procurement plan, execution of unapproved procurement activities, excessive reliance on RFQs, and a lack of timely reporting. Immediate corrective actions are necessary to align procurement practices with legal requirements, ensure accountability, and enhance overall procurement effectiveness.

ERNEST BAI KOROMA UNIVERSITY OF SCIENCE AND TECHNOLOGY (MAGBURAKA)

The Ernest Bai Koroma University of Science and Technology (Magburaka) executed a total of nineteen (19) procurement activities in the 2021 financial year, amounting to Le 566,068,000 (Five hundred and sixty-six million and sixty-eight thousand Leones). This data was presented for review to the National Public Procurement Authority (NPPA) team, as required by the legal framework. Notably, all procurement activities were fully financed by the Government of Sierra Leone.

The review revealed that fifteen (15) of these activities, valued at Le 529,143,000 (Five hundred and twenty-nine million, one hundred and forty-three thousand Leones), constituted 93% of the total procurement value and were planned. In contrast, the remaining four (4) activities, valued at Le 36,925,000 (Thirty-six million, nine hundred and twenty-five thousand Leones), represented 7% of the total and were unplanned.

During the review, it was found that thirteen (13) activities, totaling Le 281,983,000 (Two hundred and eighty-one million, nine hundred and eighty-three thousand Leones), were implemented in compliance with the approved procurement plan. However, six (6) activities, amounting to Le 284,085,000 (Two hundred and eighty-four million and eighty-five thousand Leones), were implemented contrary to the approved procurement plan. The methods and values utilized during implementation differed from those prescribed at the planning stage, in violation of Section 29 of the Public Procurement Act, 2026. It is imperative for procuring entities to plan their activities and execute them strictly in accordance with approved plans and budgets, as deviations increase government liabilities.

Additionally, all procurement activities were for goods and were executed using the Request for Quotation (RFQ) method. This excessive reliance on non-competitive methods contravenes Section 37 (2) of the Public Procurement Act of 2016 and undermines principles of transparency, accountability, fairness, and value for money in the public procurement landscape. The entity should have aggregated values for frequently purchased items of similar nature and employed open competitive methods, which raises questions about the validity of the reported planning activities.

The review also indicated that the entity lacks a dedicated procurement unit with adequate facilities to function effectively. This is crucial for adhering to best practices and regulatory requirements, enabling efficient management of procurement activities and optimal value for money. Furthermore, the entity failed to submit monthly procurement reports using the standard procurement form six (SPF-6), as mandated by the legal framework.

The tables below provide an overview of the procurement activities, and their corresponding values executed during the year under review

Ernest Bai Koroma University of Science and Technology (Magburaka) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	No			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	19		566,068,000	
Planned Procurement	15	79%	529,143,000	93%
Procurement Not Planned	4	21%	36,925,000	7%
Procurement Executed as in Plan	13	68%	281,983,000	50%
Procurement Not Executed as in Plan	6	32%	284,085,000	50%
Budget Amount for the Activity Approved	19	100%	566,068,000	100%
Source of Funding				
Government of Sierra Leone (GoSL)	19	100%	566,068,000	100%
Categories of Procurement				
Goods	19	100%	566,068,000	100%
Methods of Procurement				
Request for Quotation (RFQ)	19	100%	566,068,000	100%
Contracts Recorded in the Contract Register	11	58%	321,510,000	57%
Contract NOT Recorded in the Contract Register	8	42%	244,558,000	43%
Contract Payments Done on Time	19	100%	566,068,000	100%

Compliance Statement: Based on the review, the Ernest Bai Koroma University of Science and Technology (Magburaka) has not fully complied with the Public Procurement Act, 2016, and the subsequent legal framework. The deviations from planned procurement activities and the excessive use of non-competitive methods pose significant risks to the principles of transparency and accountability in public procurement. It is imperative for the entity to rectify these compliance issues by establishing a dedicated procurement unit, adopting competitive procurement methods, and adhering strictly to the legal requirements for planning and reporting.



FALABA DISTRICT COUNCIL

In the 2021 financial year, the Falaba District Council undertook twenty-nine (29) procurement activities with a total value of Eight billion, one hundred and fifty million, four hundred and sixty-three thousand, one hundred and forty-nine Leones (Le 8,150,463,149). Records reviewed by the NPPA team indicated that all activities executed were reported as planned and approved. Notably, twenty-six (26) of these activities, representing 97% of the total value (Le 7,881,983,149), were completed as per the approved procurement plan. However, the remaining three (3) activities, which accounted for 3% (Le 268,480,000) of the total value, were not executed in accordance with the approved procurement plan.

The review of the SPF-1 data showed that twenty-three (23) activities, amounting to 86% of the procurement value, were included in the approved budget, while the remaining six (6) activities, representing 14%, were not budgeted. The execution of unplanned and unapproved procurement activities is a violation of sections 29 (1 & 2) of the Public Procurement Act, 2016, as it creates unplanned liabilities for the government. Further analysis revealed that five (5) activities that fell within competitive thresholds were not submitted to the NPPA for technical review and endorsement, in violation of Section 14(2)(p) of the Public Procurement Act, 2016.

The funding for these procurement activities came primarily from the Government of Sierra Leone (GoSL), which financed 75% through fifteen (15) activities, while donor partners funded the remaining fourteen (14) activities, representing 25% of the total value. The procurement categories included Goods and Works, with the procurement of Goods being executed through ten (10) activities valued at One billion, six hundred and fifty-six million, and nine hundred and sixty-two thousand Leones (Le 1,656,962,000), making up 20% of the total value. The procurement of Works accounted for nineteen (19) activities totaling Six billion, four hundred and ninety-three million, five hundred and one thousand, one hundred and forty-nine Leones (Le 6,493,501,149).

These activities utilized various procurement methods, including National Competitive Bidding (NCB), Request for Quotation (RFQ), and other methods such as direct purchasing and internal memos. Of the executed activities, nine (9) accounted for 70% of the value through NCB, six (6) activities contributed 5% through RFQ, while fourteen (14) activities, comprising 25% of the total value, were executed through other procurement methods. The frequent use of direct purchasing and other non-competitive methods, along with noted procurement splitting, challenges the assertion that these activities were planned appropriately. It is crucial to note that direct sourcing does not constitute a legally binding contract, further indicating a lack of discipline within the Council's procurement processes and a breach of the legal framework.

To ensure compliance and promote transparency, accountability, and value for money in public procurement, the Council should have aggregated frequently purchased items and employed open competitive methods. The procurement system review data revealed that the entity failed to submit its procurement plan to the NPPA for technical review and approval as required by the legal framework. It also revealed that the entity does not have a functioning Goods Received and inspection Committee and consistently failed to submit its monthly



procurement reports using the standard procurement form six (SPF-6) to the authority as enshrined in the Act.

Falaba District Council 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		Yes		
Procurement Plan Reviewed and Endorsed by NPPA		No		
Procurement Office with Adequate Facilities		Yes		
Office Computers Available in the Procurement Office		Yes		
Functioning Procurement Committee Available		Yes		
Legal Framework Available		Yes		
Goods Received and inspection Committee Available		No		
Monthly Submission of SPF-6 Report to NPPA		No		
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	29		8,150,463,149	
Planned Procurement	29	100%	8,150,463,149	100%
Procurement Executed as in Plan	26	90%	7,881,983,149	97%
Procurement Not Executed as in Plan	3	10%	268,480,000	3%
Budget Amount for the Activity Approved	23	79%	7,043,231,149	86%
Budget Amount for the Activity NOT Approved	6	21%	1,107,232,000	14%
Source of Funding				
Government of Sierra Leone (GoSL)	15	52%	6,149,236,149	75%
Donor	14	48%	2,001,227,000	25%
Categories of Procurement				
Goods	10	34%	1,656,962,000	20%
Works	19	66%	6,493,501,149	80%
Methods of Procurement				
National Competitive Bidding (NCB)	9	31%	5,744,132,149	70%
Request for Quotation (RFQ)	6	21%	405,104,000	5%
Others ie Proforma Invoice etc	14	48%	2,001,227,000	25%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	4	14%	3,578,574,084	44%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	5	17%	3,934,140,065	48%
Contracts Recorded in the Contract Register	29	100%	8,150,463,149	100%
Contract Payments Done on Time	21	72%	2,706,331,000	33%
Contract Payments NOT Done on Time	8	28%	5,444,132,149	67%

Compliance Statement: The Falaba District Council exhibited low compliance with the Public Procurement Act, 2016 in its 2021 procurement activities. While the majority of activities were executed according to plan, serious lapses in adherence to competitive procedures, budget alignment, reporting requirements, and oversight mechanisms were noted. To foster greater transparency, accountability, and efficiency, the Council must strengthen its procurement processes, adopt competitive methods, and align its activities with legal and regulatory frameworks.

FINANCIAL INTELLIGENCE UNIT (FIU)

In the 2021 financial year, the Financial Intelligence Unit (FIU) carried out a total of 25 procurement activities, amounting to Le 1,614,447,385. These activities were documented and presented to the National Public Procurement Authority (NPPA) for review. According to the report, all activities were part of the FIU's procurement plan and fully complied with Section 29 of the Public Procurement Act (PPA) of 2016. Funding for all procurement activities was sourced entirely from the Government of Sierra Leone's Consolidated Fund.

The FIU's procurement activities in 2021 mainly involved goods and services. The procurement of goods accounted for 18 activities, representing 75% of the total value, while services accounted for 7 activities, or 25% of the total procurement value. The procurement methods employed included National Competitive Bidding (NCB) and Request for Quotations (RFQ). Of the total activities, only one procurement worth Le 288,288,000 (18% of the total procurement value) was carried out using the NCB method. On the other hand, 24 activities, amounting to Le 1,326,159,385 (82% of the total procurement value), were conducted using the RFQ method.

A significant issue noted was that one procurement activity, valued at Le 1,000,000,000 (exceeding the threshold for RFQ), was nonetheless carried out using the RFQ method. This indicates the occurrence of procurement splitting, which violates Section 37(2) of the PPA, 2016. Such practices undermine open competition, transparency, accountability, and value for money in public procurement. The FIU should have aggregated the values of frequently purchased items and adopted more competitive procurement methods to adhere to the principles of fairness and transparency.

At the time of the review, 62% of the procurement value remained unpaid. This significantly increases the state's financial liabilities and can lead to delays in the delivery of services or goods, adding further strain to the government's finances. Additionally, the FIU failed to submit monthly procurement reports using the mandatory Standard Procurement Form 6 (SPF-6), as required by law.

The FIU must ensure that all procurement activities are strictly within the approved budget to minimize unplanned financial liabilities. Procurement outside of the approved budget should be avoided to maintain fiscal discipline.

The table below provides a summary detail of the various activities and their corresponding values.



Financial Intelligence Unit (FIU) 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	No			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	25		1,614,447,385	
Planned Procurement	25	100%	1,614,447,385	100%
Procurement Executed as in Plan	25	100%	1,614,447,385	100%
Budget Amount for the Activity Approved	23	92%	1,567,501,385	97%
Budget Amount for the Activity NOT Approved	2	8%	46,946,000	3%
Source of Funding				
Government of Sierra Leone (GoSL)	25	100%	1,614,447,385	100%
Categories of Procurement				
Goods	18	72%	1,210,761,485	75%
Services	7	28%	403,685,900	25%
Methods of Procurement				
National Competitive Bidding (NCB)	1	4%	288,288,000	18%
Request for Quotation (RFQ)	24	96%	1,326,159,385	82%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	4%	288,288,000	18%
Procurement Activities above RFQ threshold Executed using RFQ	1	4%	1,000,000,000	62%
Contracts Recorded in the Contract Register	25	100%	1,614,447,385	100%
Contract Payments Done on Time	24	96%	614,447,385	38%
Contract Payments NOT Done on Time	1	4%	1,000,000,000	62%

Compliance Statement: In the 2021 financial year, the FIU demonstrated partial compliance with the Public Procurement Act, 2016, by adhering to its procurement plan and using approved methods. However, the excessive use of the non-competitive RFQ method, the execution of activities outside the approved budget, and delayed payments highlight weaknesses in procurement practices. To ensure full compliance and to enhance transparency, accountability, and value for money, the FIU should implement competitive procurement methods, adhere strictly to the approved budget, and improve its internal reporting and payment processes.

FOURAH BAY COLLEGE (FBC)

In the 2021 financial year, Fourah Bay College (FBC) reported a total of forty-three (43) procurement activities, with a cumulative value of Four billion, seventy-eight million, six hundred and twelve thousand, nine hundred and one Leones (Le 4,078,612,901). All activities were fully funded by the Government of Sierra Leone.

Out of the total procurement activities, thirty-one (31) activities, valued at Three billion, seven hundred and seventy million, three hundred and ninety-two thousand, nine hundred and one Leones (Le 3,770,392,901), represented 92% of the procurement value and were reported as planned activities. In contrast, twelve (12) activities, totaling Three hundred and eight million, two hundred and twenty thousand Leones (Le 308,220,000), accounted for 8% of the procurement value and were executed as unplanned activities.

The review revealed that only ten (10) activities, representing 46% of the total value (Le 1,855,845,001), were executed in accordance with the approved procurement plan. In contrast, thirty-three (33) activities, which comprised 54% of the total value (Le 2,222,767,900), did not align with the approved plan. This deviation signifies a significant breach of the legal framework governing public procurement, as procuring entities are mandated to align their execution strictly with the approved plans and budgets.

The categories of procurement were for goods, works, and services. Thirty-five (35) of the activities amounting to Le 1,862,378,425 (One billion, eight hundred and sixty-two million, three hundred and seventy-eight thousand, four hundred and twenty-five Leones) being 46% of the procurement value were for the procurement of goods, three (3) of the activities amounting to Le 1,267,035,476 (One billion, two hundred and sixty-seven million, and thirty-five thousand, four hundred and seventy-six Leones) being 31% of the procurement value were for the procurement of works, whilst the remaining five (5) of the activities amounting to Le 949,199,000 (Nine hundred and forty-nine million, one hundred and ninety-nine thousand Leones) being 23% of the procurement value were for the procurement of services.

The methods of procurement used in executing the activities were NCB and RFQ. Seven (7) of the activities amounting to Le 2,781,579,301 (Two billion, seven hundred and eighty-one million, five hundred and seventy-nine thousand, three hundred and one Leones) being 68% of the procurement value were executed using NCB method, whilst thirty-six (36) of the activities amounting to Le 1,297,033,600 (One billion, two hundred and ninety-seven million, and thirty-three thousand, six hundred Leones) being 32% of the procurement value were executed using RFQ method. The excessive use of noncompetitive methods by the entity contravenes Section 37 (2) of the Public Procurement Act of 2016, and undermines the principles of transparency, accountability, fairness and value for money in public procurement landscape.

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 to sign framework contracts. More efficiency would have been realized in the procurement process based on proper planning if the entity had executed its procurement activities in line with its approved planned and schedule.

The table provide details of the various activities procured by the entity and their corresponding values during the year under review:

Fourah Bay College (FBC) 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		Yes		
Procurement Plan Reviewed and Endorsed by NPPA		Yes		
Procurement Office with Adequate Facilities		Yes		
Office Computers Available in the Procurement Office		Yes		
Functioning Procurement Committee Available		Yes		
Copies of Legal Framework Available (Act, Regulation, Manual)		Yes		
Goods Received and inspection Committee Available		Yes		
Monthly Submission of SPF-6 Report to NPPA		No		
Procurement Process Review				
Activities		Number of Procurements	% Number of Procurements	Value of Procurements (Le)
Total Procurement		43		4,078,612,901
Planned Procurement		31	72%	3,770,392,901
Procurement Not Planned		12	28%	308,220,000
Procurement Executed as in Plan		10	23%	1,855,845,001
Procurement Not Executed as in Plan		33	77%	2,222,767,900
Budget Amount for the Activity Approved		42	98%	3,922,935,101
Budget Amount for the Activity NOT Approved		1	2%	155,677,800
Source of Funding				
Government of Sierra Leone (GoSL)		43	100%	4,078,612,901
Categories of Procurement				
Goods		35	81%	1,862,378,425
Works		3	7%	1,267,035,476
Services		5	12%	949,199,000
Methods of Procurement				
National Competitive Bidding (NCB)		7	16%	2,781,579,301
Request for Quotation (RFQ)		36	84%	1,297,033,600
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)		7	16%	2,781,579,301
Contracts Recorded in the Contract Register		42	98%	4,065,112,901
Contract NOT Recorded in the Contract Register		1	2%	13,500,000
Contract Payments Done on Time		42	98%	3,222,962,901
Contract Payments NOT Done on Time		1	2%	855,650,000

Compliance Statement: The procurement activities of Fourah Bay College for the 2021 financial year displayed moderate compliance with procurement regulations. Although the majority of the procurement activities were planned, a substantial percentage deviated from the approved procurement plan, raising concerns regarding adherence to the legal framework. The entity must enhance its procurement practices to ensure adherence to legal requirements, transparency, and efficiency in future procurement processes.

FREETOWN CITY COUNCIL (FCC)

In 2021 financial year, the National Public Procurement Authority (NPPA) undertook annual procurement processes and procedures reviews at the Freetown City Council (FCC) in compliance with NPPA's statutory mandate enshrined in section 14(2)(m) of the Public Procurement Act, 2016. Following the documents presented for review, one hundred and fifty-five (155) procurement activities were executed by the Council amounting to the value of Le 14,272,253,990 (Fourteen billion, two hundred and seventy-two million, two hundred and fifty-three thousand, nine hundred and ninety Leones). The review revealed that one hundred and twenty (120) activities that amounted to 87% of the value were reported as planned activities whilst the outstanding thirty-five (35) activities that accounted for 13% of the value of activities were unplanned and unapproved activities executed by the council during the year under review.

Unfortunately, only ninety (90) of the activities reported were executed as planned amounting to Le 10,454,674,990 (Ten billion, four hundred and fifty-four million, six hundred and seventy-four thousand, nine hundred and ninety Leones) being 73% of the procurement value whereas sixty-five (65) of the activities were not executed as in the procurement plan amounting to Le 3,817,579,000 (Three billion, eight hundred and seventeen million, five hundred and seventy-nine thousand Leones) being 27% of the procurement value. This shows complete disregard and a highly level of lack of discipline in procurement planning and execution on the part of this entity in contravention of Sections 29 of the Public Procurement Act. The use of RFQ was overzealous in order to deliberately avoid the use of open competitive bidding by the entity, which contravenes section 37 of the Public Procurement Act of 2016.

Based on the data, fifty-five (55) of the activities amounting to Le 2,809,593,620 (Two billion, eight hundred and nine million, five hundred and ninety-three thousand, six hundred and twenty Leones) representing 20% of the value were funded by the Government of Sierra Leone, ninety-eight (98) activities amounting to Le 10,315,660,370 (Ten billion, three hundred and fifteen million, six hundred and sixty thousand, three hundred and seventy Leones) being 72% of the value were financed through internally generated revenues and the remaining twelve (12) of the activities amounting to 8% of the value were Donor funded.

The procurement categories were Goods, Works and Services. Goods accounted for 44% of the value of procurement implemented through ninety-three (93) activities, Works accounted for 45% of the procurement value executed through twenty-nine (29) activities whereas Services accounted for 11% of the value through thirty-three (33) activities.

During the reviews, NPPA discovered that the activities were implemented using the National Competitive Bidding (NCB) and non- competitive Request for Quotation (RFQ) methods respectively. Unfortunately, only 43% (Le 6,159,524,370) of the value of procurement were executed using open competitive methods of ICB and NCB using four (4) activities. All the remaining one hundred and fifty-one (151) activities amounting 57% of the procurement value were executed using non-competitive methods of Request for Quotation (RFQ). The

data further shows that two (2) activities with values above the RFQ threshold were executed using the RFQ method.

This shows complete lack of proper planning and high level of indiscipline by the entity. The entity should have executed its procurement activities in line with provisions of the 2016 Public Procurement Act that seeks to ensure public procurement activities are implemented using through processes that promotes efficiency in the use of public funds, transparency, accountability, fairness, and value for. The excessive use of RFQ shows the level of procurement splitting by the entity which contravenes section 29 and 37 of the Public Procurement Act of 2016. The entity should have aggregated the values of frequently purchased items and use open competitive methods to sign framework contracts.

Based on the procurement system review data, the entity maintains a well-functioning procurement unit equipped with the necessary facilities to operate effectively. This will enhance the entity's adherence to best practices and regulatory requirements, enabling it to manage its procurement activities proficiently and achieve optimal value for money. However, the entity does not submit monthly procurement reports using the standard procurement forms six (SPF-6).

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

Freetown City Council (FCC) 2021 Procurements Overview					
Indicators		Outcomes			
Procurement Systems Review					
Established Procurement Unit		Yes			
Procurement Officers Available		Yes			
Signed and Approved Procurement Plan		Yes			
Procurement Plan Reviewed and Endorsed by NPPA		Yes			
Procurement Office with Adequate Facilities		Yes			
Office Computers Available in the Procurement Office		Yes			
Functioning Procurement Committee Available		Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)		Yes			
Goods Received and inspection Committee Available		Yes			
Monthly Submission of SPF-6 Report to NPPA		No			
Procurement Process Review					
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements	
Total Procurement	155		14,272,253,990		
Planned Procurement	120	77%	12,405,180,370	87%	
Procurement Not Planned	35	23%	1,867,073,620	13%	
Procurement Executed as in Plan	90	58%	10,454,674,990	73%	
Procurement Not Executed as in Plan	65	42%	3,817,579,000	27%	
Budget Amount for the Activity Approved	23	15%	1,264,165,000	9%	
Budget Amount for the Activity NOT Approved	132	85%	13,008,088,990	91%	
Source of Funding					
Government of Sierra Leone (GoSL)	55	35%	2,809,593,620	20%	
Own Source Revenue	98	63%	10,315,660,370	72%	
Donor	2	1%	1,147,000,000	8%	
Categories of Procurement					
Goods	93	60%	6,255,443,000	44%	
Works	29	19%	6,484,790,990	45%	
Services	33	21%	1,532,020,000	11%	
Methods of Procurement					
National Competitive Bidding (NCB)	4	3%	6,159,524,370	43%	
Request for Quotation (RFQ)	151	97%	8,112,729,620	57%	
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	3	2%	5,039,524,370	35%	
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	5	3%	1,625,250,000	11%	
Procurement Activities above RFQ threshold Executed using RFQ		2	1%	313,750,000	2%
Contracts Recorded in the Contract Register		104	67%	9,771,350,370	68%
Contract NOT Recorded in the Contract Register		51	33%	4,500,903,620	32%
Procurement Activities without Procurement Numbers		1	1%	42,800,000	0%
Contract Payments Done on Time		152	98%	14,064,053,990	99%
Contract Payments NOT Done on Time		3	2%	208,200,000	1%

Compliance Statement: The Freetown City Council's procurement activities for the 2021 financial year reflect moderate non-compliance with the Public Procurement Act, 2016. While the Council maintains an operational procurement unit, it exhibited significant weaknesses in procurement planning, discipline, and adherence to competitive procurement methods. The excessive use of RFQ, in particular, undermines transparency, accountability, and value for money. The Council is recommended to strengthen procurement planning, prioritize open competitive bidding, and submit regular procurement reports as required by law to ensure full compliance and achieve better procurement outcomes.

FREETOWN TEACHERS COLLEGE (FTC)

In the 2021 financial year, the Freetown Teachers College (FTC) reported Eleven (11) procurement activities that amounted to One billion, eight hundred and twenty-one million, five hundred and two thousand, and ninety-nine Leones (Le 1,821,502,099). All of the activities were for the procurement of Goods and were reported as planned.

We discovered during the review that ten (10) activities amounting to One billion, six hundred and seventy-seven million, three hundred and nine thousand, nine hundred and twenty-four Leones (Le 1,677,309,924) were implemented in conformity with the approved procurement plan whereas the remaining one (1) activity amounting to One hundred and forty-four million, one hundred and ninety-two thousand, one hundred and seventy-five Leones (Le 144,192,175) were implemented contrary to the approved procurement plan. Based on the SPF-1 review data, all the activities executed were not in the approved budget of the entity. Procuring entities are required to plan their activities and ensure execution is strictly in line with the approved plan and budgets. The data showed that ten (10) of the procurement activities that amounted to 91% of the value were funded through internally generated revenues of the entity whilst the remaining one (1) activity amounting to 9% of the value was financed from the consolidated revenue account by the Government of Sierra Leone.

The methods of procured used were NCB, RFQ and Others ie proforma invoicing, internal memo, direct purchase etc. Six (6) of the activities amounting to Le 1,455,616,594 (One billion, four hundred and fifty-five million, six hundred and sixteen thousand, five hundred and ninety-four Leones) of the value was executed using NCB method, whilst five (5) of the activities were executed using noncompetitive methods of RFQ and proformas. RFQ represent four (4) of the activities amounting to Le 207,254,475 (Two hundred and seven million, two hundred and fifty-four thousand, four hundred and seventy-five Leones) whilst the other one (1) activity amounting to Le 158,631,030 (One hundred and fifty-eight million, six hundred and thirty-one thousand and thirty Leones) of the value was executed using direct purchase, proforma invoice, or memo.

One activity amounting to One hundred and forty-four million, one hundred and ninety-two thousand, one hundred and seventy-five Leones (Le 144,192,175) was executed using RFQ despite having values above RFQ threshold. The frivolous use of non-competitive Request for Quotation (RFQ) methods by the entity shows complete lack of procurement planning and

that splitting occurred in the execution of these procurement activities which contravenes section 37 (2) of the 2016 Public Procurement Act, 2016. This undermines the principles of open 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 review further revealed that Seven (7) of the activities amounting to Le 1,758,439,799 (One billion, seven hundred and fifty-eight million, four hundred and thirty-nine thousand, seven hundred and ninety-nine Leones) with values within open competitive threshold were not submitted to the NPPA for review and endorsement as required by section 14(2)(p) of the Public Procurement Act, 2016. We also note that the entity has not been submitting its monthly procurement reports using the standard procurement form six (SPF-6) in line with the legal framework. The entity maintains a well-structured procurement system which is good for the public procurement landscape as it helps promote efficiency in procurement operations. Disappointingly, six (6) of the activities were executed without assigning the unique procurement numbers. The use of unique procurement prevents duplications and enhances monitoring and tracking of procurements from inception.

The table below provide a summary detail of all activities and their corresponding values.

Freetown Teachers College (FTC) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	11		1,821,502,099	
Planned Procurement	11	100%	1,821,502,099	100%
Procurement Executed as in Plan	10	91%	1,677,309,924	92%
Procurement Not Executed as in Plan	1	9%	144,192,175	8%
Budget Amount for the Activity NOT Approved	11	100%	1,821,502,099	100%
Source of Funding				
Government of Sierra Leone (GoSL)	1	9%	158,631,030	9%
Own Source Revenue	10	91%	1,662,871,069	91%
Categories of Procurement				
Goods	11	100%	1,821,502,099	100%
Methods of Procurement				
National Competitive Bidding (NCB)	6	55%	1,455,616,594	80%
Request for Quotation (RFQ)	4	36%	207,254,475	11%
Others ie Proforma Invoice etc	1	9%	158,631,030	9%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	7	64%	1,758,439,799	97%
Procurement Activities above RFQ threshold Executed using RFQ	1	9%	144,192,175	8%
Contracts Recorded in the Contract Register	6	55%	850,893,980	47%
Contract NOT Recorded in the Contract Register	5	45%	970,608,119	53%
Procurement Activities without Procurement Numbers	6	55%	980,896,119	54%
Contract Payments Done on Time	8	73%	1,629,803,069	89%
Contract Payments NOT Done on Time	3	27%	191,699,030	11%



Compliance Statement: In the 2021 financial year, the Freetown Teachers College reported eleven procurement activities with significant issues in planning, procurement method selection, and adherence to reporting requirements. Although most activities followed the approved plan, non-compliance with competitive thresholds, failure to submit activities for NPPA review, and inadequate reporting processes indicate moderate non-compliance with public procurement regulations. Improvements are necessary to enhance transparency, accountability, and the achievement of value for money in procurement.

GOVERNMENT PRINTING DEPARTMENT (GPD)

The National Public Procurement Authority as provided for in the 2016 Act reviewed Four (4) procurement activities that amounted to Seven billion, nine hundred and forty-five million, four hundred and fifty thousand Leones (SLL 7,945,450,000) carried out by the Government Printing Department (GPD) for the 2021 financial year. The review revealed that all the activities were for the procurement of Goods and were in the approved procurement plan. It was observed that 99% of the value of procurement were implemented in conformity with the approved 2021 plan and 1% of the value of activities were executed contrary to the approved procurement plan. The activities were 100% financed by the Government of Sierra Leone (GoSL).

The methods of procurements used by the entity were international competitive bidding (ICB), national competitive bidding (NCB), and the request for quotation methods (RFQ) respectively. The data revealed that the use of open competitive methods of ICB and NCB accounted for the highest value and number of procurement activities during the year under review. One (1) activity amounting to 82% of the value was implemented using ICB, two (2) activities amounting to 17% of the value were for NCB and the remaining one activity amounting to 1% of the value was for RFQ.

The table below provide a summary detail of the activities, and their corresponding values executed by the entity during the year under review.

Government Printing Department (GPD) 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	No			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	4		7,945,450,000	
Planned Procurement	4	100%	7,945,450,000	100%
Procurement Executed as in Plan	3	75%	7,869,850,000	99%
Procurement Not Executed as in Plan	1	25%	75,600,000	1%
Budget Amount for the Activity Approved	4	100%	7,945,450,000	100%
Source of Funding				
Government of Sierra Leone (GoSL)	4	100%	7,945,450,000	100%
Categories of Procurement				
Goods	4	100%	7,945,450,000	100%
Methods of Procurement				
International Competitive Bidding (ICB)	1	25%	6,483,000,000	82%
National Competitive Bidding (NCB)	2	50%	1,386,850,000	17%
Request for Quotation (RFQ)	1	25%	75,600,000	1%

Compliance Statement: The review of procurement activities by the Government Printing Department for the 2021 financial year indicates a high compliance level, with 99% of procurement activities aligning with the approved procurement plan. However, attention is needed to address the 1% deviation to ensure complete adherence to procurement regulations.

GUMA VALLEY WATER COMPANY (GVWC)

For the financial year 2021, Guma Valley Water Company (GVWC) reported a total of fifty-seven (57) procurement activities amounting to Le 2,395,143,925 (Two billion, three hundred and ninety-five million, one hundred and forty-three thousand, nine hundred and twenty-five Leones), as documented in records submitted to the National Public Procurement Authority (NPPA) for review.

Out of the total procurement activities, only two (2) activities, valued at Le 691,750,000 (Six hundred and ninety-one million, seven hundred and fifty thousand Leones), representing 29% of the total value, were reported as planned and executed according to approved procedures. Conversely, a staggering 96% of the activities, accounting for 71% of the total procurement value, were deemed unplanned and unapproved, violating Section 29 of the Public Procurement Act, 2016. The prevalence of these unplanned activities imposes unanticipated liabilities on the government, compelling it to allocate limited resources towards unbudgeted expenditures. Notably, all procurement activities were fully financed through internally generated revenues.

The categories of procurement were for goods, works and services implemented using International Competitive Bidding (ICB), National Competitive Bidding (NCB) And Request for Quotation (RFQ) and other noncompetitive methods respectively. NCB accounted for the highest value of activities whilst RFQ accounted for the highest number of activities. Procurement of goods executed using fifty-three (53) activities amounted to Le 2,351,063,925 being 98% of the value, procurement of works using one activity accounted for Le 690,000 being 0.03% whereas the remaining three (3) activities were for the procurement of services to a value of Le 43,390,000 being 2% of the value of activities executed during the year under review.

Procurement using ICB amounted to 0.02% of the value through one (1) activity, procurement implemented through NCB accounted for 83% of the value through ten (10) activities, procurement through RFQ accounted for 15% of the value using thirty-four (34) activities, procurement through an illegal and non-approved method of proforma invoice referred to as "Others" amounted to 2% of the value through eleven activities and activities executed without any procurement method accounted for 0.04% of the value of activities respectively.

It was further observed that ten (10) procurement activities with values within competitive threshold were implemented without submitting the documents to the NPPA for technical review and concurrence in line with section 14(2p) of the Public Procurement Act, 2016. We also observed that two (2) activities with values above RFQ threshold were implemented by the entity using RFQ. There was very poor planning and execution of activities with complete disregard by the entity and implementation of unplanned activities increases government's liability. This shows a complete lack of discipline and proper planning by the entity. 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. This further shows that the Head of the Procurement Unit whose primarily responsibility is to provide professional advice on the execution of activities failed woefully in their responsibilities thereby leading to loss of savings that would have been achieved from implementing activities in full compliance of the law.

The table below provide a summary detail of the activities and their corresponding values.

Guma Valley Water Company (GVWC) 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	57		2,395,143,925	
Planned Procurement	2	4%	691,750,000	29%
Procurement Not Planned	55	96%	1,703,393,925	71%
Procurement Executed as in Plan	2	4%	692,810,000	29%
Procurement Not Executed as in Plan	55	96%	1,702,333,925	71%
Budget Amount for the Activity Approved	33	58%	869,211,681	36%
Budget Amount for the Activity NOT Approved	24	42%	1,525,932,244	64%
Source of Funding				
Own Source Revenue	57	100%	2,395,143,925	100%
Categories of Procurement				
Goods	53	93%	2,351,063,925	98.2%
Works	1	2%	690,000	0.03%
Services	3	5%	43,390,000	2%
Methods of Procurement				
International Competitive Bidding (ICB)	1	2%	3,740,000	0.2%
National Competitive Bidding (NCB)	10	18%	1,977,439,000	83%
Request for Quotation (RFQ)	34	60%	358,068,281	15%
Others ie Proforma Invoice etc	11	19%	54,836,644	2.3%
Procurement Activities Executed with NO Methods Available	1	2%	1,060,000	0.04%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	10	18%	1,977,439,000	83%
Procurement Activities above RFQ threshold Executed using RFQ	2	4%	17,655,644	1%

Compliance Statement: Guma Valley Water Company demonstrated a critically low compliance level with the Public Procurement Act, 2016 during the 2021 financial year. The overwhelming majority of procurement activities were unplanned and executed without necessary approvals, leading to increased liabilities. The company is urged to improve its planning and execution processes and to ensure all procurement activities align with legal requirements to mitigate government liabilities and enhance operational efficiency.



HOUSE OF PARLIAMENT (HOP)

In 2020, the House of Parliament (HOP) conducted sixty-nine (69) procurement activities, totaling three billion, two hundred ninety-two million, six hundred forty-two thousand, seven hundred eighty-two Leones (Le 3,292,642,782), as documented in records reviewed by the National Public Procurement Authority (NPPA) team. All activities were fully funded by the Government of Sierra Leone.

The review identified that planned procurement activities accounted for Le 1,850,750,966, representing 56% of the total procurement value. In contrast, unplanned procurement activities amounted to Le 1,441,891,816, constituting 44% of the total value. Notably, only one (1) procurement activity, equating to 12% of the total value, was executed in alignment with the approved procurement plan. Conversely, sixty-eight (68) activities, representing 88% of the value, were not executed in accordance with the procurement plan. The overwhelming majority (94%) of these activities utilized the Request for Quotation (RFQ) method, indicating significant non-compliance and procurement splitting that contradicts section 29 of the Public Procurement Act of 2016.

The procurement activities in 2021 included Goods, Works, and Services. Procurement of goods was predominant, with fifty-seven (57) activities making up 72.7% of the total value. One (1) procurement activity related to works represented only 0.03% of the total value, while eleven (11) service-related activities accounted for the remaining 27%.

The non-competitive RFQ method accounted for the largest number and value of activities. Procurement through National Competitive Bidding (NCB) comprised 47% of the total value across four (4) activities, while RFQ accounted for 53% through sixty-five (65) activities. The observed procurement splitting undermines claims of planned procurement activities, indicating a concerning overuse of the RFQ method. Such execution demonstrates a lack of proper planning and scheduling by the entity, which conflicts with section 37 of the Public Procurement Act of 2016.

The review highlighted that one (1) activity executed under open competitive methods was implemented without submitting requisite documents to the NPPA for technical review and endorsement, violating section 14 (2p) of the Public Procurement Act, 2016. Furthermore, two activities were not recorded in the entity's contract register, raising questions about the accuracy of procurement records presented for review.

Despite these issues, the entity operates a functional procurement unit equipped with necessary facilities, which enhances adherence to best practices and regulatory compliance, facilitating efficient management of procurement activities for optimal value for money. However, it is concerning that the entity does not submit monthly procurement reports using the standard procurement forms (SPF-6) and lacks a Goods Received and Inspection Committee.



The table below provides summary analysis of all procurement activities, and their financial impact carried out by the entity:

House of Parliament (HOP) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	No			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	69		3,292,642,782	
Planned Procurement	17	25%	1,850,750,966	56%
Procurement Not Planned	52	75%	1,441,891,816	44%
Procurement Executed as in Plan	1	1%	398,500,000	12%
Procurement Not Executed as in Plan	68	99%	2,894,142,782	88%
Budget Amount for the Activity NOT Approved	69	100%	3,292,642,782	100%
Source of Funding				
Government of Sierra Leone (GoSL)	69	100%	3,292,642,782	100%
Categories of Procurement				
Goods	57	83%	2,392,736,282	72.7%
Works	1	1%	9,326,500	0.3%
Services	11	16%	890,580,000	27%
Methods of Procurement				
National Competitive Bidding (NCB)	4	6%	1,557,784,000	47%
Request for Quotation (RFQ)	65	94%	1,734,858,782	53%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	3	4%	1,159,284,000	35%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	1%	398,500,000	12%
Contracts Recorded in the Contract Register	67	97%	3,164,138,132	96%
Contract NOT Recorded in the Contract Register	2	3%	128,504,650	4%
Contract Payments Done on Time	48	70%	1,266,307,466	38%
Contract Payments NOT Done on Time	21	30%	2,026,335,316	62%

Compliance Statement: The review of procurement activities conducted by the House of Parliament in 2020 reveals significant non-compliance with established procurement regulations, particularly concerning planning, execution methods, and documentation practices. While the procurement unit is well-equipped, its performance is undermined by inadequate adherence to the Public Procurement Act of 2016. The heavy reliance on non-competitive procurement methods and inadequate record-keeping practices raises serious concerns about adherence to the Public Procurement Act of 2016 and to ensure greater accountability and efficiency in the procurement process.



HUMAN RESOURCE MANAGEMENT OFFICE (HRMO)

During the fiscal year under review, the Human Resource Management Office (HRMO) reported a total of twenty (20) procurement activities to the National Public Procurement Authority. The cumulative value of these procurement activities amounted to One billion, eight hundred and forty million, seven hundred and sixty-two thousand, six hundred and thirty-six Leones (Le 1,840,762,636). All procurement activities were fully financed by the Government of Sierra Leone from the consolidated account.

The review indicated that 94% (Le 1,735,264,636) of the total procurement value was executed through eighteen (18) planned activities. In contrast, 6% (Le 105,498,000) was attributed to two (2) unplanned and unapproved procurement activities. Despite being reported as planned, only four (4) of the activities, amounting to Le 551,308,000 (30% of the total value), were executed in accordance with the initial plan. The remaining sixteen (16) activities, valued at Le 1,289,454,636 (70% of the total), were unplanned and unapproved. The execution of unplanned and unapproved procurement activities violates Section 29 of the Public Procurement Act, 2016, creating unplanned liabilities for the government and necessitating the diversion of funds away from budgeted activities. It is imperative that the entity reviews and updates its procurement plan to reflect the actual activities executed, as the occurrence of unplanned and unapproved procurement demonstrates a lack of discipline within the entity.

The procurement activities primarily involved goods and works. Notably, 84% (Le 1,543,752,636) of the procurement value was allocated to goods, executed through twelve (12) activities, while the remaining eight (8) activities for works amounted to Le 297,010,000 (16% of the total value).

The review indicated that four (4) activities were executed using the National Competitive Bidding method, totaling Le 601,228,000 (33% of the procurement value). Fourteen (14) activities were executed through the Request for Quotation (RFQ) method, amounting to Le 660,204,636 (36% of the procurement value). One (1) activity, valued at Le 301,440,000 (16% of the value), was executed using the sole source method, and one (1) activity, amounting to Le 277,890,000, was procured through direct purchase or other means. Notably, the sole source procurement was conducted without the necessary approval from the regulatory authority, as mandated by the legal framework.

The review further revealed excessive splitting of procurement activities, which breaches Section 37 (2) of the Public Procurement Act, 2016. Additionally, one activity valued at Le 224,765,500 (12% of the procurement value) exceeded the RFQ threshold but was executed using the RFQ method. This indicates artificial splitting of procurement requirements to exploit non-competitive methods. To enhance compliance, the entity is encouraged to fully utilize open competitive methods and establish framework contracts by aggregating the values of frequently purchased items of similar nature.

Only four (4) activities were recorded in the entity's contract register, raising concerns about the adherence to full disclosure requirements as outlined in Section 15 of the Public Procurement Act. Furthermore, the entity has not been submitting its monthly procurement



reports using the Standard Procurement Form 6 (SPF-6) in accordance with the legal framework, undermining transparency in procurement operations.

The table below provides a summary detail of the activities and their corresponding values.

Human Resource Management Office (HRMO) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	No			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	20		1,840,762,636	
Planned Procurement	18	90%	1,735,264,636	94%
Procurement Not Planned	2	10%	105,498,000	6%
Procurement Executed as in Plan	4	20%	551,308,000	30%
Procurement Not Executed as in Plan	16	80%	1,289,454,636	70%
Budget Amount for the Activity Approved	9	45%	319,093,136	17%
Budget Amount for the Activity NOT Approved	11	55%	1,521,669,500	83%
Source of Funding				
Government of Sierra Leone (GoSL)	20	100%	1,840,762,636	100%
Categories of Procurement				
Goods	12	60%	1,543,752,636	84%
Services	8	40%	297,010,000	16%
Methods of Procurement				
National Competitive Bidding (NCB)	4	20%	601,228,000	33%
Request for Quotation (RFQ)	14	70%	660,204,636	36%
Sole Source	1	5%	301,440,000	16%
Others ie Proforma Invoice etc	1	5%	277,890,000	15%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	5%	375,588,000	20%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	6	30%	1,029,735,500	56%
Procurement Activities above RFQ threshold Executed using RFQ	1	5%	224,765,500	12%
Sole Source/ Restricted Bidding method NOT Endorsed by NPPA	1	5%	301,440,000	16%
Contracts Recorded in the Contract Register	4	20%	601,228,000	33%
Contract NOT Recorded in the Contract Register	16	80%	1,239,534,636	67%
Procurement Activities without Procurement Numbers	3	15%	804,095,500	44%
Contract Payments Done on Time	6	30%	184,467,500	10%
Contract Payments NOT Done on Time	14	70%	1,656,295,136	90%

Compliance Statement: The HRMO's procurement activities for the fiscal year demonstrate a significant level of non-compliance with established procurement regulations, particularly in the execution of unplanned and unapproved activities. A significant portion of activities were executed without proper planning and approval, leading to contraventions of established procurement legal framework.

HUMAN RIGHT COMMISSION SIERRA LEONE (HRCSL)

During the 2020 financial year, the Human Right Commission Sierra Leone (HRCSL) implemented sixteen (16) procurement activities amounting to Four hundred and fourteen million, and six hundred and ten thousand, two hundred and fifty Leones (Le 414,610,250) based on records presented to the NPPA team for review. From the reviews, planned procurement activities amounts to Le 411,145,250 being 99% of the value of procurement activities implemented through fifteen (15) activities and unplanned and unapproved procurement executed to the value of Le 3,465,000 being 1% of the value.

We discovered during the review that fifteen (15) of the activities amounting to Four hundred and eleven million, one hundred and forty-five thousand, two hundred and fifty Leones to (Le 411,145,250) were implemented in conformity with the approved procurement plan whereas one (1) of the activities amounting to Three million, four hundred and sixty-five thousand Leones (Le 3,465,000) was executed contrary to what was in the approved procurement plan. The execution of unplanned procurement activities is in complete contravention of Section 29 of the Public Procurement Act of 2016. All the activities were 100% financed by the Government of Sierra Leone and were implemented using the request for quotation methods (RFQ).

The categories of procurement reported were for Goods and Services. Based on the data, nine (9) of the activities amounting to Le 273,475,750 (Two hundred and seventy-three million, four hundred and seventy-five thousand, seven hundred and fifty Leones) being 66% of the total procurement value were for the procurement of Goods, whilst seven (7) of the activities amounting to Le 141,134,500 (One hundred and forty-one million, one hundred and thirty-four thousand, five hundred Leones) being 34% of the procurement value were for the procurement of services.

All the activities were executed using RFQ. The entity is encouraged to aggregate the values of similar requirements of frequently procured activities and use framework contract. It was further observed that two (2) procurement contracts were not recorded in the contract register thus, making it difficult to confirm whether full disclosure of all procurement contracts were made available to the team. We further noted that the entity has not been submitting its monthly procurement report using standard procurement form six (SPF-6) in line with the legal framework. This undermines transparency in procurement operations.

The table below provides a summary detail of all activities and their corresponding values:

Human Right Commission Sierra Leone (HRCSL) 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	16		414,610,250	
Planned Procurement	15	94%	411,145,250	99%
Procurement Not Planned	1	6%	3,465,000	1%
Procurement Executed as in Plan	13	81%	356,315,250	86%
Procurement Not Executed as in Plan	3	19%	58,295,000	14%
Budget Amount for the Activity Approved	16	100%	414,610,250	100%
Source of Funding				
Government of Sierra Leone (GoSL)	16	100%	414,610,250	100%
Categories of Procurement				
Goods	9	56%	273,475,750	66%
Services	7	44%	141,134,500	34%
Methods of Procurement				
Request for Quotation (RFQ)	16	100%	414,610,250	100%
Contracts Recorded in the Contract Register	14	88%	406,835,750	98%
Contract NOT Recorded in the Contract Register	2	13%	7,774,500	2%

Compliance Statement: The Human Rights Commission Sierra Leone demonstrated a high level of compliance with procurement regulations, with 99% of procurement activities executed in line with the approved plan. However, the execution of one unapproved procurement activity and the absence of key records in the contract register are areas of concern. The non-submission of mandatory procurement reports further undermines transparency and accountability.

IMMIGRATION DEPARTMENT

Based on data presented for review, the Immigration Department executed Nineteen (19) procurement activities that amounted to One billion, two hundred and eighty-nine million, two hundred and fifty thousand, two hundred and ninety-six Leones (Le 1,289,250,296) in the 2021 financial year. The activities were fully funded by the Government of Sierra Leone. The review revealed that fifteen (15) of the activities amounting to One billion, and forty-three million, and seventy thousand Leones (Le 1,043,070,000) representing 81% of the value of procurements were reported as planned, whilst the remaining four (4) activities amounting to Two hundred and forty-six million, one hundred and eighty thousand, two hundred and ninety-six Leones (Le 246,180,296) being 19% of the value of procurements were reported as unplanned activities. Unfortunately, 78% (Le 1,011,880,296) of the value of all the activities were not executed in conformity with the approved procurement plan.

The data further showed that only one (1) activity being 7% of the procurement value was in the entity's approved budget for the financial year based on review of the SPF-1 forms. There was a high level of indiscipline to procurement planning and conformity to plans was exhibited by the entity. The implementation of unplanned and unapproved procurement activities contravenes section 29 (1 & 2) of the Public Procurement Act 2016. It creates unplanned liabilities for government thereby forcing the government to divert funds leaving out much needed activities that were budgeted. The entity is required to ensure strict adherence to procurement planning and execution in line with the approved plan.

The categories of procurement were for Goods, Works and Services. Based on the records, thirteen (13) of the activities amounting to Seven hundred and fifty-three million, two hundred and fifty thousand, two hundred and ninety-six Leones (Le 753,250,296) were for the procurement of Goods, one (1) activity amounting to One hundred and sixty million Leones (Le 160,000,000) was for the procurement of Works, and the remaining five (5) activities amounting to Three hundred seventy-six million Leones (Le 376,000,000) were for the procurement of Services.

The review revealed that only one (1) activity representing 2% of the value was executed using NCB. Disappointingly, 98% of the procurement values were executed using the non-competitive method of RFQ. One (1) activity amounting to 12% of the value was executed using the RFQ method despite being above the RFQ threshold. The frivolous use of non-competitive Request for Quotation (RFQ) methods by the entity shows complete lack of procurement planning and that splitting occurred in the execution of these procurement activities which contravenes section 37 (2) of the 2016 Public Procurement Act, 2016. This 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 below illustrate overview of the procurement activities implemented and their corresponding values



Immigration Department 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	19		1,289,250,296	
Planned Procurement	15	79%	1,043,070,000	81%
Procurement Not Planned	4	21%	246,180,296	19%
Procurement Executed as in Plan	4	21%	277,370,000	22%
Procurement Not Executed as in Plan	15	79%	1,011,880,296	78%
Budget Amount for the Activity Approved	1	5%	89,500,000	7%
Budget Amount for the Activity NOT Approved	18	95%	1,199,750,296	93%
Source of Funding				
Government of Sierra Leone (GoSL)	19	100%	1,289,250,296	100%
Categories of Procurement				
Goods	13	68%	753,250,296	58%
Works	1	5%	160,000,000	12%
Services	5	26%	376,000,000	29%
Methods of Procurement				
National Competitive Bidding (NCB)	1	5%	20,000,000	2%
Request for Quotation (RFQ)	18	95%	1,269,250,296	98%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	5%	20,000,000	2%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	5%	160,000,000	12%
Procurement Activities above RFQ threshold Executed using RFQ	1	5%	160,000,000	12%
Contracts Recorded in the Contract Register	7	37%	416,254,000	32%
Contract NOT Recorded in the Contract Register	12	63%	872,996,296	68%
Contract Payments Done on Time	17	89%	1,032,780,296	80%
Contract Payments NOT Done on Time	2	11%	256,470,000	20%

Compliance Statement: The Immigration Department's procurement practices in 2021 exhibited significant non-compliance with the Public Procurement Act 2016, particularly in procurement planning, execution, and use of competitive methods. The extensive reliance on RFQ, including for activities above the RFQ threshold, undermines competition and raises concerns about potential procurement splitting. There is a critical need for improved procurement discipline, adherence to budgetary frameworks, and adoption of competitive procurement practices to align with legal requirements and ensure value for money.

INDEPENDENT MEDIA COMMISSION (IMC)

The National Public Procurement Authority conducted an annual procurement compliance assessment review at the Independent Media Commission (IMC) for the 2021 financial year. Based on the documents presented for review, the IMC reported a total of thirty-two (32) procurement activities, valued at One Hundred and Sixty-Four Million, Five Hundred and Twenty-One Thousand, Seven Hundred and Fifty-Seven Leones (SLL 164,521,757). Of this amount, 85% of the procurement value was financed by the Government of Sierra Leone, accounting for twenty-eight (28) activities, while the remaining 15% was funded through internally generated revenues.

From the records reviewed, it was noted that twenty-seven (27) procurement activities, valued at SLL 146,478,757, were planned as per the IMC's procurement plan. However, five (5) activities, amounting to SLL 18,043,000, were executed without prior approval or planning, violating Section 29 of the Public Procurement Act of 2016. The execution of these unplanned and unapproved activities highlights a serious breach of discipline in the procurement process, potentially exposing the government to unplanned liabilities. The IMC is advised to strictly adhere to procurement planning and execute activities in accordance with approved plans to ensure compliance with the law and prevent inefficiencies.

The review further revealed that all thirty-two procurement activities were carried out through the Request for Quotation (RFQ) method, a non-competitive procedure. This over-reliance on RFQ suggests poor procurement planning and hints at possible contract splitting, which violates Section 37(2) of the Public Procurement Act, 2016. The IMC should have consolidated the procurement of frequently purchased items and utilized open competitive methods to sign framework contracts. Such practices promote transparency, accountability, fairness, and value for money, while also reinforcing public trust in the procurement process.

Another issue identified during the review was that thirteen (13) of the procurement activities were implemented without the assignment of unique procurement numbers. This failure undermines transparency and makes tracking and monitoring procurement activities challenging. Assigning unique procurement numbers is crucial for preventing duplication and ensuring effective oversight of procurement processes.

The IMC must ensure that all procurement activities are aligned with an approved procurement plan, in accordance with Section 29 of the Public Procurement Act, 2016. Unplanned activities should be strictly avoided to prevent government exposure to unplanned liabilities. The entity should minimize the use of non-competitive methods, such as RFQ, and instead adopt open competitive methods, especially for frequently purchased items. Aggregating procurement activities and establishing framework contracts will enhance transparency and value for money.

The table below provide a summary of activities and their corresponding values for the entity:

Independent Media Commission (IMC) 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	32		164,521,757	
Planned Procurement	27	84%	146,478,757	89%
Procurement Not Planned	5	16%	18,043,000	11%
Procurement Executed as in Plan	23	72%	132,244,757	80%
Procurement Not Executed as in Plan	9	28%	32,277,000	20%
Budget Amount for the Activity Approved	29	91%	155,813,035	95%
Budget Amount for the Activity NOT Approved	3	9%	8,708,722	5%
Source of Funding				
Government of Sierra Leone (GoSL)	28	88%	139,518,385	85%
Own Source Revenue	4	13%	25,003,372	15%
Categories of Procurement				
Goods	27	84%	119,524,107	73%
Services	44	138%	44,997,650	27%
Methods of Procurement				
Request for Quotation (RFQ)	32	100%	164,521,757	100%
Procurement Activities without Procurement Numbers	13	41%	47,666,347	29%

Compliance Statement: The Independent Media Commission (IMC) demonstrated moderate compliance with procurement planning, with 84% of activities executed in accordance with the approved plan. However, significant non-compliance was observed in the use of competitive procurement methods, contract splitting, and the lack of unique procurement numbers. These issues undermine transparency, accountability, and value for money and expose the government to financial risks. The IMC is urged to improve planning, adhere to competitive procurement principles, and enhance documentation processes. Moving forward, the entity must ensure that all procurement activities align with the Public Procurement Act, 2016, to foster transparency and accountability in public procurement.

INDEPENDENT POLICE COMPLAINT BOARD

For the 2021 financial year, the Independent Police Complaint Board executed Sixty-eight (68) procurement activities that amounted to Four hundred and seventy-two million, eight hundred and fifty thousand, two hundred and ninety Leones (Le 472,850,290). The records showed that forty (41) activities amounting to 73% of the value were reported as planned activities whilst twenty (27) procurement activities being 27% of the value were unplanned and unapproved procurement activities implemented by the entity. Sixty-two (62) of the activities amounting to 95% of the value were financed by the Government of Sierra Leone and six (6) of the activities amounting to 5% of the value were funded by Donor partners.

Twenty-eight (28) activities being 43% of the value were executed in conformity with the approved procurement plan. Disappointingly, forty (40) procurement activities being 57% of the total value of procurement were not implemented in compliance with the approved procurement plan as the value and methods used differ from what was approved in the plan. Implementation of unplanned and unapproved procurement activities contravenes section 29 (1 & 2) of the Public Procurement Act 2016 as it creates unplanned liabilities for government. This shows complete lack of proper planning and high level of indiscipline by the entity. The entity should have executed its procurement activities in line with provisions of the 2016 Public Procurement Act that seeks to ensure public procurement activities are implemented using open competitive methods that promotes transparency, accountability, fairness, value for money in the public procurement landscape.

The categories of procurement executed during the year under review were for Goods, Works and Services. The procurement of Services accounted for the highest value and number of procurement activities. The value of goods procured amounted to 44% of the value executed using twenty-one (21) activities, the value of services procured amounted to 3% of the value using three (3) activities whereas the value of services accounted for 53% of the value through forty-four (41) procurement activities.

Disappointingly, all activities were executed using non-competitive method of RFQ and an illegal method of Direct Sourcing, Proforma Invoice referred to as “others”. The methods of procurement used shows that there was serious splitting by the entity and high level of indiscipline and disregard for the various legal framework on Public Procurement by the entity. This further question the assertion that some of the activities were actually planned as claimed by the entity. 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. RFQ accounted for 29% of the value using nine (9) activities whilst Proforma Invoicing accounted for 70% of the value executed using fifty-eight (58) procurement activities and one activity amounting to 1% of the value was executed without any assigned procurement method. Twenty-nine (29) procurement activities were implemented without assigned procurement numbers. This undermines transparency in the public procurement landscape.

The table below provides an overview of procurement activities executed:

Independent Police Complaint Board 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	No			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	68		472,850,290	
Planned Procurement	41	60%	343,210,435	73%
Procurement Not Planned	27	40%	129,639,855	27%
Procurement Executed as in Plan	28	41%	205,626,945	43%
Procurement Not Executed as in Plan	40	59%	267,223,345	57%
Budget Amount for the Activity NOT Approved	68	100%	472,850,290	100%
Source of Funding				
Government of Sierra Leone (GoSL)	62	91%	449,180,290	95%
Donor	6	9%	23,670,000	5%
Categories of Procurement				
Goods	21	31%	207,291,897	44%
Works	3	4%	15,886,800	3%
Services	44	65%	249,671,593	53%
Methods of Procurement				
Request for Quotation (RFQ)	9	13%	138,230,990	29%
Others ie Proforma Invoice etc	58	85%	330,119,300	70%
Procurement Activities Executed with NO Methods Available	1	1%	4,500,000	1%
Contract NOT Recorded in the Contract Register	63	93%	444,318,490	94%
Procurement Activities without Procurement Numbers	26	38%	107,218,380	23%

Compliance Statement: The Independent Police Complaint Board's procurement activities for the 2021 financial year reflect significant non-compliance with the Public Procurement Act, 2016. Only 43% of the activities were implemented in line with the approved procurement plan, while 57% were not aligned, raising concerns over planning discipline. The extensive use of non-competitive methods (RFQ, Proforma Invoicing) and procurement splitting demonstrates a disregard for legal frameworks governing public procurement. Additionally, 27% of the activities were unplanned, resulting in unapproved liabilities for the government, contrary to Section 29 of the Act. This non-compliance compromises transparency, accountability, and value for money, undermining trust in public procurement processes.

INDEPENDENT PROCUREMENT REVIEW PANEL (IPRP)

For the fiscal year under review, the Independent Procurement Review Panel (IPRP) reported a single procurement activity to the National Public Procurement Authority (NPPA). This procurement amounted to One Hundred and Forty-Three Million, One Hundred and Fifty-Two Thousand Leones (Le 143,152,000).

Despite the necessity of oversight, the NPPA faced significant challenges in engaging with the IPRP. The leadership of the IPRP asserted that their operations could not be reviewed by the NPPA, contradicting the mandates clearly articulated in Section 14(2)(m) of the Public Procurement Act, 2016. Consequently, the IPRP did not provide the relevant procurement files for review, hindering the NPPA's ability to ensure compliance with established procurement standards.

Independent Procurement Review Panel (IPRP) 2021 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	1		143,152,000	
Planned Procurement	1	100%	143,152,000	100%
Procurement Not Executed as in Plan	1	100%	143,152,000	100%
Source of Funding				
Government of Sierra Leone (GoSL)	1	100%	143,152,000	100%
Categories of Procurement				
Goods	1	100%	143,152,000	100%
Methods of Procurement				
Request for Quotation (RFQ)	1	100%	143,152,000	100%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	100%	143,152,000	100%
Procurement Activities above RFQ threshold Executed using RFQ	1	100%	143,152,000	100%

Compliance Statement: The Independent Procurement Review Panel (IPRP) exhibited a lack of compliance with the mandates of the National Public Procurement Authority (NPPA) during the fiscal year 2021. While the reported procurement activity was executed following established methods, the failure to submit pertinent documentation for review suggests serious lapses in adherence to regulatory requirements by the entity. The lack of cooperation from the entity raises concerns about accountability and transparency in public procurement processes.

INSTITUTE OF PUBLIC ADMINISTRATION AND MANAGEMENT (IPAM)

The National Public Procurement Authority (NPPA), in accordance with the 2016 Public Procurement Act, conducted a review of nine (9) procurement activities carried out by the Institute of Public Administration and Management (IPAM) during the 2021 financial year. The total value of these procurements amounted to Two billion, three hundred and thirty-five million, four hundred and seventy-five thousand, one hundred and forty-six Leones (Le 2,335,475,146).

The review revealed that all the activities were reported as planned activities implemented for the procurement of goods. However, seven (7) of the activities that amounted to 93% of the value were implemented in conformity with the approved 2021 plan and 7% of the value of activities were executed contrary to the approved procurement plan. The activities were 100% financed by the Government of Sierra Leone (GoSL).

The methods of procurements used by the entity were national competitive bidding (NCB) and the request for quotation methods (RFQ) respectively. NCB accounted for 95% of the value executed through five (5) activities whereas four (4) activities accounted for 5% of the value of activities. Unfortunately, 95% of the value of activities were not included in the approved budget of the entity for the year under review based on the SPF-1 forms reviewed by the team. It was further noted that the entity has not been submitting their monthly procurement reports using the standard procurement form six (SPF-6) as required by the legal framework.

The table below provide a summary detail of the activities, and their corresponding values executed by the entity during the year under review.

Institute of Public Administration and Management (IPAM) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	9		2,335,475,146	
Planned Procurement	9	100%	2,335,475,146	100%
Procurement Executed as in Plan	7	78%	2,164,506,446	93%
Procurement Not Executed as in Plan	2	22%	170,968,700	7%
Budget Amount for the Activity Approved	4	44%	123,688,000	5%
Budget Amount for the Activity NOT Approved	5	56%	2,211,787,146	95%
Source of Funding				
Government of Sierra Leone (GoSL)	9	100%	2,335,475,146	100%
Categories of Procurement				
Goods	9	100%	2,335,475,146	100%
Methods of Procurement				
National Competitive Bidding (NCB)	5	56%	2,211,787,146	95%
Request for Quotation (RFQ)	4	44%	123,688,000	5%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	5	56%	2,211,787,146	95%
Contracts Recorded in the Contract Register	9	100%	2,335,475,146	100%

Compliance Statement: The review of procurement activities undertaken by the Institute of Public Administration and Management (IPAM) for the 2021 financial year indicates a moderate level of compliance with procurement regulations. It is crucial for IPAM to address these deficiencies to ensure adherence to the National Public Procurement Authority's guidelines and enhance overall procurement governance.



JUDICIAL & LEGAL SERVICE COMMISSION (HIGH COURT, COURT OF APPEAL & SUPREME COURT)

The National Public Procurement Authority (NPPA) conducted a review of one hundred thirty-four (134) procurement activities undertaken by the Judicial and Legal Service Commission (including the High Court, Court of Appeal, and Supreme Court) during the 2021 financial year. The total value of these activities amounted to Le 4,110,687,794 (Four billion, one hundred ten million, six hundred eighty-seven thousand, seven hundred ninety-four Leones).

Of the reviewed activities, one hundred two (102) were reported as planned, totaling Le 1,173,339,450 (One billion, one hundred seventy-three million, three hundred thirty-nine thousand, four hundred fifty Leones). In contrast, thirty-two (32) activities, amounting to Le 2,937,348,344 (Two billion, nine hundred thirty-seven million, three hundred forty-eight thousand, three hundred forty-four Leones), were executed as unplanned activities. This execution contradicts Section 29 of the Public Procurement Act, 2016.

Disappointingly, only ten (10) of the activities amounting to Le 2,520,491,950 being 61% of the value of activities were executed in conformity with the approved procurement plan whereas one hundred and twenty-four (124) of the activities to the tune of Le 1,590,195,844 being 39% of the value were implemented contrary to the approved plan as the value 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 and unapproved procurement activities shows complete lack of discipline by the entity. Further, the level of procurement splitting observed during the review through the overuse of RFQ method cannot support the claim that the activities were planned. This shows blatant disregard for procurement planning by the entity in contravention of section 29 (1&2) as implementation of unplanned and unapproved procurement activities creates unplanned liabilities for government.

The categories of procurement were for goods, works, and services respectively. Goods procured accounted for 56% of the value of activities through seventy-five (75) activities, procurement of works accounted for 26% of the value through three (3) activities and the procurement of services amounted to 18% of the total value through fifty-six (56) procurement activities.

The NPPA discovered during the reviews that the activities were executed using national competitive bidding (NCB), request for quotation (RFQ) and other non-approved methods like proforma invoice, internal memo etc. The data showed that eight (8) activities amounting to Le 2,659,648,750 being 64% of the value were implemented using NCB method, one hundred and twenty-four (124) activities to the tune of Le 1,449,301,444 being 35% of the value were executed using non-competitive method of RFQ and the remaining two (2) activities amounting to Le 1,737,600 being 0.04 of the value were executed through proforma invoicing. It was further observed that one (1) of the procurement activities with values above RFQ threshold was implemented using RFQ in violation of Section 29 & 37 of the Public Procurement Act, 2016.

This shows complete lack of proper planning and high level of indiscipline by the entity. The entity should have executed its procurement activities in line with provisions of the 2016 Public Procurement Act that seeks to ensure efficiency in the public procurement landscape.

The table below provides a summary detail of the activities, and their corresponding values executed by the entity during the year under review.

Judicial & Legal Service Commission (High Court, Court of Appeal & Supreme Court) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	No			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	134		4,110,687,794	
Planned Procurement	102	76%	1,173,339,450	29%
Procurement Not Planned	32	24%	2,937,348,344	71%
Procurement Executed as in Plan	10	7%	2,520,491,950	61%
Procurement Not Executed as in Plan	124	93%	1,590,195,844	39%
Budget Amount for the Activity Approved	11	8%	93,911,500	2%
Budget Amount for the Activity NOT Approved	123	92%	4,016,776,294	98%
Source of Funding				
Government of Sierra Leone (GoSL)	134	100%	4,110,687,794	100%
Categories of Procurement				
Goods	75	56%	2,293,960,894	56%
Works	3	2%	1,080,323,200	26%
Services	56	42%	736,403,700	18%
Methods of Procurement				
National Competitive Bidding (NCB)	8	6%	2,659,648,750	64.7%
Request for Quotation (RFQ)	124	93%	1,449,301,444	35.3%
Others ie Proforma Invoice etc	2	1%	1,737,600	0.04%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	5	4%	1,078,611,750	26%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	4	3%	1,774,577,000	43%
Procurement Activities above RFQ threshold Executed using RFQ	1	1%	193,540,000	5%
Contracts Recorded in the Contract Register	134	100%	4,110,687,794	100%

Compliance Statement: The procurement activities conducted by the Judicial & Legal Service Commission for the fiscal year 2021 exhibited a substantial level of non-compliance with the Public Procurement Act of 2016. The significant deviation from the approved procurement plan reflects poor planning and a disregard for established procurement regulations, resulting in potential liabilities for the government. Urgent corrective measures are required to align procurement practices with legal mandates and to restore discipline within the procurement process.



KAILAHUN DISTRICT COUNCIL

In 2021 financial year, the National Public Procurement Authority reviewed sixteen (16) procurement activities undertaken by the Kailahun District Council amounting to Le 4,155,827,607 (Four billion, one hundred and fifty-five million, eight hundred and twenty-seven thousand, six hundred and seven Leones) based on records presented for review. The review revealed that sixty (60) of the activities being 85% of the value implemented were reported as planned whilst the remaining twenty-eight (28) amounting to 15% of the value of activities executed were unplanned activities. It was further observed that 77% of the value of procurements through forty (40) activities were executed in line with the approved procurement plan and the remaining 23% of the value of activities implemented through forty-eight (48) activities were implemented contrary to the approved procurement plan for the year under review in clear breach of section 29 of the Public Procurement Act of 2016. All the activities were 100% financed by the Government of Sierra Leone from the consolidated revenue fund.

However, we noted serious splitting and the overuse of RFQ as 95% of the number of the activities were implemented using non-competitive RFQ method. 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 national competitive bidding (NCB) and request for quotation (RFQ) methods. The value of goods procured amounted to 18% of the value executed using fifty-two (52) activities, and the value of works amounted to 56% of the value executed implemented through eleven (11) activities whereas the value of services accounted for 26% of the value through twenty-five (25) procurement activities respectively.

The activities were executed using National Competitive Bidding (NCB) and non- competitive Request for Quotation (RFQ) methods respectively. Disappointingly, NCB accounted for 48% of the value executed using four (4) activities and RFQ accounted for 52% of the value executed through eighty-four (84) activities. The frivolous use of non-competitive methods by the entity contravenes section 37 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 procurement systems review revealed that the entity maintains a procurement unit with inadequate facilities. This undermines efficiency and effectiveness in the work of the procurement unit. We also observed that the entity does not have an established Goods Received and inspection Committee and have failed to submit their monthly procurement reports using the standard procurement form six (SPF-6). This further undermines transparency in the procurement landscape.

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

Kailahun District Council 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	No			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	No			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	88		4,155,827,607	
Planned Procurement	60	68%	3,526,523,950	85%
Procurement Not Planned	28	32%	629,303,657	15%
Procurement Executed as in Plan	40	45%	3,194,370,752	77%
Procurement Not Executed as in Plan	48	55%	961,456,855	23%
Source of Funding				
Government of Sierra Leone (GoSL)	88	100%	4,155,827,607	100%
Categories of Procurement				
Goods	52	59%	747,895,630	18%
Works	11	13%	2,343,407,027	56%
Services	25	28%	1,064,524,950	26%
Methods of Procurement				
National Competitive Bidding (NCB)	4	5%	1,991,487,900	48%
Request for Quotation (RFQ)	84	95%	2,164,339,707	52%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	3	3%	1,591,487,900	38%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	3	3%	1,283,803,052	31%
Procurement Activities above RFQ threshold Executed using RFQ	2	2%	883,803,052	21%
Contract NOT Recorded in the Contract Register	88	100%	4,155,827,607	100%

Compliance Statement: The procurement activities of the Kailahun District Council in the 2021 financial year demonstrate a moderate compliance level with the Public Procurement Act of 2016. While the majority of activities were reported as planned, substantial breaches concerning non-competitive procurement methods and lack of transparency undermine the integrity of the procurement process.



KAMBIA DISTRICT COUNCIL

The National Public Procurement Authority undertook procurement processes and procedures reviews at the Kambia District Council in compliance with its statutory mandate enshrined in Section 14(2)(m) of the Public Procurement Act of 2016 for the 2020 financial year. Based on the documents presented to the team for review, the Council executed Eighty-six (86) procurement activities that amounted to Le 2,534,723,565 (Two billion, five hundred and thirty-four million, seven hundred and twenty-three thousand, five hundred and sixty-five Leones).

Out of the eighty-six activities, eighty (80) were reported as planned, comprising 63% of the total procurement value. However, six (6) activities, amounting to 37% of the value, were not included in the approved procurement plan. This indicates a significant deviation, as 43% of the procurement value was executed outside the procurement plan, violating Sections 29 (1&2) of the Public Procurement Act, 2016, and creating unplanned liabilities for the government. The activities were 64% funded by the Government of Sierra Leone through the consolidated fund and 36% by Donor partners.

The categories of procurement were for goods, works and services. Procurement of Goods amounted to Le 1,387,419,685 being 55% implemented through fifty-three (53) activities followed by procurement of works which accounted for Le 908,281,750 being 36% of the value implemented using five (5) activities and the procurement of services to the tune of Le 239,022,130 representing 9% of the value using twenty-eight (28) procurement activities.

The review also highlighted significant operational deficiencies within the procurement unit, including inadequate facilities that hinder efficiency and effectiveness. Moreover, the Council lacks a Goods Received and Inspection Committee and has not been submitting monthly procurement reports using the standard procurement form six (SPF-6), which compromises transparency.

Further, the review showed that the activities were executed using National Competitive bidding (NCB) and Request for Quotation (RFQ) methods respectively. Disappointingly, only four (4) of the activities were implemented using NCB which accounted for 36% (Le 903,556,750) of the value of procurement executed. FQ was overzealously used showing the level of procurement splitting by the entity. Eighty-two (82) of the procurement activities amounting to Le 1,631,166,815 being 64% of the value of activities undertaken were executed through the request for quotation methods. Two (2) of the procurement activities executed using RFQ fall within open competitive threshold and would have required the approval of the Authority. The level of procurement splitting shows lack of proper planning by the entity contrary to section 37 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 strengthen public procurement landscape and increase confidence of ordinary citizenry in public procurement processes and procedures.

The table below provides a summary detail of the activities and their corresponding values.



Kambia District Council 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	No			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	86		2,534,723,565	
Planned Procurement	80	93%	1,599,490,315	63%
Procurement Not Planned	6	7%	935,233,250	37%
Procurement Executed as in Plan	65	76%	1,451,976,315	57%
Procurement Not Executed as in Plan	21	24%	1,082,747,250	43%
Budget Amount for the Activity Approved	78	91%	712,707,315	28%
Budget Amount for the Activity NOT Approved	8	9%	1,822,016,250	72%
Source of Funding				
Government of Sierra Leone (GoSL)	82	95%	1,616,264,065	64%
Donor	4	5%	918,459,500	36%
Categories of Procurement				
Goods	53	62%	1,387,419,685	55%
Works	5	6%	908,281,750	36%
Services	28	33%	239,022,130	9%
Methods of Procurement				
National Competitive Bidding (NCB)	4	5%	903,556,750	36%
Request for Quotation (RFQ)	82	95%	1,631,166,815	64%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	7	8%	1,778,816,250	70%
Procurement Activities above RFQ threshold Executed using RFQ	2	2%	778,302,500	31%
Contracts Recorded in the Contract Register	67	78%	584,687,065	23%
Contract NOT Recorded in the Contract Register	19	22%	1,950,036,500	77%
Contract Payments Done on Time	4	5%	918,459,500	36%
Contract Payments NOT Done on Time	82	95%	1,616,264,065	64%

Compliance Statement: The procurement activities undertaken by the Kambia District Council exhibit moderate compliance with the Public Procurement Act of 2016. The over-reliance on RFQ, procurement splitting, and the execution of unplanned activities undermined transparency and efficiency.



KARENE DISTRICT COUNCIL

In the 2021 financial year, the Karene District Council conducted a total of sixty-one (61) procurement activities, which amounted to a value of Three billion, three hundred and ninety-one million, two hundred and thirty-one thousand, five hundred and fifty-five Leones (Le 3,391,231,555). Of this total procurement value, the Government of Sierra Leone financed 79%, while the remaining 21% was funded by donor partners.

The review further indicated that fifty-seven (57) activities, totaling Le 2,661,047,065 (Two billion, six hundred and sixty-one million, forty-seven thousand, sixty-five Leones), were planned, constituting 78% of the total procurement value. Conversely, four (4) unplanned activities accounted for Le 730,184,490 (Seven hundred and thirty million, one hundred and eighty-four thousand, four hundred and ninety Leones), representing 22% of the procurement value. Notably, these four activities were executed contrary to the approved procurement plan, which constitutes a violation of Section 29 of the Public Procurement Act of 2016.

The categories of procurement reported were for Goods and Services. Based on the data, thirty-seven (37) of the activities amounting to 29% of the total procurement value were for the procurement of Goods, whilst seven (7) of the activities amounting to 68% of the procurement value were for the procurement of Works and seventeen (17) of the activities amounting to 3% of the value were for the procurement of Services.

The analysis of procurement methods revealed that National Competitive Bidding (NCB) was utilized for only five (5) activities, which represents a mere 66% of the procurement value, while fifty-six (56) activities were carried out using the Request for Quotation (RFQ) method, totaling 34% of the procurement value. Alarming, two (2) activities exceeding the RFQ threshold were executed using the RFQ method, contravening Section 37 (3) of the Public Procurement Act, 2016. This indicates a significant misuse of the RFQ process in violation of legal framework.

Additionally, seven (7) activities within the competitive threshold were executed without submitting the necessary documents to the NPPA for technical review and concurrence, violating Section 14 (2p) of the Public Procurement Act, 2016.

The review of the procurement systems highlighted that the entity operates with a procurement unit lacking adequate facilities, which hinders efficiency and effectiveness. Moreover, the Council has not established a Goods Received and Inspection Committee, nor have they submitted their monthly procurement reports using the standard Procurement Form Six (SPF-6). These shortcomings further undermine transparency within the procurement landscape.

The table below provides a summary detail of all activities and their corresponding values.



Karene District Council 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	No			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	61		3,391,231,555	
Planned Procurement	57	93%	2,661,047,065	78%
Procurement Not Planned	4	7%	730,184,490	22%
Procurement Executed as in Plan	57	93%	2,661,047,065	78%
Procurement Not Executed as in Plan	4	7%	730,184,490	22%
Budget Amount for the Activity Approved	7	11%	2,938,912,199	87%
Budget Amount for the Activity NOT Approved	54	89%	452,319,356	13%
Source of Funding				
Government of Sierra Leone (GoSL)	59	97%	2,680,136,065	79%
Donor	2	3%	711,095,490	21%
Categories of Procurement				
Goods	37	61%	984,104,340	29%
Works	7	11%	2,316,124,215	68%
Services	17	28%	91,003,000	3%
Methods of Procurement				
National Competitive Bidding (NCB)	5	8%	2,227,816,709	66%
Request for Quotation (RFQ)	56	92%	1,163,414,846	34%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	7	11%	2,938,912,199	87%
Procurement Activities above RFQ threshold Executed using RFQ	2	3%	711,095,490	21%
Contracts Recorded in the Contract Register	61	100%	3,391,231,555	100%
Contract Payments Done on Time	15	25%	2,978,902,654	88%
Contract Payments NOT Done on Time	46	75%	412,328,901	12%

Compliance Statement: The procurement activities of the Karene District Council in the 2021 financial year demonstrated significant non-compliance with the Public Procurement Act of 2016. Key violations included the execution of unplanned and unapproved procurement activities, misuse of the RFQ method, and failure to obtain necessary technical reviews. Furthermore, inadequate facilities within the procurement unit and the absence of a Goods Received and Inspection Committee contribute to a lack of transparency and effectiveness in the procurement process.

KENEMA CITY COUNCIL

Based on the information presented for the 2021 financial year, the Kenema City Council reported thirty-four (34) procurement activities amounting to Six billion, nine hundred million, eight hundred and eighty-three thousand, two hundred and twenty-five Leones (Le 6,900,883,225). The review revealed that Twenty-six (26) of the activities amounting to Six billion, five hundred and sixty-six million, nine hundred and twenty-two thousand, seven hundred and twenty-five Leones (Le 6,566,922,725) representing 95% of the value of procurements were reported as planned, whilst the remaining Eight (8) activities amounting to Three hundred and thirty-three million, nine hundred and sixty thousand, five hundred Leones (Le 333,960,500) being 5% of the value of procurements were reported as unplanned activities. 77% of the value of activities implemented were executed in conformity with the approved procurement plan whilst the remaining 23% of the value were not executed as planned. The implementation of unplanned and unapproved procurement activities contravenes section 29 (1 & 2) of the Public Procurement Act 2016. The entity is required to ensure strict adherence to procurement planning and execution in line with the approved plan.

The procurement systems review revealed that the entity maintains a procurement unit with adequate facilities. However, the entity failed to develop and submit its procurement plan to the Authority in violation of Section 29 of the Procurement Act. We also observed that the entity does not have an established Goods Received and inspection Committee and have failed to submit their monthly procurement reports using the standard procurement form six (SPF-6). This further undermines transparency in the procurement landscape.

Based on the data, Fifteen (15) of the activities amounting to Six billion, five hundred and thirty-five million, eight hundred and two thousand, two hundred and twenty-five Leones (Le 6,535,802,225) of the procurement value was funded by the Government of Sierra Leone, whilst the remaining nineteen (19) activities amounting to Three hundred and sixty-five million, and eighty-one thousand Leones (Le 365,081,000) of the procurement value were financed through internally generated revenues of the council.

The categories of procurement were Goods, Works and Services. Procurement of Goods implemented through eighteen (18) procurement activities accounted for 3.6% of the value, procurement of works executed through fourteen (14) activities amounted to 94.5% of value of procurement and the procurement of Services executed through two (2) procurement activities accounted for 1.6% respectively.

The review further revealed that the activities were implemented using NCB and RFQ respectively. NCB procurement accounted for 91% of the value through twelve (12) activities and RFQ accounted for 9% of the value through twenty (22) activities respectively. The entity even executed one (1) activity with values above RFQ threshold using RFQ in complete breach of Section 37 (3) of the Public Procurement Act, 2016. This further shows the blatant misuse of the RFQ by the entity in complete violation of the legal framework. The review further revealed that three (3) activities with values within competitive threshold amounting to 29% of the value were executed by the Council without submitting the documents to the NPPA for technical review and concurrence. This is in breach of Section 14p(i-iii) of the Public Procurement Act, 2016.

The table below provide a summary of activities and their corresponding values for the entity:

Kenema City Council 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	No			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	34		6,900,883,225	
Planned Procurement	26	76%	6,566,922,725	95%
Procurement Not Planned	8	24%	333,960,500	5%
Procurement Executed as in Plan	18	53%	5,338,321,445	77%
Procurement Not Executed as in Plan	16	47%	1,562,561,780	23%
Budget Amount for the Activity Approved	34	100%	6,900,883,225	100%
Source of Funding				
Government of Sierra Leone (GoSL)	15	44%	6,535,802,225	95%
Own Source Revenue	19	56%	365,081,000	5%
Categories of Procurement				
Goods	18	53%	268,773,500	3.9%
Works	14	41%	6,523,822,225	94.5%
Services	2	6%	108,287,500	1.6%
Methods of Procurement				
National Competitive Bidding (NCB)	12	35%	6,272,822,225	91%
Request for Quotation (RFQ)	22	65%	628,061,000	9%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	10	29%	4,439,180,030	64%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	3	9%	2,009,642,195	29%
Procurement Activities above RFQ threshold Executed using RFQ	1	3%	176,000,000	3%
Contract Payments Done on Time	32	94%	5,036,382,030	73%
Contract Payments NOT Done on Time	2	6%	1,864,501,195	27%

Compliance Statement: The procurement activities conducted by the Kenema City Council during the 2021 financial year demonstrate significant non-compliance with established procurement regulations. Key violations include the failure to submit the mandatory procurement plan, the execution of unapproved procurement activities, and the improper use of RFQ for high-value transactions. These issues highlight a pressing need for the Council to enhance its adherence to the Public Procurement Act to promote transparency, accountability, and effective governance in its procurement processes.



KENEMA DISTRICT COUNCIL

The National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Kenema District Council for the 2021 financial year, in accordance with its mandate under Section 14(2)(m) of the Public Procurement Act, 2016. The review, based on documents submitted, recorded 76 procurement activities with a total value of Le 5,539,302,942. Of this amount, 99% was funded by the Government of Sierra Leone through the Consolidated Revenue Fund, while the remaining 1% was sourced from the Council's internally generated revenues.

The records show that 70 of the procurement activities, totaling Le 5,488,802,942, were part of the Council's approved procurement plan. The remaining six activities, valued at Le 50,500,000, were unplanned. Further analysis indicated that 95% of the procurement value adhered to the approved procurement plan, while 5% was executed outside the plan, in violation of Section 29 of the Public Procurement Act, 2016, which prohibits the implementation of unapproved procurement activities.

The procurements executed in 2021 covered three main categories: Goods, Works, and Services. The majority of procurements, in terms of quantity, were for goods, while works accounted for the highest procurement value. Goods accounted for 19% of the total procurement value, with 53 activities; works accounted for 79% of the value, with 11 activities; and services accounted for 3% of the value, with 12 activities.

The review also uncovered significant inefficiencies in the procurement system. The procurement unit at the Kenema District Council lacks adequate facilities, impacting its operational efficiency. Additionally, the Council does not have a formal Goods Received and Inspection Committee and has failed to submit monthly procurement reports using the required Standard Procurement Form Six (SPF-6), which compromises transparency in its procurement processes.

Regarding procurement methods, 78% of the total procurement value was conducted through National Competitive Bidding (NCB), with 13 activities, while the remaining 22% was conducted using the Request for Quotation (RFQ) method, with 63 activities. Notably, one procurement activity, which exceeded the RFQ threshold, was executed using the RFQ method, a violation of Section 37(3) of the Public Procurement Act, 2016. This misuse of non-competitive methods undermines the principles of competition, transparency, and value for money that public procurement seeks to uphold. Additionally, the Council did not submit documents for five activities, totaling 19% of the procurement value, to the NPPA for technical review and concurrence, as required by Section 14(p)(i-iii) of the Act.

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



Kenema District Council 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	No			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	76		5,539,302,942	
Planned Procurement	70	92%	5,488,802,942	99%
Procurement Not Planned	6	8%	50,500,000	1%
Procurement Executed as in Plan	64	84%	5,265,387,842	95%
Procurement Not Executed as in Plan	12	16%	273,915,100	5%
Budget Amount for the Activity Approved	76	100%	5,539,302,942	100%
Source of Funding				
Government of Sierra Leone (GoSL)	69	91%	5,484,504,942	99%
Own Source Revenue	7	9%	54,798,000	1%
Categories of Procurement				
Goods	53	70%	1,040,523,100	19%
Works	11	14%	4,355,655,512	79%
Services	12	16%	143,124,330	3%
Methods of Procurement				
National Competitive Bidding (NCB)	13	17%	4,330,648,753	78%
Request for Quotation (RFQ)	63	83%	1,208,654,189	22%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	11	14%	3,511,216,353	63%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	5	7%	1,039,437,500	19%
Procurement Activities above RFQ threshold Executed using RFQ	1	1%	139,100,000	3%
Contracts Recorded in the Contract Register	74	97%	5,523,322,942	99.7%
Contract NOT Recorded in the Contract Register	1	1%	4,000,000	0.1%
Contract Payments Done on Time	76	100%	5,539,302,942	100%

Compliance Statement: The procurement processes and procedures undertaken by the Kenema District Council during the 2021 financial year demonstrate significant adherence to approved procurement plans and compliance with competitive bidding requirements for high-value activities. However, the Council's frequent use of non-competitive methods for smaller procurements, lack of transparency in reporting, and violations of key provisions in the Public Procurement Act, 2016, reveal moderate non-compliance. To improve future procurement performance, the Council must strengthen its internal systems, enhance transparency measures, and strictly adhere to competitive procurement methods as required by law.

KOIDU NEW SEMBEHUN CITY COUNCIL (KNSCC)

The National Public Procurement Authority (NPPA) conducted a review of procurement processes and procedures at the Koidu New Sembehun City Council (KNSCC) for the 2021 financial year, as per its mandate under Section 14(2)(m) of the Public Procurement Act of 2016. According to the submitted documents, KNSCC carried out 110 procurement activities totaling Le 6,245,513,267. Of these, 100 activities, representing Le 3,964,597,712 (63%), were reported as planned, while 10 activities amounting to Le 2,280,915,555 (37%) were unplanned and executed without approval, contrary to Section 29 (1&2) of the Public Procurement Act 2016.

The data revealed that 83% of the total value was executed through 74 planned activities, while 17% (36 activities) did not align with the approved procurement plan, as both the estimated value and methods deviated from what was executed. Notably, 85% of the procurement activities were conducted using the Request for Quotation (RFQ) method, indicating potential procurement splitting, which contradicts the claim that these activities were planned. Government of Sierra Leone funds accounted for 99% of the entity's procurement, with 0.4% financed internally and 0.6% from donor partners.

Procurement was categorized into Goods, Works, and Services. Goods accounted for 25% of the value across 78 activities, Works for 73% across 21 activities, and Services for 2% across 11 activities. However, the entity lacked a Goods Received and Inspection Committee and failed to submit monthly procurement reports using the Standard Procurement Form Six (SPF-6), undermining transparency.

The procurement methods employed included National Competitive Bidding (NCB) for 16 activities, valued at Le 4,571,040,010, and RFQ for 94 activities, valued at Le 1,674,473,257. The excessive reliance on RFQ, resulting from poor procurement planning, reduced the efficiency and competitiveness of the procurement process. Proper planning could have allowed for the aggregation of procurement values and the use of more competitive methods, ensuring better value for money.

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



Koidu New Sembehun City Council (KNSCC) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	110		6,245,513,267	
Planned Procurement	100	91%	3,964,597,712	63%
Procurement Not Planned	10	9%	2,280,915,555	37%
Procurement Executed as in Plan	74	67%	5,174,541,170	83%
Procurement Not Executed as in Plan	36	33%	1,070,972,097	17%
Budget Amount for the Activity Approved	109	99%	6,050,795,517	97%
Budget Amount for the Activity NOT Approved	1	1%	194,717,750	3%
Source of Funding				
Government of Sierra Leone (GoSL)	103	94%	6,183,383,267	99.0%
Own Source Revenue	4	4%	22,730,000	0.4%
Donor	3	3%	39,400,000	0.6%
Categories of Procurement				
Goods	78	71%	1,589,456,400	25%
Works	21	19%	4,544,761,867	73%
Services	11	10%	111,295,000	2%
Methods of Procurement				
National Competitive Bidding (NCB)	16	15%	4,571,040,010	73%
Request for Quotation (RFQ)	94	85%	1,674,473,257	27%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	16	15%	4,571,040,010	73%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	5	5%	820,528,897	13%
Procurement Activities above RFQ threshold Executed using RFQ	5	5%	820,528,897	13%
Contracts Recorded in the Contract Register	110	100%	6,245,513,267	100%
Procurement Activities without Procurement Numbers	1	1%	5,783,000	0.1%
Contract Payments Done on Time	110	100%	6,245,513,267	100%

Compliance Statement: While KNSCC complied with some procurement procedures, the review identified critical shortcomings, particularly in planning and adherence to competitive methods. The extensive use of RFQ and failure to establish oversight mechanisms like the Goods Received and Inspection Committee were identified. Addressing these issues will improve transparency, efficiency, and competitiveness in future procurement processes.



KOINADUGU DISTRICT COUNCIL

The Koinadugu District Council executed twenty-nine (29) procurement activities amounting to Le 2,788,702,000 (Two billion, seven hundred and eighty-eight million, seven hundred and two thousand Leones) based on documents presented for to the NPPA team for review. The review revealed that 99.9% (Le 2,760,702,000) of the value of procurements were financed by the Government of Sierra Leone whilst the remaining 0.1% of the procurement value was funded through own source revenue.

The review further showed that twenty-eight (28) of the activities amounting to Le 2,760,702,000 (Two billion, seven hundred and sixty million, seven hundred and two thousand Leones) being 99% of the value of procurements were planned, whilst the remaining one activity amounting to Le 28,000,000 (Twenty-eight million Leones) being 1% of the value of procurements were not planned. We discovered during the review that twenty-four (24) amounting to 96% of the value were implemented in conformity with the approved procurement plan. It is important to note that the execution of unplanned and unapproved procurement activities is in contravention of Section 29 of the Public Procurement Act of 2016.

The categories of procurement were for Goods and Works. Twenty-nine (29) of the activities being 26% of the procurement value were for the procurement of goods and the remaining eight (8) of the activities representing 74% of the procurement value were for the procurement of works. Based on the data, procurement activities implemented using NCB accounted for the highest value of activities whereas procurements executed using RFQ accounted for the highest number of activities. The excessive use of noncompetitive methods by the entity contravenes Section 37 (2) of the Public Procurement Act of 2016, and undermines the principles of transparency, accountability, fairness and value for money in public procurement landscape.

We also observed that the entity does not have an established Goods Received and inspection Committee and have failed to submit their monthly procurement reports using the standard procurement form six (SPF-6). This further undermines transparency in the procurement landscape.

The table below provides key details of procurement activities, and their corresponding values executed by the entity during the year under review.



Koinadugu District Council 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	29		2,788,702,000	
Planned Procurement	28	97%	2,760,702,000	99%
Procurement Not Planned	1	3%	28,000,000	1%
Procurement Executed as in Plan	24	83%	2,678,997,000	96%
Procurement Not Executed as in Plan	5	17%	109,705,000	4%
Budget Amount for the Activity Approved	16	55%	1,774,987,500	64%
Budget Amount for the Activity NOT Approved	13	45%	1,013,714,500	36%
Source of Funding				
Government of Sierra Leone (GoSL)	28	97%	2,787,067,000	99.9%
Own Source Revenue	1	3%	1,635,000	0.1%
Categories of Procurement				
Goods	21	72%	729,519,000	26%
Works	8	28%	2,059,183,000	74%
Methods of Procurement				
National Competitive Bidding (NCB)	9	31%	2,468,809,000	89%
Request for Quotation (RFQ)	20	69%	319,893,000	11%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	7%	881,821,500	32%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	7	24%	1,586,987,500	57%
Contracts Recorded in the Contract Register	29	100%	2,788,702,000	100%
Contract Payments Done on Time	29	100%	2,788,702,000	100%

Compliance Statement: The procurement activities conducted by the Koinadugu District Council showed partial compliance with the approved procurement plan, with 96% of the procurement value aligned to the plan. However, violations such as the use of non-competitive procurement methods and failure to establish transparency mechanisms like the Goods Received and Inspection Committee, as well as the non-submission of monthly procurement reports, highlight significant gaps in adherence to the Public Procurement Act of 2016. The overall procurement process is undermined by these deficiencies, affecting transparency, accountability, and value for money in public procurement.

KONO DISTRICT COUNCIL

In the 2021 financial year, the Kono District Council executed Eighty-six (86) procurement activities amounting to Two billion, three hundred and ninety-three million, seven hundred and fifty-nine thousand, five hundred and twenty-seven Leones (Le 2,393,759,527) based on records presented to the NPPA team for review. The activities were funded by the GoSL and self-generated revenues. 80% of the procurement value was funded by the Government of Sierra Leone, whereas 20% of the procurement value was funded by own source revenue.

Based on the data, fifty-seven (57) of the activities amounting to One billion, eight hundred and ten million, two hundred and one thousand, nine hundred and twenty-seven Leones (Le 1,810,201,927) were reported as planned activities whilst the remaining twenty-nine (29) activities amounting to Five hundred and eighty-three million, five hundred and fifty-seven thousand, six hundred Leones (Le 583,557,600) was executed as unplanned. The data further revealed that 67% (Le 1,598,881,437) of the value of activities implemented were executed in conformity with the approved procurement plan whilst the remaining 33% (Le 794,878,090) of the value were not executed as planned. The implementation of unplanned and unapproved procurement activities contravenes section 29 (1 & 2) of the Public Procurement Act 2016 as it creates unplanned liabilities for government thereby forcing government to divert funds leaving out much needed activities that were budgeted. The entity is required to ensure strict adherence to procurement planning and execution in line with the approved plan. Based on the data, 85% of the number of procurements were implemented using RFQ method which further dispels the claim that the activities were planned and approved.

The categories of procurement were for Goods, Works and Services. Sixty-two (62) of the activities amounting to Le. 699,441,657 being 29% of the procurement value were for the procurement of goods. Twenty (20) of the activities amounting to Le 1,510,872,870 63% of the procurement were for the procurement of works, whilst the remaining four (4) activities amounting to Le. 183,445,000 being 8% of the procurement value were for the procurement of services.

The methods of procurement used were National Competitive Bidding and Request for Quotation respectively. Disappointingly, only thirteen (13) activities amounting to 50% of the procurement value were executed using NCB method. Seventy-three (73) of the activities that amounted to 50% of the value of activities implemented through executed using the RFQ method. One activity with values above RFQ threshold was implemented using RFQ, which further shows the appetite of the entity for the RFQ method. The frivolous use of the RFQ method shows that there was serious splitting in the execution of these procurement activities contrary to section 37 (2) of the 2016 Public Procurement Act. There was high level of artificial splitting by the entity to avoid the use of open competitive and resort to RFQ. 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.

The table below provide a summary of activities and their corresponding values for the entity:



Kono District Council 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	86		2,393,759,527	
Planned Procurement	57	66%	1,810,201,927	76%
Procurement Not Planned	29	34%	583,557,600	24%
Procurement Executed as in Plan	55	64%	1,598,881,437	67%
Procurement Not Executed as in Plan	31	36%	794,878,090	33%
Budget Amount for the Activity Approved	82	95%	2,222,118,527	93%
Budget Amount for the Activity NOT Approved	4	5%	171,641,000	7%
Source of Funding				
Government of Sierra Leone (GoSL)	67	78%	1,916,970,927	80%
Own Source Revenue	19	22%	476,788,600	20%
Categories of Procurement				
Goods	62	72%	699,441,657	29%
Works	20	23%	1,510,872,870	63%
Services	4	5%	183,445,000	8%
Methods of Procurement				
National Competitive Bidding (NCB)	13	15%	1,188,894,270	50%
Request for Quotation (RFQ)	73	85%	1,204,865,257	50%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	13	15%	1,188,894,270	50%
Procurement Activities above RFQ threshold Executed using RFQ	1	1%	102,816,000	4%
Contracts Recorded in the Contract Register	83	97%	2,290,369,527	96%
Contract NOT Recorded in the Contract Register	3	3%	103,390,000	4%
Contract Payments Done on Time	86	100%	2,393,759,527	100%

Compliance Statement: To improve compliance, the entity must ensure strict adherence to procurement planning and use competitive bidding methods in accordance with the Public Procurement Act of 2016. Reducing reliance on the RFQ method and avoiding artificial splitting of contracts is essential for enhancing transparency and achieving value for money. Adopting framework agreements could further streamline procurement processes and improve outcomes.

LAW REFORM COMMISSION (LRC)

The National Public Procurement Authority as provided for in the 2016 Act reviewed twenty-eight (28) procurement activities with a total value of One billion, eight hundred and thirty-three million, three hundred and eighty-seven thousand, two hundred and thirty Leones (Le 1,833,387,230) carried out by the Law Reform Commission (LRC) for the 2021 financial year based on records presented for review by the team. All the procurement activities were 100% funded by the Government of Sierra Leone. The records showed that twenty-five (25) activities being 91% of the value were reported as planned procurement whilst the remaining three (3) activities being 9% of the value were unplanned and unapproved activities executed by the entity.

Disappointingly, the review further revealed that only 12% of the value of procurement activities executed through four (4) activities were implemented in conformity with the approved procurement plan. It is important to note that the implementation of unplanned and unapproved procurement activities contravenes section 29 (1 & 2) of the Public Procurement Act 2016 thereby creating unplanned liabilities for government. This shows complete lack of proper planning and high level of indiscipline by the entity. The entity should have executed its procurement activities in line with provisions of the 2016 Public Procurement Act that seeks to ensure public procurement activities are implemented in an efficient, transparent, accountable, fair manner and that value for money is achieved from procurement processes in the public procurement landscape.

The categories of procurement executed during the year under review were for Goods, Works and Services. The procurement of goods accounted for 38% of the value executed using thirteen (13) activities, the value of services procured amounted 32% of the value using eight (8) activities whereas the value of services accounted for 30% of the value through seven (7) procurement activities.

The methods of procurement used shows that there was serious splitting by the entity and that a high level of indiscipline and disregard for the various legal framework on Public Procurement was exhibited by the entity. All the activities were executed using the non-competitive method of RFQ and an illegal method of Direct Sourcing, Proforma Invoice referred to as "others". 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 a binding contract. This confirms the level of indiscipline exhibited by the Council in execution of its procurement activities in clear breach of the legal framework. RFQ accounted for 75% of the value using twenty-three (23) activities whilst Direct Sourcing and Proforma Invoicing accounted for 25% of the value executed using five (5) procurement activities. One activity with values above RFQ threshold was implemented using RFQ, which further shows the appetite of the entity for the RFQ method. The review further showed that the entity executed four (4) activities with values within competitive threshold without submitting the documents to the NPPA for technical review and endorsement in line with section 14(2p) of the Public Procurement Act, 2016.

The table below provides a summary detail of all activities and their corresponding values.

Law Reform Commission (LRC) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	Yes			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	28		1,833,387,230	
Planned Procurement	25	89%	1,667,537,230	91%
Procurement Not Planned	3	11%	165,850,000	9%
Procurement Executed as in Plan	4	14%	211,244,000	12%
Procurement Not Executed as in Plan	24	86%	1,622,143,230	88%
Budget Amount for the Activity Approved	6	21%	314,083,330	17%
Budget Amount for the Activity NOT Approved	22	79%	1,519,303,900	83%
Source of Funding				
Government of Sierra Leone (GoSL)	28	100%	1,833,387,230	100%
Categories of Procurement				
Goods	13	46%	696,810,330	38%
Works	8	29%	590,476,900	32%
Services	7	25%	546,100,000	30%
Methods of Procurement				
Request for Quotation (RFQ)	23	82%	1,369,747,230	75%
Others ie Proforma Invoice etc	5	18%	463,640,000	25%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)				
	4	14%	557,292,900	30%
Procurement Activities above RFQ threshold Executed using RFQ				
	1	4%	197,292,900	11%
Contract Payments Done on Time				
	28	100%	1,833,387,230	100%

Compliance Statement: Based on the review, the Law Reform Commission's procurement practices for 2021 exhibited a significant lack of compliance with the Public Procurement Act 2016, marked by poor planning, extensive use of non-competitive methods, and procurement splitting. These practices indicate a failure to adhere to the legal framework designed to ensure transparency, accountability, and value for money in public procurement.



LEGAL AID BOARD SIERRA LEONE

In the financial year 2021, the Legal Aid Board of Sierra Leone engaged in a total of eleven (11) procurement activities, totaling Two Hundred and Forty-Three Million, Eight Hundred and Ninety Thousand Leones (SLL 243,890,000). Notably, all activities were government-funded and pertained to the procurement of goods and services. However, it was determined that none of these activities were included in a signed and approved annual procurement plan, which is a critical oversight, as all eleven activities were executed without the requisite planning and approval.

This lack of compliance violates Sections 29(1 & 2) of the Public Procurement Act of 2016, which prohibits the execution of unplanned procurement activities, creating unanticipated liabilities for the government. An assessment of the Standard Procurement Form 1 (SPF-1) revealed that only three (3) activities, accounting for just 4% of the procurement value, were part of the approved budget. Additionally, the absence of a Contract Register hindered the ability to determine the total number of contracts signed and their respective statuses, violating Section 19(h) of the Procurement Act.

Furthermore, the Board failed to submit monthly procurement reports using the Standard Procurement Form Six (SPF-6), as required by Section 18(13)(g) of the Act. The procurement breakdown indicated that 60% of the procurement value stemmed from goods purchased through eight (8) activities, while services accounted for the remaining 40% through three (3) activities. All activities were executed using the non-competitive Request for Quotation (RFQ) method, reflecting a troubling lack of planning and discipline, as this approach violates Sections 29 and 37(2) of the Procurement Act and undermines the principles of transparency, accountability, fairness, and value for money.

The contract payment analysis showed that eight (8) activities, representing 82% of the total value, were paid on time, while the remaining 18% experienced delays. Timely payments are essential in procurement, fostering strong employer-vendor relationships, ensuring prompt contract delivery, and positively impacting the socioeconomic environment, thus mitigating government liabilities.

The table below provides an overview of the entity's procurement activities and their corresponding values:



Legal Aid Board Sierra Leone 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	No			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and inspection Committee Available	Yes			
Partial Monthly Submission of SPF-6 Report to NPPA	Yes			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	11		243,890,000	
Procurement Not Planned	11	100%	243,890,000	100%
Procurement Not Executed as in Plan	11	100%	243,890,000	100%
Budget Amount for the Activity Approved	3	27%	8,800,000	4%
Budget Amount for the Activity NOT Approved	8	73%	235,090,000	96%
Source of Funding				
Government of Sierra Leone (GoSL)	11	100%	243,890,000	100%
Categories of Procurement				
Goods	8	73%	145,390,000	60%
Services	3	27%	98,500,000	40%
Methods of Procurement				
Request for Quotation (RFQ)	11	100%	243,890,000	100%
Contract NOT Recorded in the Contract Register	11	100%	243,890,000	100%
Contract Payments Done on Time	8	73%	199,090,000	82%
Contract Payments NOT Done on Time	3	27%	44,800,000	18%

Compliance Statement: The procurement operations of the Legal Aid Board for the 2021 financial year demonstrate significant non-compliance with the Public Procurement Act 2016, specifically regarding planning, use of competitive procurement methods, and reporting. The overreliance on RFQ without proper aggregation or open competitive methods contravenes the principles of transparency, accountability, and value for money. The absence of key documentation, such as the Contract Register and monthly procurement reports, highlights procedural deficiencies that undermine oversight and procurement performance.



LOCAL GOVERNMENT SERVICE COMMISSION (LGSC)

In the 2021 financial year, the Local Government Service Commission (LGSC) of Sierra Leone reported conducting three activities, totaling Eighty-eight million, one hundred thousand Leones (Le 88,100,000). The review indicated that all activities were financed entirely by the Government of Sierra Leone, utilizing the Request for Quotation method for procuring goods. However, the entity did not provide a signed and approved annual procurement plan, as all three activities were executed outside the plan, contrary to established procedures. This lack of planning breaches Sections 29(1) and 29(2) of the Public Procurement Act (PPA) 2016, resulting in unplanned liabilities for the state.

Furthermore, none of the activities included the required procurement numbers, which are essential for tracking and preventing duplication of procurement actions. The reviewed Standard Procurement Form 1 (SPF-1) showed that all activities were included in the approved budget. However, the Contract Register was unavailable for examination, making it challenging to verify the total number of contracts signed during the year and their respective statuses, violating Section 19(h) of the PPA 2016.

Additionally, the LGSC failed to submit monthly procurement reports using Standard Procurement Form 6 (SPF-6) throughout the financial year, which violates Section 18(13)(g) of the PPA 2016. Procurement files for common user items—including sundry items, stationery, office equipment, furniture, vehicle maintenance, and cleaning services—were also not provided for review, contravening Section 15 of the PPA 2016. This raises concerns about the accuracy of the information provided by the entity.

The table below provides summary details of all the procurement activities and their corresponding values undertaken by the Local Government Service Commission:



Local Government Service Commission (LGSC) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	No			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	3		88,100,000	
Procurement Not Planned	3	100%	88,100,000	100%
Procurement Not Executed as in Plan	3	100%	88,100,000	100%
Budget Amount for the Activity NOT Approved	3	100%	88,100,000	100%
Source of Funding				
Government of Sierra Leone (GoSL)	3	100%	88,100,000	100%
Categories of Procurement				
Goods	3	100%	88,100,000	100%
Methods of Procurement				
Request for Quotation (RFQ)	3	100%	88,100,000	100%
Contracts Recorded in the Contract Register	3	100%	88,100,000	100%
Procurement Activities without Procurement Numbers	3	100%	88,100,000	100%
Contract Payments Done on Time	3	100%	88,100,000	100%

Compliance Statement: The Local Government Service Commission of Sierra Leone demonstrated significant non-compliance with the Public Procurement Act 2016 during the 2021 financial year. Key areas of concern include the absence of a signed and approved procurement plan, lack of unique procurement numbers, unavailability of the Contract Register, and failure to submit required monthly procurement reports. The omission of procurement files for common user items further casts doubts on the reliability of the entity's reporting. These deficiencies not only violate established procurement laws but also pose risks of unplanned liabilities and potential mismanagement of public resources.

MAKENI CITY COUNCIL

In the 2021 Financial Year, the Makeni City Council (MCC) reported a total of seventy-three (73) activities, amounting to Three Billion, Four Hundred and Twenty-six Million, Four Hundred and Forty-three Thousand and Fifty-four Leones (LE 3,426,443,054). A review of these activities indicated that ninety-nine percent were aligned with the approved annual plan, showing an improvement in compliance with Section 29(6) of the Public Procurement Act, 2016. However, it was noted that sixty-two percent of the reported activities were not executed as planned, despite all activities having received budgetary approval prior to implementation.

Of the seventy-three activities, sixty-eight were funded by the Government of Sierra Leone, totaling Three Billion, Three Hundred and Thirty-eight Million, Two Hundred and Eighty Thousand, Four Hundred and Four Leones (LE 3,338,208,404). The remaining five activities were financed through revenue generated by the MCC, valued at Eighty-eight Million, Two Hundred and Thirty-four Thousand, Six Hundred and Fifty Leones (LE 88,234,650).

Procurement categories showed that works accounted for the highest expenditure at 86% (thirteen activities), followed by services at 7% (thirty activities) and goods at 6% (thirty activities). The Request for Quotation (RFQ) method was prevalent, representing ninety-three percent of the total activities with a cumulative value of Seven Hundred and Sixty-two Million, Three Hundred Thousand, Three Hundred and Sixty-one Leones (LE 762,300,361) from sixty-eight activities. Open competition accounted for the highest total value at seventy-eight percent (LE 2,664,142,693) across five activities.

However, it was found that none of the activities implemented through the open competitive method had been reviewed and endorsed by the relevant authority, violating Section 14(2)(p)(i) of the Public Procurement Act, 2016. Additionally, one activity, valued at One Hundred and Seven Million, One Hundred and Eighty-three Thousand, Seven Hundred and Ninety Leones (LE 107,183,790), was improperly executed using the RFQ method, contravening the stipulated legal framework.

A system review indicated that the Procurement Unit at MCC lacks essential facilities, including functional office computers, reliable internet services, and the legal framework necessary to perform its duties effectively. Delays in contract payments were attributed to financial constraints and a lack of coordination between the Procurement Unit and other departments.

Below provides more details on the procurement performance of this entity and its corresponding values:



Makeni City Council 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	No			
Office Computers Available in the Procurement Office	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	No			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	Yes			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	73		3,426,443,054	
Planned Procurement	72	99%	3,374,468,054	98%
Procurement Not Planned	1	1%	51,975,000	2%
Procurement Executed as in Plan	28	38%	2,994,930,345	87%
Procurement Not Executed as in Plan	45	62%	431,512,709	13%
Budget Amount for the Activity Approved	73	100%	3,426,443,054	100%
Source of Funding				
Government of Sierra Leone (GoSL)	68	93%	3,338,208,404	97%
Own Source Revenue	5	7%	88,234,650	3%
Categories of Procurement				
Goods	30	41%	222,640,684	6%
Works	13	18%	2,946,927,745	86%
Services	30	41%	256,874,625	7%
Methods of Procurement				
National Competitive Bidding (NCB)	5	7%	2,664,142,693	78%
Request for Quotation (RFQ)	68	93%	762,300,361	22%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	6	8%	2,771,326,483	81%
Procurement Activities above RFQ threshold Executed using RFQ	1	1%	107,183,790	3%
Contracts Recorded in the Contract Register	72	99%	3,374,468,054	98%
Contract NOT Recorded in the Contract Register	1	1%	51,975,000	2%
Contract Payments NOT Done on Time	73	100%	3,426,443,054	100%

Compliance Statement: The Makeni City Council demonstrated partial compliance with the Public Procurement Act, 2016, through a majority alignment of procurement activities with the approved plan. However, violations related to the execution and endorsement of open competition activities, along with operational inadequacies in the Procurement Unit, necessitate immediate remedial actions to enhance compliance and operational effectiveness.

MEDICAL AND DENTAL COUNCIL OF SIERRA LEONE (MDCSL)

In 2021, the Sierra Leone Medical and Dental Council (MDCSL) reported a total of fifty (50) procurement activities, amounting to a cumulative value of One Billion and Twenty-one Million, Five Hundred and Seventy-six Thousand Leones (Le 1,021,576,000). A thorough review revealed that MDCSL did not adhere to procurement regulations over the past years. Notably, the council failed to prepare an annual plan for the 2021 financial year, which constitutes a violation of Section 29(1) of the Public Procurement Act (PPA) 2016.

The review indicated the absence of an established Procurement Unit and a qualified procurement practitioner, violating Sections 19(1) and 19(2) of the PPA. Additionally, there



was no functioning procurement committee responsible for overseeing and reporting procurement activities to the authority, contrary to Section 18(13) of the PPA. The review also identified that there was no Goods Received and Inspection Committee in place for the fiscal year under review.

Moreover, the legal framework essential for guiding procurement activities was not available within MDCSL. The entity also neglected to submit monthly procurement reports using the standard Procurement Form Six (SPF-6) throughout the financial year, violating Section 18(13)(g) of the PPA. Of the fifty (50) activities reviewed, forty-nine (49) had not received budgetary approval prior to implementation. This lack of prior approval demonstrates poor budgetary planning within the entity. Furthermore, MDCSL failed to develop and maintain a contract register to document all implemented activities. SPF-1 reviewed showed that forty-nine (49) of the fifty (50) activity's budget was not approved before implementation. The non-approval of activities without relevant approval of availability of funds showed poor budgetary planning by this entity. Further review revealed that this entity also failed to develop and record all of its implemented activities in the signed and approved contract register.

The council engaged in all three categories of procurement: Goods (93% of the total value through thirty-five (35) activities), Works (5% through four (4) activities), and Services (2% through eleven (11) activities). Alarming, forty-nine (49) of the fifty (50) activities were executed through illegal procurement methods, primarily via proforma invoicing, reflecting a serious lack of planning and discipline. This continued reliance on illegal procurement methods contravenes Sections 29 and 37 of the PPA 2016 and undermines the principles of transparency, accountability, fairness, and value for money.

Forty-four (44) of the total activities representing 98% of the total value was financed by the Government of Sierra Leone with a total value of Nine Hundred and Ninety-six Million, Nine Hundred and Six Thousand, Seven Hundred and Fifty Leones (Le 996,906,750) and the balance six (6) activities with a total value of Twenty-four Million, Six Hundred and Sixty-nine Thousand, Two Hundred and Fifty Leones (Le 24,669,250) representing the remaining 2% of the total value.

Below provides more details on the procurement performance of this entity and its corresponding values:

Medical and Dental Council of Sierra Leone (MDCSL) 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	No			
Procurement Officers Available	No			
Signed and Approved Procurement Plan	No			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	No			
Office Computers Available in the Procurement Office	No			
Functioning Procurement Committee Available	No			
Legal Framework Available	No			
Goods Received and Inspection Committee Available	No			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	50		1,021,576,000	
Procurement Not Planned	50	100%	1,021,576,000	100%
Procurement Not Executed as in Plan	50	100%	1,021,576,000	100%
Budget Amount for the Activity Approved	1	2%	819,375,000	80%
Budget Amount for the Activity NOT Approved	49	98%	202,201,000	20%
Source of Funding				
Government of Sierra Leone (GoSL)	44	88%	996,906,750	98%
Own Source Revenue	6	12%	24,669,250	2%
Categories of Procurement				
Goods	35	70%	954,076,000	93%
Works	4	8%	47,385,000	5%
Services	11	22%	20,115,000	2%
Methods of Procurement				
National Competitive Bidding (NCB)	1	2%	819,375,000	80%
Others ie Proforma Invoice etc	49	98%	202,201,000	20%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	2%	819,375,000	80%
Contract NOT Recorded in the Contract Register	50	100%	1,021,576,000	100%
Procurement Activities without Procurement Numbers	49	98%	202,201,000	20%
Contract Payments Done on Time	39	78%	947,557,250	93%
Contract Payments NOT Done on Time	11	22%	74,018,750	7%

Compliance Statement: The Sierra Leone Medical and Dental Council (MDCSL) demonstrated significant non-compliance with the Public Procurement Act, 2016. The absence of an approved procurement plan, an established procurement unit, and procurement committee, combined with the use of illegal procurement methods and lack of timely reporting, reflects a profound failure to adhere to regulatory standards. The failure to submit required reports and maintain accurate records further highlights systemic deficiencies. These issues undermined the principles of transparency, accountability, and value for money.

MILLENNIUM CHALLENGE COORDINATING UNIT

In the 2021 financial year, the Millennium Challenge Coordinating Unit reported six activities with a total value of Le 63,507,176.5. Notably, 78% of these activities (four in total) were not included in the annual procurement plan, a violation of the Public Procurement Act (PPA) of 2016, specifically sections 29(6) and 29(5), which mandate adherence to an updated procurement plan. Furthermore, none of the activities were executed in accordance with the 2021 annual plan, undermining proper procurement governance.

The review of the Standard Procurement Form one (SPF-1) revealed that the budgets for all six activities were not approved by the relevant authorities before implementation, indicating deficiencies in budgetary planning. Additionally, the entity failed to develop and maintain a contract register for its implemented activities, demonstrating poor records management practices.

The entity also neglected to report its monthly procurement activities to the Authority via the Standard Procurement Form six (SPF-6), breaching section 18(13)(g) of the PPA. All activities were financed by the Government of Sierra Leone, with the categories of procurement being Goods and Services. Notably, Services constituted the highest value and number of procurements, while 92% of the expenditures were executed through Request for Quotation (RFQ), with the remaining 8% executed through Proforma invoicing, deemed illegal. Additionally, none of the activities were assigned unique procurement numbers, which are essential for tracking.

Below table provides details on the procurement performance of this entity and its corresponding values:

Millennium Challenge Coordinating Unit 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	No			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	6		63,507,177	
Planned Procurement	2	33%	13,794,775	22%
Procurement Not Planned	4	67%	49,712,402	78%
Procurement Not Executed as in Plan	6	100%	63,507,177	100%
Budget Amount for the Activity NOT Approved	6	100%	63,507,177	100%
Source of Funding				
Government of Sierra Leone (GoSL)	6	100%	63,507,177	100%
Categories of Procurement				
Goods	2	33%	11,177,177	18%
Services	4	67%	52,330,000	82%
Methods of Procurement				
Request for Quotation (RFQ)	5	83%	58,307,177	92%
Others ie Proforma Invoice etc	1	17%	5,200,000	8%
Contract NOT Recorded in the Contract Register	6	100%	63,507,177	100%
Procurement Activities without Procurement Numbers	6	100%	63,507,177	100%
Contract Payments Done on Time	6	100%	63,507,177	100%

Compliance Statement: The Millennium Challenge Coordinating Unit's procurement activities for the 2021 financial year are assessed as non-compliant with the Public Procurement Act of 2016. Significant deviations from established procurement guidelines include the lack of inclusion of key activities in the annual procurement plan, absence of prior budget approvals, inadequate record management, and failure to submit monthly procurement reports. These issues highlight a critical need for improved adherence to procurement regulations to enhance transparency and accountability in public spending.



MILTON MARGAI TECHNICAL UNIVERSITY (MMTU)

For the 2021 financial year, Milton Margai Technical University (MMTU) conducted a total of thirteen (13) activities, which collectively amounted to Two Billion, Five Hundred and Eighteen Million, Two Hundred and Twenty Thousand Leones (Le 2,518,220,000) based on documents presented to the NPPA team for review. A review of the provided documents revealed that two (2) of these activities were not included in the annual procurement plan. While there have been improvements in annual planning compared to previous reports, the execution of activities outside the approved plan contributes to increased government expenditure and adds to the overall debt burden on the economy, as 100% of the total activities were financed by the Government of Sierra Leone.

From the analysis, it was found that thirty-eight percent (38%) of the activities were not executed as outlined in the approved annual plan. This indicates a failure to consistently update the procurement plan in accordance with Section 29(1)(6) of the Public Procurement Act, 2016. Furthermore, the review of the Standard Procurement Form one (SPF-1) indicated that 100% of the activity budgets lacked approval from the relevant authority, thereby breaching legal processes outlined in the public procurement framework.

All procurement in this period was categorized as goods, with open competition accounting for 67% of the total contract value executed through a single activity. In contrast, the Request for Quotation (RFQ) method was employed for the majority of activities, with twelve (12) out of the thirteen (13) activities, totaling Eight Hundred and Twenty-one Million, Six Hundred and Twenty Thousand Leones (Le 821,620,000). The excessive reliance on the non-competitive RFQ method suggests potential splitting of contracts to evade open competition, violating Section 37(1) & (2) of the Public Procurement Act, 2016. Additionally, two (2) activities, with a cumulative value of Two Hundred and Ninety-seven Million Leones (Le 297,000,000), fell within the competitive threshold but were implemented via non-open methods, also contravening Section 37(1) of the PPA, 2016.

The Contract Register, which is meant to record all awarded contracts for the year, was not provided by MMTU. The 2021 annual plan was neither reviewed nor approved by the National Public Procurement Authority (NPPA) or the Ministry of Finance (MoF). Similar findings were noted during the system review, revealing that the Procurement Unit lacked an updated legal framework to guide the public procurement process. Additionally, the Standard Procurement Form six (SPF-6), designed for monthly reporting of entity activities, was not utilized by MMTU throughout the review period. In terms of contract payments, nine (9) out of the thirteen activities (94% of total values) were paid on time, while 6% of the total value was not paid in accordance with the contract terms.

The table below provides an overview of the entity's procurement activities and their corresponding values:



Milton Margai Technical University (MMTU) 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	No			
Goods Received and inspection Committee Available	No			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	13		2,518,220,000	
Planned Procurement	11	85%	2,447,120,000	97%
Procurement Not Planned	2	15%	71,100,000	3%
Procurement Executed as in Plan	8	62%	2,101,370,000	83%
Procurement Not Executed as in Plan	5	38%	416,850,000	17%
Budget Amount for the Activity NOT Approved	13	100%	2,518,220,000	100%
Source of Funding				
Government of Sierra Leone (GoSL)	13	100%	2,518,220,000	100%
Categories of Procurement				
Goods	13	100%	2,518,220,000	100%
Methods of Procurement				
National Competitive Bidding (NCB)	1	8%	1,696,600,000	67%
Request for Quotation (RFQ)	12	92%	821,620,000	33%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	8%	1,696,600,000	67%
Procurement Activities above RFQ threshold Executed using RFQ	2	15%	297,000,000	12%
Contract NOT Recorded in the Contract Register	13	100%	2,518,220,000	100%
Contract Payments Done on Time	9	69%	2,357,270,000	94%
Contract Payments NOT Done on Time	4	31%	160,950,000	6%

Compliance Statement: MMTU demonstrated partial compliance with the Public Procurement Act, 2016. While there have been some improvements in annual planning, significant violations related to the execution of activities outside the approved plan, lack of timely budget approvals, and excessive reliance on non-competitive procurement methods were observed. Additionally, the absence of essential documentation and failure to utilize required reporting forms highlight systemic weaknesses in the procurement process. Enhanced adherence to legal frameworks and improved planning and execution practices are necessary to mitigate government expenditure and align with public procurement regulations.

MINISTRY OF AGRICULTURE AND FORESTRY (MAF)

In the financial year 2021, the Ministry of Agriculture and Forestry (MAF) undertook a total of 28 activities, with a cumulative financial value of Le 16,531,963,669 (Sixteen Billion, Five Hundred and Thirty-one Million, Nine Hundred and Sixty-three Thousand, Six Hundred and Sixty-nine Leones). Of this total, 99% was financed by the Government of Sierra Leone, while 1% was supported by donor funding.

Of the twenty-eight activities, 21 (75%) were included in the annual plan, while seven (7) activities were not. However, it was found that 54% of the planned activities were not executed as in the approved procurement plan. The ministry has the responsibility to regularly update its plans and ensure execution, as mandated by Section 29(6) of the Public Procurement Act, 2016. The report indicated that 99% of the budget was approved before implementation, which is a positive aspect contributing to contract tracking and accountability.

The procurement activities undertaken by the Ministry of Agriculture and Forestry (MAF) are categorized into Goods, Works, and Services. According to the review, 82% of the total activities focused on the procurement of Goods, amounting to Le 15,895,239,669 (Fifteen Billion, Eight Hundred and Ninety-Five Million, Two Hundred and Thirty-Nine Thousand, Six Hundred and Sixty-Nine Leones). Works accounted for 3% of the total activities with 11 activities, while Services represented 7% of the total activities, totaling Le 148,850,000 (One Hundred and Forty-Eight Million, Eight Hundred and Fifty Thousand Leones).

Among the procurement methods employed, International Competitive Bidding accounted for the highest expenditure, totaling Le 12,725,062,800 (Twelve Billion, Seven Hundred and Twenty-Five Million, Sixty-Two Thousand, Eight Hundred Leones) across 7 activities. This was followed by the National Competitive Bidding Method, which had a cumulative value of Le 2,091,152,027 (Two Billion, Ninety-One Million, One Hundred and Fifty-Two Thousand, Twenty-Seven Leones). The Request for Quotation method was utilized for 16 activities, making up 9% of the total value. Notably, 7% of the activities, valued at Le 235,050,000 (Two Hundred and Thirty-Five Million and Fifty Thousand Leones), were executed without any procurement method, violating Section 37(1) of the Public Procurement Act, 2016.

The review also identified two activities with a cumulative value of Le 389,674,000 (Three Hundred and Eighty-Nine Million, Six Hundred and Seventy-Four Thousand Leones) that were implemented using the non-open method of Request for Quotation, contravening Section 37(2) of the PPA, 2016. Additionally, four activities, valued at Le 537,922,842, executed through competitive methods were not reviewed and endorsed by the relevant authority, violating the authority's mandate outlined in Section 14(2)(p) of the PPA, 2016.

Furthermore, the Contract Register, which is intended to document all awarded contracts for the year under review, was not provided, limiting the team's ability to conduct an in-depth analysis of the awarded contracts for the 2021 financial year. The Standard Procurement Form 6 (SPF-6), designed for monthly reporting of entity activities, was also not utilized by MAF throughout the year.

The analysis of contract payment patterns revealed that 26 out of 28 activities, accounting for 98% of the total value, were not paid on time. This delay in payments is detrimental not only to businesses but also to the local economy and the credibility of the entity.

The table below provides an overview of the entity's procurement activities and their corresponding values:



Ministry of Agriculture and Forestry (MAF) 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	28		16,531,963,669	
Planned Procurement	21	75%	15,470,764,827	94%
Procurement Not Planned	7	25%	1,061,198,842	6%
Procurement Executed as in Plan	13	46%	12,328,037,827	75%
Procurement Not Executed as in Plan	15	54%	4,203,925,842	25%
Budget Amount for the Activity Approved	27	96%	16,291,139,669	99%
Budget Amount for the Activity NOT Approved	1	4%	240,824,000	1%
Source of Funding				
Government of Sierra Leone (GoSL)	27	96%	16,291,139,669	99%
Donor	1	4%	240,824,000	1%
Categories of Procurement				
Goods	23	82%	15,895,239,669	96%
Works	3	11%	487,874,000	3%
Services	2	7%	148,850,000	1%
Methods of Procurement				
International Competitive Bidding (ICB)	7	25%	12,725,062,800	77%
National Competitive Bidding (NCB)	3	11%	2,091,152,027	13%
Request for Quotation (RFQ)	16	57%	1,480,698,842	9%
Procurement Activities Executed with NO Methods Available	2	7%	235,050,000	1%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	10	36%	14,816,214,827	90%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	4	14%	537,922,842	3%
Procurement Activities above RFQ threshold Executed using RFQ	2	7%	389,674,000	2%
Contracts Recorded in the Contract Register	1	4%	240,824,000	1%
Contract NOT Recorded in the Contract Register	27	96%	16,291,139,669	99%
Procurement Activities without Procurement Numbers	1	4%	93,300,000	1%
Contract Payments Done on Time	2	7%	388,874,000	2%
Contract Payments NOT Done on Time	26	93%	16,143,089,669	98%

Compliance Statement: The MAF's procurement practices in the 2021 financial year reveal critical areas for improvement, particularly in procurement planning, compliance with the Public Procurement Act, and payment timeliness. Substantial deficiencies in procurement planning and execution, alongside non-compliance with critical sections of the Public Procurement Act, 2016, severely undermine the overall effectiveness, efficiency and credibility of the procurement processes.

MINISTRY OF BASIC AND SENIOR SECONDARY EDUCATION (MBSSE)

In the 2021 Financial Year, the Ministry of Basic and Senior Secondary Education (MBSSE) reported a total of sixteen activities, amounting to a cumulative value of Le 66,193,374,376.2 (Sixty-six Billion, One Hundred and Ninety-three Million, Three Hundred and Seventy-four Thousand, Three Hundred and Seventy-six Leones and Two Cents). All activities were financed 100% by the Government of Sierra Leone.



Upon review, 75% of the reported activities were included in the annual plan, while 25% were not. Further analysis indicated that 81% of the planned activities were not executed as intended, with an estimated cumulative value of Le 47,082,303,496 (Forty-seven Billion and Eighty-two Million, Three Hundred and Three Thousand, Four Hundred and Ninety-six Leones). This highlights a significant shortfall in procurement planning within the entity. MBSSE is mandated to regularly update its procurement plan and ensure adherence to it; failure to do so constitutes a violation of Section 29(6) of the Public Procurement Act (PPA), 2016.

In terms of budgetary compliance, 63% of the total activities received approval from relevant authorities prior to implementation, reflecting some improvement compared to previous reviews. However, all high-value activities were not approved using Standard Procurement Form One (SPF-1), which is essential for documenting procurement requisitions. It is strongly recommended that all activities be approved with confirmed fund availability before initiation to ensure timely contract delivery and cost savings.

The procurement methods employed by MBSSE included Request for Quotation, National Competitive Bidding, and International Competitive Bidding. National Competitive Bidding represented the highest procurement value at Le 46,836,843,496, executed through one activity, followed by International Competitive Bidding at 29% of the total value through one activity. Request for Quotation accounted for the least value, totaling Le 267,195,000 across fourteen activities.

Additionally, MBSSE did not utilize the Standard Procurement Form Six (SPF-6) to report activities monthly, violating Section 18(13)(g) of the PPA, 2016. Furthermore, a Contract Register to document all awarded contracts for the year was not provided, resulting in the absence of records for all sixteen activities.

The payment pattern for contracts revealed significant delays, with 99% of contracts awarded in 2021 remaining unpaid at the time of review. Only a few payments for RFQs were made, totaling Le 135,510,000, which is negligible compared to the outstanding amounts owed to suppliers. These delays negatively impact the entity's credibility and can hinder timely contract execution, thereby affecting overall socioeconomic benefits.

The table below provides an overview of the entity's procurement activities and their corresponding values:



Ministry of Basic and Senior Secondary Education (MBSSE) 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	16		66,193,374,376	
Planned Procurement	12	75%	66,082,884,376	100%
Procurement Not Planned	4	25%	110,490,000	0%
Procurement Executed as in Plan	3	19%	19,111,070,880	29%
Procurement Not Executed as in Plan	13	81%	47,082,303,496	71%
Budget Amount for the Activity Approved	10	63%	189,825,000	0%
Budget Amount for the Activity NOT Approved	6	38%	66,003,549,376	100%
Source of Funding				
Government of Sierra Leone (GoSL)	16	100%	66,193,374,376	100%
Categories of Procurement				
Goods	16	100%	66,193,374,376	100%
Methods of Procurement				
International Competitive Bidding (ICB)	1	6%	19,089,335,880	29%
National Competitive Bidding (NCB)	1	6%	46,836,843,496	71%
Request for Quotation (RFQ)	14	88%	267,195,000	0%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	13%	65,926,179,376	100%
Contract NOT Recorded in the Contract Register	16	100%	66,193,374,376	100%
Contract Payments Done on Time	7	44%	135,510,000	0%
Contract Payments NOT Done on Time	9	56%	66,057,864,376	100%

Compliance Statement: The review of the Ministry of Basic and Senior Secondary Education for the 2021 Financial Year reveals substantial compliance issues with public procurement regulations. Key violations include a lack of adherence to approved plans, failure to utilize required procurement forms, and significant delays in contract payments. Immediate corrective measures are essential to improve procurement planning, enhance financial accountability, and restore confidence in the procurement processes within the ministry.

MINISTRY OF DEFENCE (MOD)

In the 2021 financial year, the Ministry of Defence (MOD) of Sierra Leone reported a total of 28 procurement activities valued at Le 26,092,120,675, all funded entirely by the Government. Of these, 21 activities (75% by value) were included in the annual procurement plan, while the remaining seven activities, valued at Le 1,483,412,375, were not planned. Notably, 64% of the activities, worth Le 2,092,214,175, were not executed as per the approved annual plan, highlighting deficiencies in procurement planning.

A documentary review revealed that 16 out of the 28 activities, with a total contract value of Le 25,012,128,125, lacked necessary approval through the Standard Procurement Form (SPF-1), indicating inadequate budgetary enrollment. This raises concerns about the availability of funds, potentially leading to delays and poor project outcomes. Additionally, the MOD did not maintain a register for implemented contracts, violating Section 32(2) of the Public Procurement Act (PPA) of 2016.

The procurement categories showed that Goods accounted for the majority of activities and value (Le 24,224,040,000), followed by Works (32% of activities, 6% of value) and Services (1% of value). International Competitive Bidding (ICB) represented 89% of the total procurement value, while Request for Quotation (RFQ) and National Competitive Bidding (NCB) accounted for 6% and 5%, respectively. The extensive use of RFQ suggests possible splitting of contracts to circumvent open competition, which is against Sections 37(1) & (2) of the PPA.

Moreover, six competitive activities lacked review and endorsement by the competent authority, breaching Section 14(2)(p)(i) of the PPA. Four activities valued at Le 615,848,300 that exceeded competitive thresholds were implemented via non-competitive RFQ methods, violating relevant procurement thresholds established in the First Schedules of the PPA.

Contract payment patterns indicated significant delays, with 96% of awarded contracts remaining unpaid at the time of review. Only a small fraction of RFQs (4% of total value) had received payments, which poses risks to timely contract delivery and overall business operations.

The table below provides more on the entity's procurement activities and their corresponding values:

Ministry of Defence (MOD) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	28		26,092,120,675	
Planned Procurement	21	75%	24,608,708,300	94%
Procurement Not Planned	7	25%	1,483,412,375	6%
Procurement Executed as in Plan	10	36%	23,999,906,500	92%
Procurement Not Executed as in Plan	18	64%	2,092,214,175	8%
Budget Amount for the Activity Approved	12	43%	1,079,992,550	4%
Budget Amount for the Activity NOT Approved	16	57%	25,012,128,125	96%
Source of Funding				
Government of Sierra Leone (GoSL)	28	100%	26,092,120,675	100%
Categories of Procurement				
Goods	12	43%	24,224,040,000	93%
Works	9	32%	1,638,830,675	6%
Services	7	25%	229,250,000	1%
Methods of Procurement				
International Competitive Bidding (ICB)	1	4%	23,272,920,000	89%
National Competitive Bidding (NCB)	2	7%	1,266,200,000	5%
Request for Quotation (RFQ)	25	89%	1,553,000,675	6%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	4%	23,272,920,000	89%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	6	21%	1,882,048,300	7%
Procurement Activities above RFQ threshold Executed using RFQ	4	14%	615,848,300	2%
Contract NOT Recorded in the Contract Register	28	100%	26,092,120,675	100%
Contract Payments Done on Time	20	71%	1,138,448,125	4%
Contract Payments NOT Done on Time	8	29%	24,953,672,550	96%

Compliance Statement: The Ministry of Defence has shown a concerning level of compliance with the Public Procurement Act of 2016. Key violations include inadequate planning and execution of procurement activities, failure to maintain proper documentation and approval processes, and significant delays in contract payments. Immediate corrective actions are necessary to enhance transparency, efficiency, and accountability in procurement processes, ensuring alignment with statutory requirements and better outcomes for government contracts.

MINISTRY OF ENERGY (MOE)

In the 2021 financial year, the Ministry of Energy (MoE) reported sixteen (16) procurement activities with a cumulative value of Le 10,686,729,250 (Ten Billion, Six Hundred and Eighty-six Million, Seven Hundred and Twenty-nine Thousand, Two Hundred and Fifty Leones). The analysis shows that 81% of these activities were included in the ministry's annual procurement plan, while 19% were unplanned. Of the planned activities, thirteen (13) out of sixteen (16) were executed as scheduled, indicating some improvement in the ministry's procurement planning. However, the MoE did not update its annual procurement plan as required by Section 29(6) of the Public Procurement Act (PPA), 2016. The ministry implemented unplanned activities in the same fiscal year without reflecting them in the annual procurement plan, a significant compliance shortfall.

The review of Standard Procurement Form One (SPF-1) revealed that 50% of the total activities were not approved by the relevant authority, indicating weak adherence to budgetary procedures and inadequate planning for fund availability. Furthermore, the ministry did not employ Standard Procurement Form Six (SPF-6), which mandates monthly reporting of procurement activities, in violation of Section 18(13)(g) of the PPA, 2016.

Procurement categories for the year were primarily Goods and Services, with Goods accounting for 81% of activities and 93% of the total procurement value. Services represented 7% of the total value. While both Open Competition and Closed Competition were used for the same number of activities, Open Competition accounted for 93% of the total expenditure. Notably, one activity valued at Le 623,000,000, which fell under the competitive threshold, was executed through Request for Quotation (RFQ) rather than Open Competition, thus violating provisions outlined in the legal framework.

In terms of contract payments, significant delays were observed. Ninety-three percent (93%) of the total contracts awarded in 2021 remained unpaid at the time of the review, with only 7% of payments completed, mostly for RFQs. Such delays negatively impact both the business environment and the ministry's operations, potentially leading to late deliveries and increased project costs. The entire procurement value for the year was funded by the Government of Sierra Leone.

The table below provides more on the entity's procurement activities and their corresponding values:



Ministry of Energy (MOE) 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	16		10,686,729,250	
Planned Procurement	13	81%	9,992,329,250	94%
Procurement Not Planned	3	19%	694,400,000	6%
Procurement Executed as in Plan	13	81%	10,615,329,250	99%
Procurement Not Executed as in Plan	3	19%	71,400,000	1%
Budget Amount for the Activity Approved	8	50%	8,868,500,000	83%
Budget Amount for the Activity NOT Approved	8	50%	1,818,229,250	17%
Source of Funding				
Government of Sierra Leone (GoSL)	16	100%	10,686,729,250	100%
Categories of Procurement				
Goods	13	81%	9,897,469,250	93%
Services	3	19%	789,260,000	7%
Methods of Procurement				
National Competitive Bidding (NCB)	8	50%	9,942,079,250	93%
Request for Quotation (RFQ)	8	50%	744,650,000	7%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	8	50%	9,942,079,250	93%
Procurement Activities above RFQ threshold Executed using RFQ	1	6%	623,000,000	6%
Contracts Recorded in the Contract Register	12	75%	10,050,629,250	94%
Contract NOT Recorded in the Contract Register	4	25%	636,100,000	6%
Contract Payments Done on Time	8	50%	744,650,000	7%
Contract Payments NOT Done on Time	8	50%	9,942,079,250	93%

Compliance Statement: The Ministry of Energy's procurement activities for the 2021 financial year demonstrate partial compliance with the Public Procurement Act, 2016. While improvements were noted in planning processes, significant lapses in budgetary approvals, adherence to competitive thresholds, and delayed payments negatively impacted overall compliance.

MINISTRY OF THE ENVIRONMENT AND CLIMATE CHANGE

For the 2021 financial year, the Ministry of Environment and Climate Change executed 23 procurement activities amounting to a total of Le 17,031,468,000. The review highlights key challenges and compliance gaps, particularly in procurement planning, budget management, and compliance with the Public Procurement Act, 2016 (PPA). 99% of the procurement value was funded by GoSL, while only 1% was financed by donors.

26% (6 out of 23) of the procurement activities were planned, while the remaining 74% (17 activities) were not included in the annual procurement plan. 91% (21 out of 23) of the activities were not executed as initially planned, in violation of Section 29(6) of the Public Procurement Act (PPA), 2016, which mandates regular plan updates. A staggering 99% of the total procurement value was executed without prior budget approval using the Standard

Procurement Form 1 (SPF1). This signals poor budgetary discipline and could result in financial mismanagement, as procurements were initiated without securing the necessary financial approvals.

Positively, all 23 procurement activities were recorded in the approved contract register, which is crucial for auditing and transparency. The Ministry did not submit Standard Procurement Form 6 (SPF-6) reports throughout 2021, violating Section 18(13)(g) of the PPA, 2016. This monthly reporting mechanism is key for tracking procurement activities.

International Competitive Bidding (ICB) accounted for 97% of the total value but only involved one activity. Request for Quotation (RFQ), with 22 activities (96%), accounted for just 3% of the procurement value. Payments for all 23 activities were made on time, demonstrating excellent coordination.

The table below provides more on the entity's procurement activities and its corresponding values:

Ministry of Environment (MoE) 2021 Procurements Overview					
Indicators		Outcomes			
Procurement Systems Review					
Established Procurement Unit	Yes				
Procurement Officers Available	Yes				
Signed and Approved Procurement Plan	Yes				
Procurement Plan Reviewed and Endorsed by NPPA	Yes				
Procurement Office with Adequate Facilities	Yes				
Office Computers Available in the Procurement Office	Yes				
Functioning Procurement Committee Available	Yes				
Legal Framework Available	Yes				
Goods Received and Inspection Committee Available	Yes				
Monthly Submission of SPF-6 Report to NPPA	No				
Procurement Process Review					
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements	
Total Procurement	23		17,031,468,000		
Planned Procurement	6	26%	16,618,008,000	98%	
Procurement Not Planned	17	74%	413,460,000	2%	
Procurement Executed as in Plan	2	9%	16,520,106,000	97%	
Procurement Not Executed as in Plan	21	91%	511,362,000	3%	
Budget Amount for the Activity Approved	6	26%	252,762,000	1%	
Budget Amount for the Activity NOT Approved	17	74%	16,778,706,000	99%	
Source of Funding					
Government of Sierra Leone (GoSL)	9	39%	16,874,008,000	99%	
Donor	14	61%	157,460,000	1%	
Categories of Procurement					
Goods	19	83%	16,973,322,000	100%	
Works	1	4%	18,146,000	0%	
Services	3	13%	40,000,000	0%	
Methods of Procurement					
International Competitive Bidding (ICB)	1	4%	16,505,100,000	97%	
Request for Quotation (RFQ)	22	96%	526,368,000	3%	
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)		1	4%	16,505,100,000	97%
Contracts Recorded in the Contract Register	23	100%	17,031,468,000	100%	
Contract Payments Done on Time	23	100%	17,031,468,000	100%	

Compliance Statement: The Ministry of Environment demonstrated good contract management by ensuring all procurements were recorded in the contract register and payments were made on time. However, the lack of proper planning, budget approvals, and non-compliance with reporting obligations undermines the transparency and accountability of its procurement activities.



MINISTRY OF FINANCE (MOF)

For the 2021 financial year, the Ministry of Finance (MoF) reported a total of fifty-four (54) activities, with a cumulative value of Fourteen Billion, Five Hundred and Ninety-three Million, Nine Hundred and Six Thousand, One Hundred and Fifty Leones (Le 14,593,906,150). Notably, all activities were financed entirely (100%) by the Government of Sierra Leone.

Upon review, it was found that eighty-three percent (83%) of the total activities, valued at Fourteen Billion, One Hundred and Fourteen Million, Nine Hundred and Six Thousand, One Hundred and Fifty Leones (Le 14,114,906,150), were planned. In contrast, seventeen percent (17%) of the activities were unplanned. Furthermore, eighty percent (80%) of the total activities, worth Five Billion, Nine Hundred and Four Million, Nine Hundred and Twenty-nine Thousand, Four Hundred and Fifty Leones (Le 5,904,929,450), accounting for forty percent (40%) of the total value, were not executed as originally intended. This discrepancy indicates a significant shortfall in procurement planning, suggesting a failure to update the annual plan, which violates Section 29(6) of the Public Procurement Act (PPA) of 2016.

The procurement activities were categorized into Goods, Works, and Services. Goods accounted for the highest percentage, representing seventy-one percent (71%) of the total value and eighty-five percent (85%) of the total activities. Services followed, making up nineteen percent (19%), while Works comprised ten percent (10%).

The procurement method analysis revealed that the open competition method had the highest expenditure through eleven (11) activities. In contrast, the restricted method via Request for Quotation (RFQ) had the highest number of executed activities. The frequent use of RFQs of similar nature indicates potential splitting of contracts, violating Section 37(2) of the PPA, 2016.

A further examination found that none of the eleven (11) activities executed through open competition, totaling Eleven Billion, Eight Hundred and Sixty-nine Million, Three Hundred and Seventy-six Thousand, Seven Hundred Leones (Le 11,869,376,700), were reviewed and endorsed by the Authority, in breach of its statutory mandate under Section 14(2)(p)(i) of the PPA, 2016. Additionally, the contract register, essential for tracking awarded contract status and performance, was unavailable for review, complicating the review process. The contract payment analysis demonstrated that ninety-three percent (93%) of total payments were made on time, with only seven percent (7%) pending.

The table below provides more on the entity's procurement activities and its corresponding values:

Ministry of Finance (MOF) 2021 Procurements Overview					
Indicators		Outcomes			
Procurement Systems Review					
Established Procurement Unit		Yes			
Procurement Officers Available		Yes			
Signed and Approved Procurement Plan		Yes			
Procurement Plan Reviewed and Endorsed by NPPA		Yes			
Procurement Office with Adequate Facilities		Yes			
Office Computers Available in the Procurement Office		Yes			
Functioning Procurement Committee Available		Yes			
Legal Framework Available		Yes			
Goods Received and Inspection Committee Available		Yes			
Monthly Submission of SPF-6 Report to NPPA		No			
Procurement Process Review					
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements	
Total Procurement	54		14,593,906,150		
Planned Procurement	45	83%	14,114,906,150	97%	
Procurement Not Planned	9	17%	479,000,000	3%	
Procurement Executed as in Plan	11	20%	8,688,976,700	60%	
Procurement Not Executed as in Plan	43	80%	5,904,929,450	40%	
Budget Amount for the Activity Approved	38	70%	2,343,099,450	16%	
Budget Amount for the Activity NOT Approved	16	30%	12,250,806,700	84%	
Source of Funding					
Government of Sierra Leone (GoSL)	54	100%	14,593,906,150	100%	
Categories of Procurement					
Goods	46	85%	10,323,997,450	71%	
Works	4	7%	1,437,658,700	10%	
Services	4	7%	2,832,250,000	19%	
Methods of Procurement					
International Competitive Bidding (ICB)	1	2%	3,239,000,000	22%	
National Competitive Bidding (NCB)	10	19%	8,630,376,700	59%	
Request for Quotation (RFQ)	43	80%	2,724,529,450	19%	
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)		11	20%	11,869,376,700	81%
Contracts Recorded in the Contract Register		1	2%	12,900,000	0%
Contract NOT Recorded in the Contract Register		53	98%	14,581,006,150	100%
Contract Payments Done on Time		52	96%	13,597,906,150	93%
Contract Payments NOT Done on Time		2	4%	996,000,000	7%

Compliance Statement: Based on the review of the Ministry of Finance's procurement activities for the 2021 financial year, the ministry demonstrated partial compliance with the Public Procurement Act, 2016. However, significant gaps were identified in procurement planning, approval processes, and contract management. The frequent use of Request for Quotation (RFQ) suggests possible contract splitting, and the absence of a contract register further undermines transparency and accountability. While the ministry's timely payments reflect positive debt management, urgent reforms are needed to align procurement practices with statutory requirements and promote competitive, transparent, and efficient procurement processes.

MINISTRY OF FISHERIES AND MARINE RESOURCES (MFMR)

In 2021, the Ministry of Fisheries and Marine Resources conducted nineteen (19) procurement activities with a cumulative value of Le 7,368,848,870.50. According to the report, 99% of this total was financed by the Government of Sierra Leone, while 1% came from donor funding. This review assesses the compliance of the Ministry's procurement processes with the 2016 Public Procurement Act (PPA) and highlights areas for improvement.

A review of the Standard Procurement Form One (SPF-1) indicated that 100% of the activity budgets were not approved by the relevant authority prior to execution, constituting a violation of Section 19(3)(h) of the 2016 Public Procurement Act (PPA). However, all nineteen

activities were properly recorded in the approved contract register, which supports the Authority's efforts to standardize procurement practices.

The procurement methods utilized included National Competitive Bidding and Request for Quotation. National Competitive Bidding accounted for the highest value of procurement through three activities, while Request for Quotation represented the highest number of procurements, totaling One Billion, Two Hundred and Eight Million, Nine Hundred and Fifteen Thousand, Eight Hundred and Sixty-nine Leones (Le 1,208,915,869). It is important to note that three activities, valued at Five Hundred and Five Million, Five Hundred and Seventy-seven Thousand, Eight Hundred and Sixty-nine Leones (Le 505,577,869), were executed via the closed Request for Quotation method, contravening Section 37(1) of the PPA, 2016.

The procurement activities included goods, works, and services. The procurement of goods constituted sixty-two percent (62%) of the total value, executed through twelve activities. The procurement of works accounted for thirty-six percent (36%) with five activities, while services comprised the remaining two percent (2%) through two activities. The analysis of contract payment patterns revealed significant delays in the payment process for activities during the 2021 financial year.

The below table provides more on the entity's procurement activities and its corresponding values:

Ministry of Fisheries and Marine Resources (MFMR) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	Yes			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	19		7,368,848,871	
Planned Procurement	16	84%	6,245,983,871	85%
Procurement Not Planned	3	16%	1,122,865,000	15%
Procurement Executed as in Plan	2	11%	1,366,135,905	19%
Procurement Not Executed as in Plan	17	89%	6,002,712,966	81%
Budget Amount for the Activity NOT Approved	19	100%	7,368,848,871	100%
Source of Funding				
Government of Sierra Leone (GoSL)	18	95%	7,301,848,871	99%
Donor	1	5%	67,000,000	1%
Categories of Procurement				
Goods	12	63%	4,586,753,000	62%
Works	5	26%	2,657,340,871	36%
Services	2	11%	124,755,000	2%
Methods of Procurement				
National Competitive Bidding (NCB)	3	16%	6,159,933,002	84%
Request for Quotation (RFQ)	16	84%	1,208,915,869	16%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	3	16%	6,159,933,002	84%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	3	16%	505,577,869	7%
Procurement Activities above RFQ threshold Executed using RFQ	3	16%	505,577,869	7%
Contracts Recorded in the Contract Register	19	100%	7,368,848,871	100%
Contract Payments Done on Time	3	16%	4,126,170,000	56%
Contract Payments NOT Done on Time	16	84%	3,242,678,871	44%



Compliance Statement: The Ministry of Fisheries and Marine Resources demonstrated partial compliance with the 2016 Public Procurement Act in 2021. While efforts to maintain transparency through contract registration and the use of competitive bidding in some instances were commendable, significant violations related to budget approvals and the improper use of closed procurement methods for activities within the competitive threshold were identified. Improvements in these areas are necessary to fully align with the law and ensure efficiency and transparency in public procurement.

MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL COOPERATIONS (MOFAIC)

In the 2021 financial year, the Ministry of Foreign Affairs and International Cooperation (MoFAIC) reported a total of fifty-two (52) procurement activities, with a cumulative value of Five Billion, Four Hundred and Eighty-one Million and Fifty-five Thousand, Seven Hundred Leones (Le 5,481,055,700). All activities were financed by the Government of Sierra Leone, and it is noteworthy that ninety-nine percent (99%) of the total contract value had been paid at the time of reporting, indicating strong implementation performance.

Twelve percent (12%) of the contract value executed through ten (10) activities was not included in the approved annual procurement plan. This indicates a failure by MoFAIC to update its procurement plan regularly, as mandated by Section 29(6) of the Public Procurement Act (PPA) of 2016. Additionally, forty-two (42) out of the fifty-two (52) activities did not conform to the approved plan, further violating Section 29(6) of the PPA. Significant deviations from the approved annual procurement plan show poor planning and failure to adhere to legal requirements.

The procurement activities were categorized into Goods, Works, and Services. Procurement of Goods constituted the highest number and value (69% and 72% respectively), followed by Services (21% and 23%) and Works (6%).

The methods of procurement revealed that MoFAIC primarily used Request for Quotations (RFQs), which accounted for eighty-one percent (81%) of activities and a cumulative value of Two Billion, Four Hundred and Seventy-one Million, Four Hundred and Sixty-three Thousand, Three Hundred Leones (Le 2,471,463,300), representing 45% of the total value. This high reliance on RFQs suggests an attempt to fragment activities to circumvent open competition, violating Section 37(2) of the PPA. Open Competitive methods (International Competitive Bidding and National Competitive Bidding) accounted for seventeen percent (17%) of activities, with a value of fifty percent (50%). One activity, valued at Le 259,460,000, was executed within a competitive threshold but without the required review and approval by the NPPA. This action violated Section 14(2)(p)(i) of the PPA, raising concerns about transparency and compliance in procurement activities.

The below table provides more on the entity's procurement activities and its corresponding values:



Ministry of Foreign Affairs and International Cooperations (MoFAIC) 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	52		5,481,055,700	
Planned Procurement	42	81%	4,850,451,300	88%
Procurement Not Planned	10	19%	630,604,400	12%
Procurement Executed as in Plan	10	19%	2,831,523,500	52%
Procurement Not Executed as in Plan	42	81%	2,649,532,200	48%
Budget Amount for the Activity Approved	7	13%	1,483,876,900	27%
Budget Amount for the Activity NOT Approved	45	87%	3,997,178,800	73%
Source of Funding				
Government of Sierra Leone (GoSL)	52	100%	5,481,055,700	100%
Categories of Procurement				
Goods	36	69%	3,930,050,200	72%
Works	5	10%	308,520,000	6%
Services	11	21%	1,242,485,500	23%
Methods of Procurement				
International Competitive Bidding (ICB)	1	2%	330,478,000	6%
National Competitive Bidding (NCB)	8	15%	2,419,654,400	44%
Request for Quotation (RFQ)	42	81%	2,471,463,300	45%
Procurement Activities Executed with NO Methods Available	1	2%	259,460,000	5%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)				
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	9	17%	2,750,132,400	50%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	2%	259,460,000	5%
Contracts Recorded in the Contract Register				
Contract NOT Recorded in the Contract Register	1	2%	28,100,000	1%
Contract Payments Done on Time				
Contract Payments Done on Time	51	98%	5,221,595,700	95%
Contract Payments NOT Done on Time	1	2%	259,460,000	5%

Compliance Statement: The Ministry of Foreign Affairs and International Cooperation demonstrated effective financial execution in the 2021 financial year, with 99% of contract payments made. However, significant weaknesses were identified in the adherence to the annual procurement plan, the approval of procurement activities, and the use of competitive procurement methods. MoFAIC's excessive use of RFQ and non-compliance with monthly reporting requirements indicate a need for stronger oversight and adherence to procurement laws to ensure transparency, efficiency, and value for money in public procurement processes.

MINISTRY OF GENDER AND CHILDREN'S AFFAIRS (MGCA)

For the 2021 financial year, the Ministry of Gender and Children's Affairs (MGCA) reported conducting eleven (11) activities with a total expenditure of Six Hundred and Fifty-Six Million and Six Thousand Leones (Le 656,006,000). Funding for these activities was primarily

sourced from the Government of Sierra Leone, accounting for seventy-five percent (75%) of the total, while the remaining twenty-five percent (25%) was derived from donor funding.

It was found that twenty-five percent (25%) of the activities implemented were not included in the annual procurement plan for 2021, which violates Section 29(1) of the Public Procurement Act of 2016. Additionally, seventy-seven percent (77%) of the total value of executed activities did not align with the approved annual plan, indicating a failure to regularly update this plan as required by Section 29(6) of the same Act.

Despite obtaining 100% approval for the total expenditure from relevant authorities, none of the activities had been paid for by the time of the review. This raises concerns regarding poor budgetary planning and the unavailability of funds prior to the commencement of activities. MGCA did not submit a copy of its annual procurement plan to the NPPA and Ministry of Finance for review and validation as mandated by Section 29(5) of the Public Procurement Act. Furthermore, the Standard Procurement Form Six (SPF-6), designed for monthly reporting of procurement activities, was not utilized throughout the year, which violates Section 18(13)(g) of the Act. The absence of a contract register made it difficult to track awarded contracts, their statuses, and current payment terms, highlighting deficiencies in records management and monitoring.

The below table provides more on the entity's procurement activities and its corresponding values:

Ministry of Gender and Children's Affairs (MGCA) 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		Yes		
Procurement Plan Reviewed and Endorsed by NPPA		No		
Procurement Office with Adequate Facilities		Yes		
Office Computers Available in the Procurement Office		Yes		
Functioning Procurement Committee Available		Yes		
Legal Framework Available		Yes		
Goods Received and inspection Committee Available		Yes		
Monthly Submission of SPF-6 Report to NPPA		No		
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	11		656,006,000	
Planned Procurement	7	64%	490,006,000	75%
Procurement Not Planned	4	36%	166,000,000	25%
Procurement Executed as in Plan	3	27%	150,000,000	23%
Procurement Not Executed as in Plan	8	73%	506,006,000	77%
Budget Amount for the Activity Approved	11	100%	656,006,000	100%
Source of Funding				
Government of Sierra Leone (GoSL)	7	64%	490,006,000	75%
Donor	4	36%	166,000,000	25%
Categories of Procurement				
Goods	11	100%	656,006,000	100%
Methods of Procurement				
Request for Quotation (RFQ)	11	100%	656,006,000	100%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)				
	2	18%	200,000,000	30%
Contract NOT Recorded in the Contract Register				
	11	100%	656,006,000	100%
Contract Payments NOT Done on Time				
	11	100%	656,006,000	100%

Compliance Statement: The Ministry of Gender and Children's Affairs (MGCA) has demonstrated significant non-compliance with various provisions of the Public Procurement Act of 2016 during the 2021 financial year. While the Ministry obtained necessary approvals



for procurement activities, critical violations—including the use of non-competitive methods for activities above the threshold, lack of alignment with the procurement plan, and failure to report using SPF-6—must be addressed. Future procurement efforts must align with regulatory standards to enhance transparency, accountability, and efficiency in public procurement.

MINISTRY OF HEALTH AND SANITATION (MOHS)

The Ministry of Health and Sanitation executed a total procurement value of Sixty-Five Billion, Thirty-Six Million, Seven Hundred and Nineteen Thousand, Eight Hundred and Eighty-Four Leones (Le 65,036,719,884) across fifteen (15) activities during the 2021 financial year. All activities were financed through the Government of Sierra Leone. However, significant discrepancies and failures in procurement planning and execution were identified. A significant 59% of the total value executed (through six activities) was not included in the annual procurement plan. This indicates inadequate procurement planning within the ministry. Additionally, 25% of the total value (through three activities) was executed contrary to the annual plan, reflecting a failure to regularly update the plan as mandated by Section 29(6) of the Public Procurement Act, 2016.

The budget approval process, as documented through Standard Procurement Form One (SPF-1), revealed that 100% of expenditures were implemented without prior approval from the relevant authorities, violating Section 19(3)(h) of the Public Procurement Act, 2016.

The procurement categories included Goods, Works, and Services. The Procurement of Works constituted the highest number and value, totaling Le 42,561,144,744 from nine (9) activities. Procurement of Goods amounted to Le 13,696,340,000, while Services totaled Le 8,779,235,140. The National Competitive Bidding (NCB) method was employed for 80% of the total value executed through fourteen activities, while 20% was done via Restricted Bidding. Notably, three (3) activities, although within competitive thresholds, were not reviewed and endorsed by the Authority, contrary to Section 14(2)(p)(i) of the Public Procurement Act, 2016.

Although a Contract Register was provided, a detailed review indicated that eleven (11) of the fifteen (15) activities were not recorded in the register, demonstrating poor records management and violating Section 32(1) of the Public Procurement Act, 2016. The payment pattern analysis revealed that 40% of the total value of contracts awarded were not paid on time.

Below table provides more details on the procurement activities of this entity and its corresponding values:



Ministry of Health and Sanitation (MoHS) 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	15		65,036,719,884	
Planned Procurement	9	60%	26,413,106,487	41%
Procurement Not Planned	6	40%	38,623,613,397	59%
Procurement Executed as in Plan	12	80%	48,927,495,169	75%
Procurement Not Executed as in Plan	3	20%	16,109,224,715	25%
Budget Amount for the Activity NOT Approved	15	100%	65,036,719,884	100%
Source of Funding				
Government of Sierra Leone (GoSL)	15	100%	65,036,719,884	100%
Categories of Procurement				
Goods	4	27%	13,696,340,000	21%
Works	9	60%	42,561,144,744	65%
Services	2	13%	8,779,235,140	13%
Methods of Procurement				
National Competitive Bidding (NCB)	14	93%	51,799,759,884	80%
Restricted Bidding	1	7%	13,236,960,000	20%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)				
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	3	20%	459,380,000	1%
Sole Source/ Restricted Bidding method Endorsed by NPPA				
	1	7%	13,236,960,000	20%
Contracts Recorded in the Contract Register				
Contract NOT Recorded in the Contract Register	11	73%	42,304,771,971	65%
Contract Payments Done on Time				
Contract Payments NOT Done on Time	6	40%	25,978,841,012	40%

Compliance Statement: The Ministry of Health and Sanitation's procurement practices for the 2021 financial year demonstrated significant non-compliance with the Public Procurement Act, 2016. The entity demonstrated significant shortcomings in procurement planning, budgetary approval, record management, and payment timelines. Immediate corrective measures are required to enhance compliance, transparency, and efficiency in future procurement activities.

MINISTRY OF INFORMATION AND COMMUNICATION (MIC)

In the 2021 Financial Year, the Ministry of Information and Communication (MIC) reported a total of seventeen (17) procurement activities with a cumulative value of Eleven Billion, Six Hundred and Eighty-One Million, Seven Hundred and Sixty-Six Thousand, Six Hundred Leones (Le 11,681,766,600). A review of the approved annual procurement plan showed that all seventeen (17) activities were included in the plan, indicating some improvement in the entity's procurement planning. However, a more detailed review revealed that fifty-nine percent (59%) of the planned activities were not executed according to the approved plan, highlighting the entity's failure to regularly update its procurement plan as required by Section 29(6) of the Public Procurement Act (PPA) of 2016.

Further review of the Standard Procurement Form 1 (SPF-1) indicated that eighty-nine percent (89%) of the total activities' budget was not approved by the relevant authority prior



to execution, in violation of Section 19(3)(h) of the 2016 PPA. Nevertheless, 100% of the contracts awarded have been fully paid.

The review of procurement categories showed that services accounted for the highest value and number of procurements, representing 47% of total procurement value and 93% of total procurements. This was followed by goods, which accounted for 5% of total value and 47% of total procurements, and works, which represented 6% of total procurement value and 2% of total activities. The procurement methods employed were primarily National Competitive Bidding (89% of total value), with the remaining 11% executed through the Request for Quotation (RFQ) method. The frequent use of RFQ, particularly for activities of a similar nature, suggests high levels of contract splitting by the entity, which is a violation of Section 37(2) of the PPA of 2016.

Additionally, one (1) activity, valued at One Hundred and Ninety-Seven Million, Seven Hundred and Twenty-Six Thousand, Six Hundred Leones (Le 197,726,600), fell within the competitive threshold but was executed using a non-competitive RFQ method, in violation of Section 37(1) of the PPA of 2016. The review of the contract register revealed that only three (3) out of the seventeen (17) activities were recorded in the approved register, with the remaining activities not documented, reflecting poor records management and a violation of Section 32(1) of the Public Procurement Act of 2016. Moreover, it was found that MIC failed to report its procurement activities to the Authority using Standard Procurement Form 6 (SPF-6), as required to standardize procurement processes. This non-reporting is a violation of Section 18(13)(g) of the 2016 Public Procurement Act.

The Ministry should ensure continuous updates to its procurement plan in compliance with Section 29(6) of the PPA, 2016. The Ministry should reduce the use of RFQ for activities that require competitive bidding to comply with Section 37(1) and Section 37(2) of the PPA, 2016. Competitive bidding methods should be used for activities above the prescribed threshold.

Below table provides more details on the procurement activities of this entity and its corresponding values:



Ministry of Information and Communication (MIC) 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	17		11,681,766,600	
Planned Procurement	17	100%	11,681,766,600	100%
Procurement Executed as in Plan	7	41%	10,835,400,000	93%
Procurement Not Executed as in Plan	10	59%	846,366,600	7%
Budget Amount for the Activity Approved	16	94%	1,301,766,600	11%
Budget Amount for the Activity NOT Approved	1	6%	10,380,000,000	89%
Source of Funding				
Government of Sierra Leone (GoSL)	16	94%	1,301,766,600	11%
Donor	1	6%	10,380,000,000	89%
Categories of Procurement				
Goods	8	47%	565,145,000	5%
Works	1	6%	197,726,600	2%
Services	8	47%	10,918,895,000	93%
Methods of Procurement				
National Competitive Bidding (NCB)	1	6%	10,380,000,000	89%
Request for Quotation (RFQ)	16	94%	1,301,766,600	11%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	6%	10,380,000,000	89%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	6%	197,726,600	2%
Procurement Activities above RFQ threshold Executed using RFQ	1	6%	197,726,600	2%
Contracts Recorded in the Contract Register				
Contract NOT Recorded in the Contract Register	3	18%	10,556,650,000	90%
Contract Recorded in the Contract Register	14	82%	1,125,116,600	10%
Contract Payments Done on Time	17	100%	11,681,766,600	100%

Compliance Statement: Based on the review, the Ministry of Information and Communication's procurement activities for the 2021 financial year reflect several areas of non-compliance with the Public Procurement Act, 2016 in various aspects, including procurement planning, budget approval, record management, and reporting. Immediate corrective actions are essential to enhance compliance and improve procurement processes within the entity.

MINISTRY OF INTERNAL AFFAIRS (MIA)

In the financial year 2021, the Ministry of Internal Affairs (MIA) reported a total of twenty-one activities, amounting to a cumulative value of Five Hundred and Ninety-Two Million, Five Hundred and Sixteen Thousand, Five Hundred and Eight Leones (Le 592,516,508). A review of these activities indicates that 34% of the total value executed was not included in the annual procurement plan of the MIA. Additionally, 62% of the activities implemented deviated from what was outlined in the annual plan, indicating significant deficiencies in procurement planning and a failure to update the plan regularly. These shortcomings violate Sections 29(1) and 29(6) of the Public Procurement Act of 2016.

The budget approval process, as evidenced by Standard Procurement Form one (SPF-1), revealed that 100% of the expenditures incurred by the MIA lacked prior approval from the relevant authorities, which contravenes Section 19(3)(h) of the Public Procurement Act of 2016. Furthermore, a review of the contract register indicated that five of the twenty-one activities were not recorded in the approved contract register. This oversight in contract

registration signifies poor records management and constitutes a violation of Section 32(1) of the Public Procurement Act of 2016.

Moreover, the MIA did not report its activities to the NPPA using the Standard Procurement Form six (SPF-6), which is designed to standardize procurement reporting across the board. This non-compliance further breaches Section 18(13)(g) of the Public Procurement Act of 2016. It is noteworthy that all twenty-one activities reported were financed by the Government of Sierra Leone.

The procurement categories utilized by the MIA predominantly involved the procurement of goods, which accounted for 86% of the number of activities and 90% of the total value. This was followed by procurement of works, which comprised 6% of the value and 5% of the number of activities, and procurement of services, which represented 10% of the number and 4% of the value.

The primary procurement method employed was the Request for Quotation (RFQ), which accounted for 91% of the total value executed through eighteen activities. However, two activities, totaling Fifty-Two Million, One Hundred and Fifty-Five Thousand Leones (Le 52,155,000), were executed without any documented procurement method, in complete violation of Part V of the Public Procurement Act of 2016.

The below table provides more details on the procurement activities of this entity and its corresponding values:

Ministry of Internal Affairs (MIA) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	21		592,516,508	
Planned Procurement	12	57%	390,704,008	66%
Procurement Not Planned	9	43%	201,812,500	34%
Procurement Executed as in Plan	8	38%	192,871,000	33%
Procurement Not Executed as in Plan	13	62%	399,645,508	67%
Budget Amount for the Activity NOT Approved	21	100%	592,516,508	100%
Source of Funding				
Government of Sierra Leone (GoSL)	21	100%	592,516,508	100%
Categories of Procurement				
Goods	18	86%	533,976,508	90%
Works	1	5%	32,740,000	6%
Services	2	10%	25,800,000	4%
Methods of Procurement				
Request for Quotation (RFQ)	19	90%	540,361,508	91%
Procurement Activities Executed with NO Methods Available	2	10%	52,155,000	9%
Contracts Recorded in the Contract Register				
Contract NOT Recorded in the Contract Register	5	24%	136,883,500	23%
Contract Payments Done on Time	21	100%	592,516,508	100%



Compliance Statement: The Ministry of Internal Affairs (MIA) must prioritize compliance with the Public Procurement Act of 2016 to enhance transparency, accountability, and efficiency in its procurement processes. The failures in procurement planning, budget approvals, contract registration, activity reporting, and adherence to procurement methods underscore the need for immediate corrective actions to align operations with legal requirements and enhance overall procurement integrity.

MINISTRY OF LABOUR AND SOCIAL SECURITY (MLSS)

In the 2021 financial year, the Ministry of Labour and Social Security (MLSS) reported a total expenditure of One Billion, Eight Hundred and Twenty-nine Million, Three Hundred and Twenty-three Thousand Leones (Le1,829,323,000) across nineteen (19) activities. A review of these activities revealed that while ninety-five percent (95%) were aligned with the approved annual plan, a significant concern arose from the execution of forty-seven percent (47%) of activities, which were not implemented according to the approved plan. This indicates poor procurement planning and a failure to update plans in compliance with Section 29(6) of the Public Procurement Act of 2016.

Additionally, budget approvals via Standard Procurement Form One (SPF-1) indicated that sixty-six percent (66%) of total expenditures were not sanctioned by the relevant authorities before implementation, violating Section 19(3)(h) of the 2016 PPA. The contract register review revealed that forty-seven percent (47%) of activities were missing from the approved contract register, further indicating inadequate records management and a violation of Section 32(1) of the Public Procurement Act. Furthermore, there was a lack of submission of monthly procurement reports (SPF-6) during the review period, contravening Section 18(13)(g) of the 2016 Public Procurement Act. All reported activities were financed by the Government of Sierra Leone.

The procurement categories indicated that the procurement of goods accounted for the highest proportion in both number and value, totaling ninety-five percent (95%) and eighty-one percent (81%) respectively. The procurement of services followed with nineteen percent (19%) by value and five percent (5%) by number. Most procurement was conducted through the Request for Quotation (RFQ) method, which accounted for eighty-one percent (81%) of the total value through eighteen (18) activities. One activity, valued at Three Hundred and Forty-nine Million, Two Hundred and Ninety Thousand Leones (Le 349,290,000), was executed using the National Competitive Method. However, it was noted that one activity that fell within the competitive threshold, accounting for twenty-six percent (26%) of the total value, was improperly executed through a non-competitive RFQ method, breaching Sections 37(1) and 37(2) of the Public Procurement Act.

Contract payment patterns revealed significant delays, with eighteen out of nineteen activities not receiving timely payments. Such delays threaten to adversely affect delivery schedules and could potentially increase contract costs over time if not addressed.

The below table provides more details on the entity's procurement activities together with its corresponding values:



Ministry of Labour and Social Security (MLSS) 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	19		1,829,323,000	
Planned Procurement	18	95%	1,787,323,000	98%
Procurement Not Planned	1	5%	42,000,000	2%
Procurement Executed as in Plan	10	53%	1,129,323,000	62%
Procurement Not Executed as in Plan	9	47%	700,000,000	38%
Budget Amount for the Activity Approved	7	37%	613,540,000	34%
Budget Amount for the Activity NOT Approved	12	63%	1,215,783,000	66%
Source of Funding				
Government of Sierra Leone (GoSL)	19	100%	1,829,323,000	100%
Categories of Procurement				
Goods	18	95%	1,480,033,000	81%
Services	1	5%	349,290,000	19%
Methods of Procurement				
National Competitive Bidding (NCB)	1	5%	349,290,000	19%
Request for Quotation (RFQ)	18	95%	1,480,033,000	81%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	5%	349,290,000	19%
Procurement Activities above RFQ threshold Executed using RFQ	1	5%	471,933,000	26%
Contracts Recorded in the Contract Register	10	53%	1,095,623,000	60%
Contract NOT Recorded in the Contract Register	9	47%	733,700,000	40%
Contract Payments Done on Time	1	5%	349,290,000	19%
Contract Payments NOT Done on Time	18	95%	1,480,033,000	81%

Compliance Statement: The Ministry of Labour and Social Security (MLSS) has exhibited significant deficiencies in adhering to the provisions of the Public Procurement Act of 2016. Key areas of non-compliance include improper procurement planning, lack of timely approvals for expenditures, inadequate record-keeping, and failure to submit required procurement reports.

MINISTRY OF LANDS HOUSING AND COUNTRY PLANNING (MLHCP)

In the 2021 financial year, the Ministry of Lands, Housing, and Country Planning (MLHCP) reported a total of sixty-two activities with a cumulative value of Three Billion, Five Hundred and Forty-two Million, Eight Hundred and Eighty-one Thousand, Five Hundred Leones (Le 3,542,881,500). Of these, sixty-one activities (98%) were included in the annual plan, indicating strong alignment with planned implementation. However, a closer examination revealed that seventy-six percent (76%) of the executed activities deviated from the approved annual plan, constituting a violation of Section 29(6) of the Public Procurement Act for failing to update the plan accordingly.

The budget approval process, as documented in Standard Procurement Form 1 (SPF-1), indicated that one hundred percent (100%) of the total expenditure by the MLHCP lacked prior approval from the relevant authorities. This oversight is a violation of Section 19(3)(h) of the 2016 Public Procurement Act. Furthermore, an analysis of the contract register identified that sixteen out of the sixty-two activities (approximately 26%) were not recorded in the approved contract register, which reflects poor records management practices and contravenes Section 32(1) of the Public Procurement Act of 2016.

Additionally, the review of monthly procurement reporting, as per Standard Procurement Form 6 (SPF-6), showed that the entity failed to submit the required reports for the review period, violating Section 18(13)(g) of the 2016 Public Procurement Act. It is worth noting that all sixty-two activities executed were reported to be financed by the Government of Sierra Leone.

In terms of procurement categories, the procurement of Goods constituted the highest volume, accounting for sixty-eight percent (68%) of the total activities and seventy-four percent (74%) of the total value. This was followed by Works, representing fifteen percent (15%) of the total value and twenty-three percent (23%) of the total number of activities, while Services accounted for ten percent (10%) of both the number and value of procurement activities. All procurement activities were conducted using the Request for Quotation (RFQ) method; however, one activity, amounting to three percent (3%) of the total value, was executed through a non-competitive RFQ process, violating Sections 37(1) and 37(2) of the Public Procurement Act of 2016.

The analysis of the Contract Payment pattern revealed significant delays in payments for activities in the 2021 financial year. It was reported that seventy-three percent (73%) of total payments had not been honored by the entity, which poses serious risks to businesses and could adversely affect the timely delivery of contracted services.

The below table provides more details on the entity's procurement activities together with its corresponding values:

Ministry of Lands Housing and Country Planning (MLHCP) 2021 Procurements Overview					
Indicators		Outcomes			
Procurement Systems Review					
Established Procurement Unit		Yes			
Procurement Officers Available		Yes			
Signed and Approved Procurement Plan		Yes			
Procurement Plan Reviewed and Endorsed by NPPA		Yes			
Procurement Office with Adequate Facilities		Yes			
Office Computers Available in the Procurement Office		Yes			
Functioning Procurement Committee Available		Yes			
Legal Framework Available		Yes			
Goods Received and Inspection Committee Available		Yes			
Monthly Submission of SPF-6 Report to NPPA		No			
Procurement Process Review					
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements	
Total Procurement	62		3,542,881,500		
Planned Procurement	61	98%	3,519,791,500	99%	
Procurement Not Planned	1	2%	23,090,000	1%	
Procurement Executed as in Plan	15	24%	930,506,500	26%	
Procurement Not Executed as in Plan	47	76%	2,612,375,000	74%	
Budget Amount for the Activity NOT Approved	62	100%	3,542,881,500	100%	
Source of Funding					
Government of Sierra Leone (GoSL)	62	100%	3,542,881,500	100%	
Categories of Procurement					
Goods	42	68%	2,624,451,000	74%	
Works	14	23%	548,962,000	15%	
Services	6	10%	369,468,500	10%	
Methods of Procurement					
Request for Quotation (RFQ)	62	100%	3,542,881,500	100%	
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)		1	2%	112,020,000	3%
Procurement Activities above RFQ threshold Executed using RFQ		1	2%	112,020,000	3%
Contracts Recorded in the Contract Register	52	84%	3,304,671,500	93%	
Contract NOT Recorded in the Contract Register	10	16%	238,210,000	7%	
Contract Payments Done on Time	16	26%	959,213,500	27%	
Contract Payments NOT Done on Time	46	74%	2,583,668,000	73%	



Compliance Statement: The Ministry of Lands, Housing, and Country Planning (MLHCP) exhibited significant deficiencies in compliance with the Public Procurement Act of 2016 during the 2021 financial year. Key areas of non-compliance include failure to update the annual procurement plan, lack of prior budget approval for expenditures, poor records management, non-submission of required reports, and delays in contract payments. These issues not only undermine the integrity of the procurement process but also hinder effective service delivery and negatively impact the business environment.

MINISTRY OF LOCAL GOVERNMENT AND RURAL DEVELOPMENT (MLGRD)

The Ministry of Local Government and Rural Development (MLGRD) reported a total of four (4) activities for the 2021 financial year, with a cumulative value of Three Hundred and Forty-five Million Leones (Le 345,000,000). Notably, 100% of these activities were included in the annual plan for 2021, reflecting positively on implementation efforts. However, a detailed review of the annual plan revealed that 50% of the activities were not executed as outlined, indicating a failure to regularly update the plan in accordance with the requirements set forth in Section 29(6) of the 2016 Public Procurement Act (PPA).

A review of the budget approval through the Standard Procurement Form One (SPF-1) confirmed that 100% of the activities were approved by the relevant authorities. Furthermore, all executed activities were financed by the Government of Sierra Leone.

In terms of procurement categories, 100% of the activities involved the procurement of goods, with 50% executed via an open competitive method (NCB), representing 68% of the total value. The remaining 50% were executed through a non-competitive method, specifically the Request for Quotation, accounting for 32% of the cumulative value.

However, a review of the contract register highlighted that MLGRD did not maintain any contract register, indicating poor record management and a violation of Section 32(1) of the Public Procurement Act. Additionally, the entity failed to submit monthly procurement reports through Standard Procurement Form Six (SPF-6) during the review period, contravening Section 18(13)(g) of the 2016 PPA.

The below table provides more details on the entity's procurement activities together with its corresponding values:



Ministry of Local Government and Rural Development (MLGRD) 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		Yes		
Procurement Plan Reviewed and Endorsed by NPPA		Yes		
Procurement Office with Adequate Facilities		Yes		
Office Computers Available in the Procurement Office		Yes		
Functioning Procurement Committee Available		Yes		
Legal Framework Available		Yes		
Goods Received and inspection Committee Available		Yes		
Monthly Submission of SPF-6 Report to NPPA		No		
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	4		345,000,000	
Planned Procurement	4	100%	345,000,000	100%
Procurement Executed as in Plan	2	50%	235,000,000	68%
Procurement Not Executed as in Plan	2	50%	110,000,000	32%
Budget Amount for the Activity NOT Approved	4	100%	345,000,000	100%
Source of Funding				
Government of Sierra Leone (GoSL)	4	100%	345,000,000	100%
Categories of Procurement				
Goods	4	100%	345,000,000	100%
Methods of Procurement				
National Competitive Bidding (NCB)	2	50%	235,000,000	68%
Request for Quotation (RFQ)	2	50%	110,000,000	32%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	50%	235,000,000	68%
Contract NOT Recorded in the Contract Register	4	100%	345,000,000	100%
Contract Payments Done on Time	4	100%	345,000,000	100%

Compliance Statement: The Ministry of Local Government and Rural Development (MLGRD) demonstrated partial compliance with procurement regulations in the 2021 financial year. While the activities were approved and executed, significant deficiencies in record-keeping and reporting highlight a lack of adherence to the Public Procurement Act of 2016.

MINISTRY OF MINES AND MINERAL RESOURCES (MMMR)

For the 2021 financial year, the Ministry of Mines and Mineral Resources (MMMR) reported a total of five activities valued at Two Hundred Million, Nine Hundred and Ninety-three Thousand, Five Hundred Leones (Le 200,993,500). While all activities were included in the annual plan, there were discrepancies in execution. Specifically, three of the five activities were not carried out according to the annual plan, indicating a lack of regular updates as required by Section 29(6) of the Public Procurement Act of 2016.

Despite achieving 100% budget approval through the Standard Procurement Form 1 (SPF-1) by relevant authorities, which ensured solid implementation, the procurement category revealed that 80% of the activities involved the procurement of goods, accounting for 83% of the total value. The procurement of services made up 20% of the activities and 17% of the total value. Notably, all activities were executed using the non-competitive Request for Quotation method. The Ministry should reduce its reliance on the *Request for Quotation*

method and adopt more competitive procurement methods, where appropriate, to promote transparency and value for money.

The review of the contract register indicated that MMMR did not maintain any records, violating Section 32(1) of the Public Procurement Act of 2016. Furthermore, there was no submission of monthly procurement reports using Standard Procurement Form 6 (SPF-6), contravening Section 18(13)(g) of the same act. The contract payment patterns highlighted that, payments for awarded contracts in 2021 had not been honored at the time of reporting

The below table provides more details on the entity's procurement activities together with its corresponding values:

Ministry of Mines and Mineral Resources (MMMR) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	5		200,993,500	
Planned Procurement	5	100%	200,993,500	100%
Procurement Executed as in Plan	2	40%	60,000,000	30%
Procurement Not Executed as in Plan	3	60%	140,993,500	70%
Budget Amount for the Activity Approved	5	100%	200,993,500	100%
Source of Funding				
Government of Sierra Leone (GoSL)	5	100%	200,993,500	100%
Categories of Procurement				
Goods	4	80%	165,993,500	83%
Services	1	20%	35,000,000	17%
Methods of Procurement				
Request for Quotation (RFQ)	5	100%	200,993,500	100%
Contract NOT Recorded in the Contract Register	5	100%	200,993,500	100%
Contract Payments NOT Done on Time	5	100%	200,993,500	100%

Compliance Statement: While the Ministry of Mines and Mineral Resources demonstrated some adherence to procurement regulations, such as preparing an annual procurement plan and securing full budgetary approval, there were significant lapses. These include the failure to regularly update the procurement plan, maintain a contract register, submit monthly reports, honor contract payments, in addition to relying exclusively on non-competitive methods. These non-compliance issues pose risks to transparency, accountability, and economic performance. Immediate corrective actions are recommended to align with the Public Procurement Act 2016 and ensure sustainable procurement practices.

MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT (MOPED)

In the 2021 financial year, the Ministry of Planning and Economic Development (MoPED) implemented a total of 77 procurement activities, with a cumulative value of Le 2,385,431,500. This amount represents 100% of the total procurement expenditure as captured by the review team. Upon reviewing the data, 83% of the total activities implemented were recorded in the approved annual procurement plan. However, 17% of the

activities were not part of the approved plan. Additionally, 94% of the activities executed deviated from the approved plan. This is in violation of Section 29(6) of the Public Procurement Act (PPA) 2016, which mandates regular updates to the procurement plan. 50% of the total expenditure was financed by the Government of Sierra Leone, Donor funding accounted for 47% of total expenditure and the remaining 3% was financed through internally generated revenue.

None of the activities were approved by the relevant authorities using the Standard Procurement Form 1 (SPF-1) before implementation. This violates Section 19(3)(h) of the PPA, 2016, which requires pre-approval before procurement activities are executed. 100% of procurement was conducted through Request for Quotation (RFQ). Evidence of procurement splitting to avoid competitive thresholds, which breaches Section 37(2) of the PPA, 2016. To align with section 37(2) of the Public Procurement Act, MoPED should diversify its procurement methods beyond the Request for Quotation (RFQ) to include more competitive practices. MoPED did not submit procurement reports using Standard Procurement Form 6 (SPF-6) to the NPPA.

Procurement of Services accounted for the highest number of activities (45% of total activities). Procurement of Goods had the highest monetary value (48% of the total value). Works accounted for the least procurement activities both in number and value.

The table below showed more on this entity's procurement activities together with its corresponding details:

Ministry of Planning and Economic Development (MOPED) 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		Yes		
Procurement Plan Reviewed and Endorsed by NPPA		Yes		
Procurement Office with Adequate Facilities		Yes		
Office Computers Available in the Procurement Office		Yes		
Functioning Procurement Committee Available		Yes		
Legal Framework Available		Yes		
Goods Received and inspection Committee Available		Yes		
Monthly Submission of SPF-6 Report to NPPA		No		
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	77		2,385,431,500	
Planned Procurement	64	83%	1,834,021,500	77%
Procurement Not Planned	13	17%	551,410,000	23%
Procurement Executed as in Plan	5	6%	185,470,000	8%
Procurement Not Executed as in Plan	72	94%	2,199,961,500	92%
Budget Amount for the Activity NOT Approved	77	100%	2,385,431,500	100%
Source of Funding				
Government of Sierra Leone (GoSL)	37	48%	1,198,062,000	50%
Own Source Revenue	1	1%	69,460,000	3%
Donor	39	51%	1,117,909,500	47%
Categories of Procurement				
Goods	32	42%	1,155,421,500	48%
Works	2	3%	161,416,000	7%
Services	43	56%	1,068,594,000	45%
Methods of Procurement				
Request for Quotation (RFQ)	77	100%	2,385,431,500	100%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)		1	1%	100,000,000
Contracts Recorded in the Contract Register		43	56%	1,425,952,000
Contract NOT Recorded in the Contract Register		34	44%	949,289,500
Contract Payments Done on Time		57	74%	1,684,348,500
Contract Payments NOT Done on Time		20	26%	701,083,000



Compliance Statement: The Ministry of Planning and Economic Development's procurement processes for the 2021 financial year exhibit significant **non-compliance** with the Public Procurement Act, 2016. Critical areas of concern include the failure to adhere to approved plans, the use of non-competitive procurement methods, inadequate reporting, and unapproved activities, all of which undermine transparency, accountability, and competitiveness.

MINISTRY OF POLITICAL AND PUBLIC AFFAIRS (MPPA)

In accordance with Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a procurement review of the Ministry of Political and Public Affairs (MPPA). This review focused on procurement activities undertaken during the 2021 financial year, examining compliance with statutory requirements and adherence to the approved procurement plan. Fourteen (14) procurement activities, totaling Le 762,140,000, were reported for the 2021 financial year. All activities were 100% funded by the Government of Sierra Leone.

Of the 14 activities reviewed, 13 activities (89% by value, totaling Le 676,140,000) were reported as planned activities. 1 activity (11% by value, totaling Le 86,000,000) was unplanned and executed outside the approved procurement plan. However, only one (1) activity (representing 37% of the total value) was executed according to the approved plan. Thirteen (13) activities (63% of the total value) were not implemented in line with the plan, violating Section 29 of the Public Procurement Act, 2016. The MPPA should prioritize adherence to the approved procurement plan to ensure compliance with the Public Procurement Act. All procurement activities must be planned and executed in accordance with the stipulated guidelines.

The review of Standard Procurement Form 1 (SPF-1) revealed that 7 activities were executed without the necessary approvals from the appropriate authority, as the SPF-1 form, which initiates the procurement process and confirms budget availability, was not duly signed.

Procurement categories: Twelve (12) activities valued at Le 628,990,000 (83% of the total procurement value) were for the procurement of goods. Services: Two (2) activities amounting to Le 133,150,000 (17% of the total procurement value) were for services.

Procurement methods used: National Competitive Bidding (NCB): 7% (1 activity) with a value of Le 278,550,000 (37% of the total value). Request for Quotation (RFQ): 93% (13 activities) with a value of Le 483,590,000 (63% of the total value). The MPPA should increase its use of National Competitive Bidding (NCB) and reduce reliance on Request for Quotation (RFQ) to promote broader competition and ensure value for money in public procurement.

The table below provides a detailed overview of the procurement activities implemented and their corresponding values by the entity during the year under review.



Ministry of Political and Public Affairs (MPPA) 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	Yes			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	14		762,140,000	
Planned Procurement	13	93%	676,140,000	89%
Procurement Not Planned	1	7%	86,000,000	11%
Procurement Executed as in Plan	1	7%	278,550,000	37%
Procurement Not Executed as in Plan	13	93%	483,590,000	63%
Budget Amount for the Activity Approved	7	50%	539,140,000	71%
Budget Amount for the Activity NOT Approved	7	50%	223,000,000	29%
Source of Funding				
Government of Sierra Leone (GoSL)	14	100%	762,140,000	100%
Categories of Procurement				
Goods	12	86%	628,990,000	83%
Services	2	14%	133,150,000	17%
Methods of Procurement				
National Competitive Bidding (NCB)	1	7%	278,550,000	37%
Request for Quotation (RFQ)	13	93%	483,590,000	63%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	7%	278,550,000	37%
Contracts Recorded in the Contract Register	10	71%	675,140,000	89%
Contract NOT Recorded in the Contract Register	4	29%	87,000,000	11%
Contract Payments Done on Time	14	100%	762,140,000	100%

Compliance Statement: The Ministry of Political and Public Affairs (MPPA) demonstrates a moderate level of compliance with the Public Procurement Act, 2016. While the entity has a functioning procurement unit and follows basic procurement practices, it has significant gaps in adherence to procurement planning, documentation, and contract management, particularly regarding unplanned procurement activities and missing contract records.

MINISTRY OF SOCIAL WELFARE (MSW)

For the 2021 financial year, the Ministry of Social Welfare (MSW) executed a total of six (6) procurement activities, amounting to Le 1,516,540,000. All procurements were funded by the Government of Sierra Leone (GoSL), with the review conducted by the National Public Procurement Authority (NPPA).

Five (5) activities, constituting 83% of the total number of procurements, were planned, with a total value of Le 1,501,790,000 (99% of the total procurement value). One (1) unplanned activity was executed, with a value of Le 14,750,000 (1%). Three (3) activities (50%) were executed in accordance with the approved procurement plan, with a value of Le 1,356,840,000 (89% of the total value). Three (3) activities (50%) deviated from the

procurement plan, with a value of Le 159,700,000 (11%). This breach of planning requirements violates Section 29 of the Public Procurement Act (PPA) 2016, which mandates the execution of procurement activities strictly within the approved annual plan.

Four (4) procurement activities (67%) related to goods, amounting to Le 1,456,790,000 (96%). Two (2) procurement activities (33%) were for services, with a value of Le 59,750,000 (4%). Three (3) activities (50%) were executed through NCB, with a value of Le 1,356,840,000 (89%). Three (3) activities (50%) were conducted via RFQ, amounting to Le 159,700,000 (11%). MSW must address delays in contract payments by improving financial planning and ensuring funds are released promptly to avoid project delays and penalties.

The table below provides a detailed overview of the procurement activities implemented and their corresponding values by the entity during the year under review.

Ministry of Social Welfare (MSW) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	6		1,516,540,000	
Planned Procurement	5	83%	1,501,790,000	99%
Procurement Not Planned	1	17%	14,750,000	1%
Procurement Executed as in Plan	3	50%	1,356,840,000	89%
Procurement Not Executed as in Plan	3	50%	159,700,000	11%
Budget Amount for the Activity Approved	2	33%	144,950,000	10%
Budget Amount for the Activity NOT Approved	4	67%	1,371,590,000	90%
Source of Funding				
Government of Sierra Leone (GoSL)	6	100%	1,516,540,000	100%
Categories of Procurement				
Goods	4	67%	1,456,790,000	96%
Services	2	33%	59,750,000	4%
Methods of Procurement				
National Competitive Bidding (NCB)	3	50%	1,356,840,000	89%
Request for Quotation (RFQ)	3	50%	159,700,000	11%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	33%	1,254,009,000	83%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	33%	117,581,000	8%
Contract Payments NOT Done on Time	6	100%	1,516,540,000	100%

Compliance Statement: The Ministry of Social Welfare's procurement practices for the year 2021 exhibit partial compliance with the Public Procurement Act of 2016. The Ministry's procurement activities reflect some positive efforts toward competitive and planned procurement. However, the execution of unapproved activities, lack of budget approvals, and late payments pose risks to the ministry's procurement governance. Addressing these gaps will improve compliance and enhance the efficiency of public spending.



MINISTRY OF SPORTS (MOS)

In fulfilment of its statutory mandate under the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted its annual assessment compliance review of procurement systems and processes at the Ministry of Sports (MOS) for the 2021 financial year. This review covered seventeen (17) procurement activities with a cumulative value of Le 956,927,410, based on the documents submitted for review.

The funding for these procurement activities was predominantly provided by the Government of Sierra Leone (95%), while the remaining 15% was sourced from the entity's own revenues. Upon reviewing the Standard Procurement Form (SPF-1) data, it was discovered that the availability of funds for thirteen (13) activities was not approved by the relevant authority, which is a critical step in initiating procurement, confirming budget availability, and granting authority for procurement.

Out of the total procurement activities, nine (9) activities, amounting to Le 550,682,410 (58% of the value), were reported as planned. eight (8) activities, with a total value of Le 406,245,000 (42% of the value), were unplanned and unapproved, in direct violation of Section 29 of the Public Procurement Act, 2016. Ten (10) activities, representing 68% of the total value, were executed in alignment with the approved procurement plan. Seven (7) activities, with a value of Le 308,955,000 (32%), were not executed in conformity with the approved procurement plan. The Ministry of Sports should ensure that all procurement activities are planned, budgeted, and approved in advance to comply with Section 29 of the Public Procurement Act, 2016. Unplanned procurements should be discouraged to prevent irregularities.

Procurement activities at MOS were categorized into Goods and Services. The majority, thirteen (13) activities, valued at Le 852,627,410 (89%), were for Goods. The remaining four (4) activities, valued at Le 104,300,000 (11%), were for Services.

The review noted that all procurement activities for Goods were carried out using the Request for Quotation (RFQ) method. This non-competitive method contravenes Section 37(2) of the Public Procurement Act, 2016, and undermines the principles of transparency, accountability, and value for money. Moreover, the entity should have aggregated similar purchases to employ open competitive methods, raising doubts about the planning claims.

The Ministry of Sports maintains a procurement unit with adequate facilities for effective operation. However, there is no established and functioning Goods Received and Inspection (GR&I) Committee, which violates Section 47 of the Public Procurement Regulation, 2020. This committee is essential for verifying the condition and specifications of received goods before payments are made. The Contract Register was made available for review, but twelve (12) procurement activities were not recorded, in violation of Section 19(h) of the Public Procurement Act, 2016. The entity also failed to submit monthly procurement reports using Standard Procurement Form 6 (SPF-6), as required by the legal framework.



The table below provides a detailed overview of the procurement activities implemented and their corresponding values by the entity during the year under review.

Ministry of Sports (MOS) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	No			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	17		956,927,410	
Planned Procurement	9	53%	550,682,410	58%
Procurement Not Planned	8	47%	406,245,000	42%
Procurement Executed as in Plan	10	59%	648,332,410	68%
Procurement Not Executed as in Plan	7	41%	308,595,000	32%
Budget Amount for the Activity Approved	4	24%	324,510,000	34%
Budget Amount for the Activity NOT Approved	13	76%	632,417,410	66%
Source of Funding				
Government of Sierra Leone (GoSL)	16	94%	910,898,980	95%
Own Source Revenue	1	6%	46,028,430	5%
Categories of Procurement				
Goods	13	76%	852,627,410	89%
Services	4	24%	104,300,000	11%
Methods of Procurement				
Request for Quotation (RFQ)	16	94%	857,627,410	90%
Procurement Activities Executed with NO Methods Available	1	6%	99,300,000	10%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	6%	100,000,000	10%
Contracts Recorded in the Contract Register	5	29%	400,228,240	42%
Contract NOT Recorded in the Contract Register	12	71%	556,699,170	58%
Procurement Activities without Procurement Numbers	1	6%	98,350,000	10%
Contract Payments Done on Time	17	100%	956,927,410	100%

Compliance Statement: The Ministry of Sports (MOS) has shown partial compliance with the Public Procurement Act, 2016, and its associated regulations. However, significant gaps were identified in planning, execution, and documentation of procurement activities. Immediate corrective actions are required to address these issues and ensure full compliance with the statutory requirements of the Public Procurement Act, 2016.

MINISTRY OF TERTIARY AND HIGHER EDUCATION (MTHE)

During the 2021 financial year, the Ministry of Tertiary and Higher Education (MTHE) undertook twenty-five (25) procurement activities, valued at Le 1,899,292,000 (One billion, eight hundred and ninety-nine million, two hundred and ninety-two thousand Leones). All these activities were fully funded by the Government of Sierra Leone, based on records reviewed by the National Public Procurement Authority (NPPA).

Of the total procurement activities, 98% (24 activities) were reported as planned. However, only 10 activities were executed as planned, totalling Le 681,880,000 (36% of the procurement value). The remaining 15 activities, representing 60% of the procurement value (Le 1,217,412,000), were not implemented according to the approved plan, reflecting poor

discipline in procurement planning and execution. This is a contravention of Section 29 of the Public Procurement Act (PPA).

All procurement activities were conducted using the Request for Quotation (RFQ) method. The excessive reliance on RFQs suggests inadequate planning and execution. It is recommended that the entity should adopt open competitive methods to enhance transparency, accountability, fairness, and value for money. The use of framework contracts for frequently requested items could minimize the reliance on RFQs.

The categories of procurement were Goods, Works, and Services. Procurement of Goods amounted to 69% of the value using sixteen (16) procurement activities, whilst procurement of Works accounted for 8% of the value implemented through three (3) activities and procurement of Services amounted to 23% of the value executed through six (6) activities.

MTHE did not submit monthly procurement reports using Standard Procurement Form 6 (SPF-6). This affects transparency and accountability in procurement processes. The ministry must ensure regular and timely submission of these reports to comply with regulatory requirements and enhance reporting standards. Three procurement activities were not recorded in the contract register, violating Section 19(h) of the PPA 2016. The entity lacks an established Goods Received and Inspection (GR&I) committee, which violates Section 47 of the Public Procurement Regulation, 2020. This committee is vital for ensuring that goods received meet the required specifications before acceptance and payment.

The table below provides a detailed overview of the procurement activities implemented and their corresponding values by the entity during the year under review.

Ministry of Tertiary and Higher Education (MTHE) 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		Yes		
Procurement Plan Reviewed and Endorsed by NPPA		Yes		
Procurement Office with Adequate Facilities		Yes		
Office Computers Available in the Procurement Office		Yes		
Functioning Procurement Committee Available		Yes		
Copies of Legal Framework Available (Act, Regulation, Manual)		Yes		
Goods Received and inspection Committee Available		No		
Monthly Submission of SPF-6 Report to NPPA		No		
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	25		1,899,292,000	
Planned Procurement	24	96%	1,858,042,000	98%
Procurement Not Planned	1	4%	41,250,000	2%
Procurement Executed as in Plan	10	40%	681,880,000	36%
Procurement Not Executed as in Plan	15	60%	1,217,412,000	64%
Budget Amount for the Activity Approved	24	96%	1,809,232,000	95%
Budget Amount for the Activity NOT Approved	1	4%	90,060,000	5%
Source of Funding				
Government of Sierra Leone (GoSL)	25	100%	1,899,292,000	100%
Categories of Procurement				
Goods	16	64%	1,311,447,000	69%
Works	3	12%	159,985,000	8%
Services	6	24%	427,860,000	23%
Methods of Procurement				
Request for Quotation (RFQ)	25	100%	1,899,292,000	100%
Contracts Recorded in the Contract Register	22	88%	1,713,962,000	90%
Contract NOT Recorded in the Contract Register	3	12%	185,330,000	10%
Procurement Activities without Procurement Numbers	1	4%	41,400,000	2%
Contract Payments Done on Time	6	24%	390,330,000	21%
Contract Payments NOT Done on Time	19	76%	1,508,962,000	79%



Compliance Statement: The Ministry of Tertiary and Higher Education (MTHE) has made moderate efforts to comply with public procurement legal framework. However, the entity exhibited weaknesses in procurement planning and execution, reliance on non-competitive methods, and failure to adhere to reporting and payment obligations. To meet full compliance, the entity must address these challenges in accordance with the Public Procurement Act, 2016 and the Public Procurement Regulations, 2020.

MINISTRY OF TRADE AND INDUSTRY (MTI)

The Ministry of Trade and Industry executed seven (7) procurement activities amounting to One Billion, three hundred and ninety- nine Million, six Hundred and Thirty Thousand, Eight Hundred and sixty-three Leones (Le1, 399,630,863) based on records presented for review for 2021 financial year. All of the activities were funded by the Government of Sierra Leone.

Based on the information, only two (2) of the activities were reported as planned procurements. The remaining five (5) activities amounting to One Billion, two hundred and eighty-five Million, six Hundred and Fifty Thousand, eight hundred and sixty-three Leones (Le 1,285,650,863) were reported as unplanned, this accounts for 71% of the total activities. This is in contravention of Section 29 of the Public Procurement, 2026. Procuring entities are required to plan their activities and ensure execution is strictly in line with the approved plan and budgets. Implementation of unplanned procurement activities increase government liabilities. The data further showed that one (1) activity being 6% of the value were executed as planned whilst six (6) activities being 94% of the value were not executed in line with the approved procurement plan. The SPF-1 data review further showed that the availability of funds in all activities executed were not signed by the relevant authority of the entity. The procurement requisition form 1 (SPF1) initiates the procurement process, confirms budget availability and indicate authority for the procurement.

The procurement categories were Goods, Works and Services. Goods accounted for 43% of the total of procurement implemented through three (3) activities, Works accounted for 29% of the procurement total executed through two (2) activities whereas Services accounted for 29% of the total procurement through two (2) activities. The review further revealed that six activities were executed through the use of the Request for Quotation (RFQ) method. The excessive use of non-competitive methods by the entity contravenes Section 37 (2) of the Public Procurement Act of 2016, and undermines the principles of transparency, accountability, fairness and value for money in public procurement landscape.

Based on the procurement system review data, the entity maintains a robust and efficient procurement unit. The unit is well-equipped with the necessary facilities, enabling it to operate effectively and adhere to best practices and regulatory requirements. This operational efficiency allows the entity to manage its procurement activities proficiently, ensuring optimal value for money. However, it has been noted that the entity does not submit monthly procurement reports using standard procurement forms six (SPF-6). This omission could potentially impact the entity's transparency and accountability in procurement processes. To address this, it is recommended that the entity must ensure the regular submission of these reports, thereby enhancing compliance with procurement regulations and contributing to overall procurement effectiveness.

The team observed three activities were not recorded in the contract register. The Contract Register, being a transparency tool, serves as a centralized database or system that contains detailed information about all contracts entered into by the entity. The contract register ascertains whether full disclosure of all procurement files relating to activities executed during the year under review were presented to the team for review.

During the procurement process review, the team found out that the entity does not have an established and functioning Goods Received and Inspection committee. This is in violation of **Section 47 of the Public Procurement Regulation, 2020**. The Goods Received and Inspection (GR&I) committee is an important component of a procurement system. It is responsible for ensuring that goods received are in good condition and meet the required specifications before they are accepted, and payment is made to the supplier.

The table below provides a detailed overview of the procurement activities implemented and their corresponding values by the entity during the year under review.

Ministry of Trade and Industry (MTI) 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		Yes		
Procurement Plan Reviewed and Endorsed by NPPA		Yes		
Procurement Office with Adequate Facilities		Yes		
Office Computers Available in the Procurement Office		Yes		
Functioning Procurement Committee Available		Yes		
Copies of Legal Framework Available (Act, Regulation, Manual)		Yes		
Goods Received and inspection Committee Available		No		
Monthly Submission of SPF-6 Report to NPPA		No		
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	7	7%	1,399,630,863	
Planned Procurement	2	29%	113,980,000	8%
Procurement Not Planned	5	71%	1,285,650,863	92%
Procurement Executed as in Plan	1	14%	89,000,000	6%
Procurement Not Executed as in Plan	6	86%	1,310,630,863	94%
Budget Amount for the Activity NOT Approved	7	100%	1,399,630,863	100%
Source of Funding				
Government of Sierra Leone (GoSL)	7	100%	1,399,630,863	100%
Categories of Procurement				
Goods	3	43%	124,830,000	9%
Works	2	29%	1,180,595,863	84%
Services	2	29%	94,205,000	7%
Methods of Procurement				
National Competitive Bidding (NCB)	1	14%	1,118,138,013	80%
Request for Quotation (RFQ)	6	86%	281,492,850	20%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)		1	14%	1,118,138,013
Contracts Recorded in the Contract Register	4	57%	1,294,575,863	92%
Contract NOT Recorded in the Contract Register	3	43%	105,055,000	8%
Procurement Activities without Procurement Numbers		1	14%	1,118,138,013
Contract Payments Done on Time	5	71%	1,355,325,863	97%
Contract Payments NOT Done on Time	2	29%	44,305,000	3%

Compliance Statement: The Ministry of Trade and Industry's procurement activities for 2021 demonstrate partial compliance with the Public Procurement Act, 2016, and related regulations. While the Ministry maintains a well-equipped procurement unit, its non-compliance with procurement planning requirements, excessive use of non-competitive methods, and the absence of key committees and reporting mechanisms limit transparency,



accountability, and value for money. Immediate action is required to rectify these deficiencies and ensure full compliance with procurement regulations.

MINISTRY OF TRANSPORT AND AVIATION (MTA)

For the 2021 financial year, the Ministry of Transport and Aviation (MTA) executed 23 procurement activities, with a total value of Le 40,553,983,000 (forty billion, five hundred and fifty-three million, nine hundred and eighty-three thousand Leones). This report evaluates the ministry's compliance with the Public Procurement Act (PPA) of 2016 and related regulations based on a review of documents provided to the National Public Procurement Authority (NPPA). 100% of the procurement activities were financed by the Government of Sierra Leone (GoSL), totaling Le 40,553,983,000.

Based on the data collected, 87% (20 out of 23) of the procurement activities were planned, accounting for 98% (Le 39,789,695,000) of the total value. 13% (3 out of 23) were unplanned activities, totaling Le 764,288,000 (2% of the total value). These unplanned procurements were not in line with Section 29 of the PPA (2016), which mandates that all activities must be pre-approved. Only 9 (39%) procurement activities were executed as outlined in the approved plan, amounting to Le 27,753,675,000 (68% of total value). 61% of the procurements (14 activities), amounting to Le 12,800,308,000 (32% of total value), were not in compliance with the approved procurement plan. This deviation violates the PPA's provisions on adherence to approved procurement plans.

Procurement Methods Used: International Competitive Bidding (ICB): 4 procurements (17%) valued at Le 27,685,000,000 (68% of total). National Competitive Bidding (NCB): 8 procurements (35%) valued at Le 11,906,020,000 (29% of total). Request for Quotation (RFQ): 10 procurements (43%) worth Le 242,163,000 (1%). Sole Sourcing: 1 procurement (4%) worth Le 720,800,000 (2%) and was endorsed by the NPPA in violation of the PPA, 2016.

87% (20 out of 23) of the procurements were for goods, totaling Le 39,760,083,000 (98% of the value). Only 13% (3 procurements) had budget approvals amounting to Le 22,388,000 based on the SPF-1 reviewed. 87% (20 procurements) lacked budget approval raising concerns about fiscal discipline.

No signed and approved procurement plan was submitted to the NPPA, and monthly SPF-6 reports were not provided, violating procurement legal framework. While the entity has an established procurement unit and functioning procurement committee, it lacks critical facilities (such as adequate office space and equipment). The Goods Received and Inspection Committee was not established, contravening Section 47 of the Public Procurement Regulations (2020), undermining quality assurance. Only 30% (7 contracts) were recorded in the contract register, accounting for 53% of the total procurement value (Le 21,345,820,000). The remaining 70% (16 contracts) were not recorded, representing Le 19,208,163,000 (47% of the total value). This omission violates Section 19(h) of the Public Procurement Act (2016).

The table below provides a detailed overview of the procurement activities implemented and their corresponding values by the entity during the year under review.

Ministry of Transport and Aviation (MTA) 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		No		
Procurement Plan Reviewed and Endorsed by NPPA		No		
Procurement Office with Adequate Facilities		No		
Office Computers Available in the Procurement Office		Yes		
Functioning Procurement Committee Available		Yes		
Copies of Legal Framework Available (Act, Regulation, Manual)		Yes		
Goods Received and inspection Committee Available		No		
Monthly Submission of SPF-6 Report to NPPA		No		
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	23		40,553,983,000	
Planned Procurement	20	87%	39,789,695,000	98%
Procurement Not Planned	3	13%	764,288,000	2%
Procurement Executed as in Plan	9	39%	27,753,675,000	68%
Procurement Not Executed as in Plan	14	61%	12,800,308,000	32%
Budget Amount for the Activity Approved	3	13%	22,388,000	0%
Budget Amount for the Activity NOT Approved	20	87%	40,531,595,000	100%
Source of Funding				
Government of Sierra Leone (GoSL)	23	100%	40,553,983,000	100%
Categories of Procurement				
Goods	20	87%	39,760,083,000	98%
Works	1	4%	50,000,000	0%
Services	2	9%	743,900,000	2%
Methods of Procurement				
International Competitive Bidding (ICB)	4	17%	27,685,000,000	68%
National Competitive Bidding (NCB)	8	35%	11,906,020,000	29%
Request for Quotation (RFQ)	10	43%	242,163,000	1%
Sole Source	1	4%	720,800,000	2%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	12	52%	38,051,820,000	94%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	4%	2,260,000,000	6%
Sole Source/ Restricted Bidding method Endorsed by NPPA	1	4%	720,800,000	2%
Contracts Recorded in the Contract Register	7	30%	21,345,820,000	53%
Contract NOT Recorded in the Contract Register	16	70%	19,208,163,000	47%
Contract Payments Done on Time	23	100%	40,553,983,000	100%

Compliance Statement: The Ministry of Transport and Aviation has demonstrated some level of compliance with the Public Procurement Act (2016) by establishing a functioning procurement unit and meeting payment timelines. However, significant non-compliance was observed in key areas such as procurement planning, budget approvals, contract registration, and the establishment of an inspection committee. Urgent improvements are required to align the ministry's procurement processes with regulatory standards and enhance accountability.



MINISTRY OF WATER RESOURCES (MWR)

During the 2021 financial year, the Ministry of Water Resources conducted a total of twenty-seven (27) procurement activities, amounting to five billion, nine hundred and ten million, six hundred and sixty-seven thousand, two hundred and sixty Leones (Le 5,910,667,260). Records submitted to the NPPA for review indicated that twenty-five (25) of these activities being 93% of the total were classified as planned activities, with a total value of five billion, seven hundred and sixty-four million, five hundred and thirty-one thousand, two hundred and sixty Leones (Le 5,764,531,260), representing 98% of the overall expenditure. However, two (2) activities, accounting for 7% of the total procurement value (Le 146,136,000), were executed as unplanned and unapproved activities, violating the established procurement framework.

The review identified that eighteen (18) of the procurement activities, or 67% of the total, adhered to the approved procurement plan. Conversely, nine (9) activities, which constitute 33% of the total value, amounting to five hundred and ninety-nine million, four hundred and forty-six thousand Leones (Le 599,446,000), were implemented without compliance to the approved methods or values specified in the procurement plan, as mandated by the Public Procurement Act of 2016. Furthermore, ten (10) activities, valued at three billion and sixty-three million, forty-two thousand, six hundred Leones (Le 3,063,042,600) being 5% of the total procurement value, lacked the necessary signatures from the relevant authority prior to execution, contravening the procedures outlined in the procurement requisition form (SPF-1).

The procurement activities were categorized as follows: Goods: Sixteen (16) activities totaling two billion, five hundred and eighty-nine million, eight hundred and sixty-nine thousand, six hundred and sixty Leones (Le 2,589,869,660). Works: Two (2) activities totaling seven hundred and forty-seven million, three hundred and eighty-one thousand, six hundred Leones (Le 747,381,600). Services: Nine (9) activities totaling two billion, five hundred and seventy-three million, four hundred and sixteen thousand Leones (Le 2,573,416,000).

The procurement methods utilized included National Competitive Bidding (NCB) and Request for Quotation (RFQ). Specifically, six (6) activities amounting to four billion, three hundred and forty-two million, eight hundred and sixty-three thousand, two hundred Leones (Le 4,342,863,200) being 22% of the total were executed via NCB. In contrast, twenty-one (21) activities, amounting to one billion, five hundred and sixty-seven million, eight hundred and four thousand, sixty Leones (Le 1,567,804,060) being 78% of the total utilized the RFQ method.

The excessive reliance on non-competitive procurement methods contravenes Section 37 (2) of the Public Procurement Act of 2016 and undermines the core principles of transparency, accountability, fairness, and value for money in public procurement. Notably, two (2) activities that exceeded the RFQ threshold were executed using RFQ, and one (1) activity executed via NCB (valued at Le 106,436,000) was not reviewed and endorsed by the NPPA.

Greater reliance on competitive methods like NCB is recommended to promote transparency, fairness, and value for money. The entity must avoid overusing RFQ methods, especially for procurements above the threshold.

Based on the procurement system review, it was observed that the entity's procurement unit lacks essential facilities required for effective operation. This inadequacy limits the ability of personnel to manage procurement activities efficiently. Furthermore, the review revealed that the entity has not established a functioning Goods Received and Inspection (GR&I) Committee, which is a violation of Section 47 of the Public Procurement Regulation, 2020.

The table below provides a detailed overview of the procurement activities implemented and their corresponding values by the entity during the year under review.

Ministry of Water Resources (MWR) 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	No			
Office Computers Available in the Procurement Office	No			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	No			
Monthly Submission of SPF-6 Report to NPPA	Yes			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	27		5,910,667,260	
Planned Procurement	25	93%	5,764,531,260	98%
Procurement Not Planned	2	7%	146,136,000	2%
Procurement Executed as in Plan	18	67%	5,311,221,260	90%
Procurement Not Executed as in Plan	9	33%	599,446,000	10%
Budget Amount for the Activity Approved	17	63%	2,847,624,660	48%
Budget Amount for the Activity NOT Approved	10	37%	3,063,042,600	52%
Source of Funding				
Government of Sierra Leone (GoSL)	27	100%	5,910,667,260	100%
Categories of Procurement				
Goods	16	59%	2,589,869,660	44%
Works	2	7%	747,381,600	13%
Services	9	33%	2,573,416,000	44%
Methods of Procurement				
National Competitive Bidding (NCB)	6	22%	4,342,863,200	73%
Request for Quotation (RFQ)	21	78%	1,567,804,060	27%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	6	22%	4,342,863,200	73%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	4%	106,436,000	2%
Procurement Activities above RFQ threshold Executed using RFQ	2	7%	526,036,000	9%
Contracts Recorded in the Contract Register	27	100%	5,910,667,260	100%
Contract Payments Done on Time	27	100%	5,910,667,260	100%

Compliance Statement: The Ministry of Water Resources partially complied with the Public Procurement Act of 2016 in its procurement activities for 2021. While most activities were planned and approved, several instances of non-compliance with procurement methods, value thresholds, and authorization procedures were identified, undermining the principles of transparency and accountability. Notable compliance issues, including unapproved activities and excessive reliance on non-competitive methods, were identified.



MINISTRY OF WORKS AND PUBLIC ASSETS (MWPA)

During the 2021 financial year, the Ministry of Works and Public Assets conducted thirty-eight (38) procurement activities totaling thirty-seven billion, five hundred and sixty-one million, three hundred and twenty-five thousand, nine hundred and eighty-six Leones (Le 37,561,325,986). All procurement activities were fully funded by the Government of Sierra Leone, as confirmed by records provided to the National Public Procurement Authority (NPPA) for review.

95% of the procurement value, represented by twenty-eight (28) activities, was executed as planned. However, the remaining 5% (ten activities) were executed as unplanned, which indicates a deviation from the approved procurement plan. Of the twenty-six (26) activities that adhered to the approved procurement plan, only 73% of the total value complied with the planned methods and values. The remaining 27% deviated from the approved plan, suggesting inconsistencies in implementation.

A review of the SPF-1 data indicated that in twenty-nine (29) activities, totaling thirty-six billion, six hundred and sixteen million, four hundred and ninety-four thousand, one hundred and thirty-six Leones (Le 36,616,494,136), the necessary approvals from the relevant authority were lacking. The SPF-1 form is critical as it initiates the procurement process, confirms budget availability, and indicates procurement authority.

The procurement categories included Goods, Works, and Services, with the following distribution: Goods: 15 activities valued at Le 2,157,224,850 (6% of total procurement value). Works: 20 activities valued at Le 33,504,249,193 (89% of total procurement value). Services: 3 activities valued at Le 1,899,851,943 (5% of total procurement value).

The activities were implemented using International Competitive Bidding (ICB), National Competitive Bidding (NCB), and Request for Quotation (RFQ) methods respectively. ICB accounted for 30% (Le 11,426,221,749) of the value of procurement and NCB accounted for 65% (Le 24,274,932,497) of the value of procurement whereas RFQ accounted for 5% (Le 1,813,847,840) total value of activities implemented during the year under review. However, it was noted that twenty (20) activities were executed using the RFQ method, which suggests inadequate adherence to procurement planning. The entity is advised to sign framework contracts by accumulating the values of frequently procured items of similar nature that seeks to reduce costs, turnaround time and ensure value for money is achieved.

Ten (10) procurement activities, which fell within the competitive threshold, were executed without submission to the National Public Procurement Authority (NPPA) for technical review and endorsement, as mandated by Section 14(2)(p)(i) of the Public Procurement Act, 2016. Additionally, five (5) activities exceeding the RFQ threshold were conducted using the RFQ method. This delay has significant repercussions, especially for SMEs, leading to cash flow challenges and financial strain on contractors.

The Ministry should ensure strict adherence to procurement plans and regularly update them to reflect any changes or unplanned activities. The entity should establish framework contracts for frequently procured items to reduce costs, enhance efficiency, and ensure better compliance with



procurement regulations. All procurement activities, especially those within competitive thresholds, should be submitted to NPPA for technical review and endorsement as required by law.

The table below provides a detailed overview of the procurement activities implemented and their corresponding values by the entity during the year under review.

Ministry of Works and Public Assets (MWPAs) 2021 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	38		37,561,325,986	
Planned Procurement	28	74%	35,670,813,153	95%
Procurement Not Planned	10	26%	1,890,512,833	5%
Procurement Executed as in Plan	26	68%	27,394,756,128	73%
Procurement Not Executed as in Plan	12	32%	10,166,569,858	27%
Budget Amount for the Activity Approved	11	29%	944,831,850	3%
Budget Amount for the Activity NOT Approved	29	76%	36,616,494,136	97%
Source of Funding				
Government of Sierra Leone (GoSL)	38	100%	37,561,325,986	100%
Categories of Procurement				
Goods	15	39%	2,157,224,850	6%
Works	20	53%	33,504,249,193	89%
Services	3	8%	1,899,851,943	5%
Methods of Procurement				
International Competitive Bidding (ICB)	2	5%	11,426,221,749	30%
National Competitive Bidding (NCB)	15	39%	24,274,932,497	65%
Request for Quotation (RFQ)	20	53%	1,813,847,840	5%
Others ie Proforma Invoice etc	1	3%	46,323,900	0%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	13	34%	29,594,967,496	79%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	10	26%	7,039,809,740	19%
Procurement Activities above RFQ threshold Executed using RFQ	5	13%	833,622,990	2%
Contracts Recorded in the Contract Register	34	89%	37,306,858,086	99%
Contract NOT Recorded in the Contract Register	4	11%	254,467,900	1%
Procurement Activities without Procurement Numbers	1	3%	46,323,900	0%
Contract Payments Done on Time	8	21%	2,910,454,700	8%
Contract Payments NOT Done on Time	30	79%	34,650,871,286	92%

Compliance Statement: The procurement activities conducted by the Ministry of Works and Public Assets during the 2021 financial year exhibited several compliance gaps. While most activities followed the approved procurement plan and competitive bidding procedures, some key non-compliance issues were identified, including misuse of RFQ, unauthorized procurement, and delayed payments. Compliance with the Public Procurement Act, 2016, should be prioritized moving forward to ensure transparency, efficiency, and accountability in public procurement activities.

MOYAMBA DISTRICT COUNCIL (MDC)

In the 2021 financial year, Moyamba District Council executed a total of fifty-seven (57) procurement activities, amounting to one billion, four hundred and two million, four hundred and forty thousand Leones (Le 1,402,440,885). Of these activities, twenty-eight (28), representing 52% of the total, were classified as planned, totaling seven hundred and twenty-six million, four hundred and fifteen thousand Leones (Le 726,415,000). In contrast, twenty-



nine (29) activities, accounting for 48% of the total, involved unplanned and unapproved expenditures totaling six hundred and seventy-six million, twenty-five thousand, eight hundred and eighty-five Leones (Le 676,025,885).

Further analysis indicated that 63% of the activities, valued at nine hundred and forty-six million, one hundred and thirty thousand, eight hundred and eighty-five Leones (Le 946,130,885), were executed in conformity with the approved procurement plan. However, the execution of unplanned and unapproved activities signifies a high level of indiscipline and a disregard for the legal framework governing public procurement, contrary to Section 29 (1&2) of the Public Procurement Act, 2016. Such non-compliance creates unplanned liabilities for the government, compelling it to allocate limited resources to unbudgeted activities. The entity is required to ensure that all procurement activities are planned and executed in alignment with the approved plan, in full compliance with Section 29 of the Public Procurement Act, 2016.

The procurement activities categorized included goods and works. Specifically, thirty-nine (39) activities, amounting to seven hundred and ninety-eight million, three hundred and eighty-nine thousand Leones (Le 798,389,000), were for the procurement of goods. Ten (10) activities, totaling four hundred and six million, five hundred and sixty-nine thousand, eight hundred and eighty-five Leones (Le 406,569,885), were for works. The remaining eight (8) activities, valued at one hundred and ninety-seven million, four hundred and eighty-two thousand Leones (Le 197,482,000), were for services.

Furthermore, fifty-six (56) activities, or 98% of the total, with a value of Le 1,373,440,885 (one billion, three hundred and seventy-three million, four hundred and forty thousand, eight hundred and eighty-five Leones), representing 99% of the procurement value, were executed using the Request for Quotation (RFQ) method. This heavy reliance on the RFQ method raises doubts about the legitimacy of claims regarding the planning and approval of these activities.

The review revealed that, despite having a functioning procurement structure, including an established procurement unit, procurement committee, and procurement officer, the unit lacks essential equipment, such as computers. Additionally, forty-four (44) activities, amounting to 85% of the procurement value, were not recorded in the contract register. The contract register is crucial for transparency and serves as a centralized database containing detailed information about all contracts entered into by the entity. Its absence hinders the verification of procurement activities during the year under review.

The review also highlighted the absence of a functioning Goods Received and Inspection committee, which is mandated by Section 47 of the Public Procurement Regulation, 2020. The establishment of this committee is vital for verifying the quality and specifications of received goods before payment is made. The data indicated that payments for fifty (50) procurement activities, accounting for 96% of the total value, were not made in a timely manner. Delayed contract payments have significant implications for all parties, particularly for small and medium-sized enterprises (SMEs), leading to financial strain and cash flow issues.

The table below provides a detailed overview of the procurement activities implemented and their corresponding values by the entity during the year under review.

Moyamba District Council 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		Yes		
Procurement Plan Reviewed and Endorsed by NPPA		Yes		
Procurement Office with Adequate Facilities		Yes		
Office Computers Available in the Procurement Office		No		
Functioning Procurement Committee Available		Yes		
Copies of Legal Framework Available (Act, Regulation, Manual)		Yes		
Goods Received and Inspection Committee Available		No		
Monthly Submission of SPF-6 Report to NPPA		Yes		
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	57		1,402,440,885	
Planned Procurement	28	49%	726,415,000	52%
Procurement Not Planned	29	51%	676,025,885	48%
Procurement Executed as in Plan	21	37%	456,310,000	33%
Procurement Not Executed as in Plan	36	63%	946,130,885	67%
Budget Amount for the Activity Approved	28	49%	985,090,430	70%
Budget Amount for the Activity NOT Approved	29	51%	417,350,455	30%
Source of Funding				
Government of Sierra Leone (GoSL)	56	98%	1,389,451,445	99%
Own Source Revenue	1	2%	12,989,440	1%
Categories of Procurement				
Goods	39	68%	798,389,000	57%
Works	10	18%	406,569,885	29%
Services	8	14%	197,482,000	14%
Methods of Procurement				
National Competitive Bidding (NCB)	1	2%	29,000,000	2%
Request for Quotation (RFQ)	56	98%	1,373,440,885	98%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	2%	29,000,000	2%
Contracts Recorded in the Contract Register	13	23%	215,243,000	15%
Contract NOT Recorded in the Contract Register	44	77%	1,187,197,885	85%
Contract Payments Done on Time	7	12%	52,965,000	4%
Contract Payments NOT Done on Time	50	88%	1,349,475,885	96%

Compliance Statement: The review of procurement activities for the 2021 financial year at Moyamba District Council demonstrates a significant level of non-compliance with the approved procurement plan as mandated by the Public Procurement Act of 2016. Out of fifty-seven (57) procurement activities, only 52% were reported as planned, while 48% were executed without prior approval. The majority of procurement activities executed were done through the Request for Quotation (RFQ) method, raising concerns about the adequacy of planning, the integrity of the procurement process and adherence to planning requirements in line with the legal framework.

NATIONAL AUTHORISING OFFICE (NAO)

The National Public Procurement Authority (NPPA) conducted a procurement review at the National Authorising Office (NAO) as mandated by Section 14(2)(m) of the Public Procurement Act, 2016. The review assessed sixteen (16) procurement activities, amounting to Six Hundred and Ninety-Five Million, One Hundred and Twenty-Two Thousand, Seven Hundred and Sixty-Four Leones (Le 695,122,764). All activities were fully funded by the Government of Sierra Leone.

The review revealed that all sixteen activities were both planned and executed as per the approved procurement plan. However, all procurement activities utilized the Request for Quotation (RFQ) method, a non-competitive procurement approach. This violates the

stipulations of Section 37(1) of the Public Procurement Act, which mandates that public procurement should occur through advertised open bidding processes. In terms of procurement categorization, the data indicates that ten (10) activities, representing 63% of the total number of procurements, were for goods, totaling Four Hundred and Twenty-One Million, Eight Hundred and Sixty-Five Thousand, Fifty Leones (Le 421,865,050). The remaining six (6) activities, accounting for 38% of procurements, were for services, amounting to Two Hundred and Seventy-Three Million, Two Hundred and Fifty-Seven Thousand, Seven Hundred and Fourteen Leones (Le 273,257,714).

The table below provides a detailed overview of the procurement activities implemented and their corresponding values by the entity during the year under review.

National Authorising Office (NAO) 2021 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	16		695,122,764	
Planned Procurement	16	100%	695,122,764	100%
Procurement Executed as in Plan	16	100%	695,122,764	100%
Budget Amount for the Activity Approved	16	100%	695,122,764	100%
Source of Funding				
Government of Sierra Leone (GoSL)	16	100%	695,122,764	100%
Categories of Procurement				
Goods	10	63%	421,865,050	61%
Services	6	38%	273,257,714	39%
Methods of Procurement				
Request for Quotation (RFQ)	16	100%	695,122,764	100%
Contracts Recorded in the Contract Register	15	94%	596,852,214	86%
Contract NOT Recorded in the Contract Register	1	6%	98,270,550	14%
Contract Payments Done on Time	13	81%	421,530,998	61%
Contract Payments NOT Done on Time	3	19%	273,591,766	39%

NATIONAL CIVIL REGISTRATION AUTHORITY (NCRA)

The National Civil Registration Authority executed sixty-five (65) procurement activities during the 2021 financial year, totalling three billion, one hundred and twenty-three million, six hundred and ninety thousand, five hundred Leones (Le 3,123,690,500). Records indicate that sixty-four of these activities were funded by the Government of Sierra Leone. Out of the total activities, fifty (50) were reported as planned procurements, while the remaining fifteen (15) activities, amounting to six hundred and forty-seven million, three hundred and ninety thousand, five hundred Leones (Le 647,390,500), were classified as unplanned. This represents 21% of the total activities, in violation of Section 29 of the Public Procurement Act of 2026, which mandates procuring entities to align their activities with approved plans and budgets. The implementation of unplanned procurements increases government liabilities.

Among the executed procurements, forty-nine (49) activities, accounting for 59% of the total value, were conducted as planned, whereas sixteen (16) activities, making up 41% of the value, were not executed in accordance with the approved plans. The procurement categories comprised Goods, Works, and Services, with Goods representing 78% (fifty-three activities), Works constituting 8% (four activities), and Services accounting for 14% (eight activities) of the total procurement.



The review revealed that sixty-three (63) procurement activities were executed using the Request for Quotation (RFQ) method, while two (2) activities proceeded without any procurement process. This extensive use of non-competitive methods contravenes Section 37(2) of the Public Procurement Act of 2016 and undermines the principles of transparency, accountability, fairness, and value for money. Furthermore, four (4) procurement activities, valued within the competitive threshold, were implemented without submission to the National Public Procurement Authority (NPPA) for technical review and endorsement, contrary to Section 14(2)(p)(i) of the Public Procurement Act, 2016. Additionally, four activities amounting to seven hundred and twenty-seven million, seven hundred and fifty thousand Leones (Le 727,750,000), which exceeded the RFQ threshold, were executed using the RFQ method.

During the review, it was noted that the entity maintains a procurement unit but lacks computers for effective operation. Moreover, the NCRA does not consistently submit monthly procurement reports using the standard procurement forms six (SPF-6), which may compromise its transparency and accountability in procurement processes. To enhance compliance with procurement regulations, it is recommended that the entity prioritize regular submission of these reports. The review also identified the absence of a functioning Goods Received and Inspection committee, which is essential for verifying the quality and specifications of received goods before payments to suppliers. Establishing this committee is crucial and should be prioritized in accordance with Section 47 of the Public Procurement Regulation, 2020. Additionally, it was revealed that payments for thirty (30) procurement activities, amounting to 92% of the total value, were not made in a timely manner.

The table below provides a detailed overview of the procurement activities implemented and their corresponding values by the entity during the year under review.

National Civil Registration Authority (NCRA) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	No			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	No			
Monthly Submission of SPF-6 Report to NPPA	Partial			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	65		3,126,690,500	
Planned Procurement	50	77%	2,479,300,000	79%
Procurement Not Planned	15	23%	647,390,500	21%
Procurement Executed as in Plan	49	75%	1,831,690,000	59%
Procurement Not Executed as in Plan	16	25%	1,295,000,500	41%
Budget Amount for the Activity Approved	65	100%	3,126,690,500	100%
Source of Funding				
Government of Sierra Leone (GoSL)	64	98%	3,118,690,500	100%
Donor	1	2%	8,000,000	0%
Categories of Procurement				
Goods	53	82%	2,436,327,500	78%
Works	4	6%	261,439,000	8%
Services	8	12%	428,924,000	14%
Methods of Procurement				
Request for Quotation (RFQ)	63	97%	3,106,550,500	99%
Procurement Activities Executed with NO Methods Available	2	3%	20,140,000	1%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	4	6%	727,750,000	23%
Procurement Activities above RFQ threshold Executed using RFQ	4	6%	727,750,000	23%
Contracts Recorded in the Contract Register	61	94%	2,887,015,500	92%
Contract NOT Recorded in the Contract Register	4	6%	239,675,000	8%
Contract Payments Done on Time	49	75%	1,863,070,500	60%
Contract Payments NOT Done on Time	16	25%	1,263,620,000	40%

Compliance Statement: The National Civil Registration Authority (NCRA) has exhibited significant non-compliance with the Public Procurement Act of 2016 and the Public Procurement Regulations of 2020. The entity failed to adhere to established procurement planning and execution protocols, as evidenced by the execution of unplanned procurement activities, excessive reliance on non-competitive methods, and delayed contract payments, which adversely affect transparency, accountability, and overall procurement effectiveness.

NATIONAL COMMISSION FOR DEMOCRACY (NCD)

The National Public Procurement Authority (NPPA), in accordance with Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review of the National Commission for Democracy. The review examined nine (9) activities implemented in the 2021 financial year, which totaled Thirty Million, Six Hundred Sixty-Five Thousand, Two Hundred Fifty Leones (Le 30,665,250), fully funded by the Government of Sierra Leone.

All nine (9) activities were planned and executed in alignment with the approved procurement plan. However, it was noted that the procurement method employed for all activities was the Request for Quotation (RFQ), which is a non-competitive procurement method. This practice does not comply with Section 37(1) of the Public Procurement Act, 2016, which mandates that public procurement should be conducted through advertised open bidding processes.

The review further identified that all activities pertained to the procurement of goods. While the entity maintains a procurement unit, it lacks adequate facilities necessary for effective operations. Moreover, it was found that the entity does not submit monthly procurement reports using the Standard Procurement Form Six (SPF-6), a significant omission that undermines transparency and accountability in procurement processes. To rectify this, it is recommended that the entity ensures regular submission of these reports to improve compliance with procurement regulations and enhance overall procurement effectiveness.

Additionally, the review highlighted the absence of an established and functioning Goods Received and Inspection Committee, as required by Section 47 of the Public Procurement Regulation, 2020. Establishing and activating this committee is crucial for verifying the quality and specifications of goods received prior to acceptance and payment to suppliers. The entity is encouraged to prioritize this establishment to fulfill regulatory obligations and improve procurement practices.

The table below provides a detailed overview of the procurement activities implemented and their corresponding values by the entity during the year under review.

National Commission for Democracy (NCD) 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	No			
Office Computers Available in the Procurement Office	No			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	No			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	9		30,665,250	
Planned Procurement	9	100%	30,665,250	100%
Procurement Executed as in Plan	9	100%	30,665,250	100%
Budget Amount for the Activity Approved	9	100%	30,665,250	100%
Source of Funding				
Government of Sierra Leone (GoSL)	9	100%	30,665,250	100%
Categories of Procurement				
Goods	9	100%	30,665,250	100%
Methods of Procurement				
Request for Quotation (RFQ)	9	100%	30,665,250	100%
Contract Payments Done on Time	9	100%	30,665,250	100%

NATIONAL COMMISSION FOR PRIVATISATION (NCP)

In the 2021 financial year, the National Commission for Privatisation (NCP) executed a total of 34 procurement activities, valued at Three Hundred and Ninety-Five Million, Four Hundred and Eighty-Five Thousand, Two Hundred and Ninety Leones (Le 395,485,290), with all activities funded by the Government of Sierra Leone.

A review of procurement records revealed that only 7 of the 34 activities were planned procurements, while the remaining 27 activities, representing 85% and amounting to Le 335,953,500, were unplanned. This contravenes Section 29 of the Public Procurement Act, 2026, which requires that procuring entities strictly adhere to approved procurement plans and budgets. Further analysis revealed that 59% (20 activities) were not executed in accordance with the approved procurement plan. Review of SPF-1 forms revealed that four (4) activities were executed without the required approval and confirmation of budget availability by relevant authorities, indicating lapses in internal control over procurement initiation.

The procurement primarily focused on Goods (74% of total activities) through twenty-five (25) activities, with Services comprising the remaining 26% through nine (9) activities. The RFQ method was used for 31 activities, while the remaining 3 activities were conducted using non-standard methods, violating Section 37 (2) of the Public Procurement Act, 2016. This excessive use of non-competitive methods compromises principles of transparency, accountability, and value for money in public procurement.

While the entity has a procurement unit, it lacks adequate facilities to operate effectively. Additionally, NCP does not submit monthly procurement reports using SPF-6, affecting transparency and accountability. The entity lacks a functioning Goods Received and

Inspection Committee, contrary to Section 47 of the Public Procurement Regulation, 2020. This committee is essential for verifying the quality and specifications of goods received.

The table below provides a detailed overview of the procurement activities implemented and their corresponding values by the entity during the year under review.

National Commission for Privatisation (NCP) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	No			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	No			
Monthly Submission of SPF-6 Report to NPPA	Yes			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	34		395,485,290	
Planned Procurement	7	21%	59,531,790	15%
Procurement Not Planned	27	79%	335,953,500	85%
Procurement Executed as in Plan	14	41%	245,433,490	62%
Procurement Not Executed as in Plan	20	59%	150,051,800	38%
Budget Amount for the Activity Approved	30	88%	351,340,290	89%
Budget Amount for the Activity NOT Approved	4	12%	44,145,000	11%
Source of Funding				
Government of Sierra Leone (GoSL)	34	100%	395,485,290	100%
Categories of Procurement				
Goods	25	74%	191,301,915	48%
Services	9	26%	204,183,375	52%
Methods of Procurement				
Request for Quotation (RFQ)	31	91%	391,340,290	99%
Sole Source		0%		0%
Others ie Proforma Invoice etc	3	9%	4,145,000	1%
Contracts Recorded in the Contract Register	10	29%	64,701,850	16%
Contract NOT Recorded in the Contract Register	24	71%	330,783,440	84%
Procurement Activities without Procurement Numbers	3	9%	4,145,000	1%
Contract Payments Done on Time	33	97%	392,805,290	99%
Contract Payments NOT Done on Time	1	3%	2,680,000	1%

Compliance Statement: The National Commission for Privatisation demonstrated partial compliance with the Public Procurement Act of 2016. While procurement processes were carried out, significant deviations from planned activities, lack of proper approvals, and reliance on non-competitive methods highlight critical areas for improvement in adherence to public procurement guidelines. Strengthening planning and control measures is necessary to align with procurement regulations and enhance transparency, accountability, and value for public funds.

NATIONAL COMMISSION FOR SOCIAL ACTION (NACSA)

During the 2021 financial year, the National Commission for Social Action (NaCSA) conducted 93 procurement activities totaling Le 63,243,748,075. A significant 90% of these procurements were funded by Donor partners, emphasizing NaCSA's dependence on external funding for its operations.

Out of the total procurements, 96% of the procurement value was executed through planned activities (88 procurements), with the remaining 4% as unplanned activities (5 procurements).

However, only 79% of the planned activities adhered to the approved procurement plan, while 21% showed deviations in method or value, indicating inconsistency in implementation. Alarming, 92 out of 93 procurement activities (99%) lacked formal budget approval, with only one activity (1%) having documented budget clearance based on the SPF-1 reviewed. This is a critical non-compliance issue that undermines financial accountability.

Categories of Procurement: Goods: 8 activities (7% of total procurement value), amounting to Le 4,649,144,774. Works: 84 activities (91% of total procurement value), amounting to Le 57,626,043,801. Services: 1 activity (2% of total procurement value), amounting to Le 968,559,500.

Procurement Methods: National Competitive Bidding (NCB): Used in 77% of activities, accounting for 75% of the total procurement value. Request for Quotation (RFQ): Used in 10% of activities, though it was misused above the RFQ threshold in seven instances, breaching the Public Procurement Act. Sole Source accounted for 9% and Restricted Bidding for 1% of the total procurement value. Seven (7) procurements exceeded the RFQ threshold but were still processed using RFQ, and some activities were executed via Proforma Invoices or direct sourcing. The entity exhibited complete lack of proper planning and high level of indiscipline. 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. 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.

Only 26% of contracts were recorded in the contract register, which compromises transparency and tracking. This means that 85% of the procurement value was not formally documented, which undermines accountability and full disclosure. The contract register serves as a critical tool for documenting and overseeing procurement activities. Moreover, the entity failed to submit monthly SPF-6 procurement reports as mandated by Section 18(13)g of the Public Procurement Act, 2016.

The table below provides a detailed overview of the procurement activities implemented and their corresponding values by the entity during the year under review.



National Commission for Social Action (NaCSA) 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	No			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	93		63,243,748,075	
Planned Procurement	88	95%	60,791,109,047	96%
Procurement Not Planned	5	5%	2,452,639,028	4%
Procurement Executed as in Plan	74	80%	50,063,303,075	79%
Procurement Not Executed as in Plan	19	20%	13,180,445,000	21%
Budget Amount for the Activity Approved	1	1%	93,150,000	0%
Budget Amount for the Activity NOT Approved	92	99%	63,150,598,075	100%
Source of Funding				
Government of Sierra Leone (GoSL)	13	14%	6,531,082,981	10%
Donor	80	86%	56,712,665,094	90%
Categories of Procurement				
Goods	8	9%	4,649,144,774	7%
Works	84	90%	57,626,043,801	91%
Services	1	1%	968,559,500	2%
Methods of Procurement				
National Competitive Bidding (NCB)	72	77%	47,529,155,867	75%
Request for Quotation (RFQ)	9	10%	6,903,105,000	11%
Restricted Bidding	2	2%	897,479,755	1%
Sole Source	5	5%	5,971,019,453	9%
Procurement Activities Executed with NO Methods Available	5	5%	1,942,988,000	3%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	8	9%	3,271,439,473	5%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	81	87%	59,838,558,602	95%
Procurement Activities above RFQ threshold Executed using RFQ	7	8%	6,769,355,000	11%
Sole Source/ Restricted Bidding method NOT Endorsed by NPPA	2	2%	897,479,755	1%
Contracts Recorded in the Contract Register	24	26%	21,291,608,810	34%
Contract NOT Recorded in the Contract Register	31	33%	16,898,539,623	27%
Contract Payments Done on Time	91	98%	60,819,993,320	96%
Contract Payments NOT Done on Time	2	2%	2,423,754,755	4%

Compliance Statement: The National Commission for Social Action's procurement practices in 2021 exhibited low compliance with the Public Procurement Act, 2016. Key areas of non-compliance include lack of budget approval, unauthorized use of non-competitive procurement methods, and inadequate submission of procurement activities for NPPA endorsement. The entity's practices undermine competition, transparency, and accountability principles that are essential for effective public procurement.

NATIONAL COUNCIL FOR CIVIC EDUCATION AND DEVELOPMENT

The National Council for Civic Education and Development conducted twenty-four procurement activities totaling Seven Hundred and Ninety Million, Two Hundred and Seventy-Three Thousand Leones (Le 790,273,000) during the 2021 financial year.

All twenty-four activities were executed as unplanned procurements, contrary to Section 29 of the Public Procurement Act of 2016, which mandates that procuring entities must plan their activities and align their execution with the approved plans and budgets. This lack of planning increases government liabilities. The review of Standard Procurement Form 1 (SPF-1) data indicated that none of the activities had the required signatures and approvals from relevant authorities, which are necessary to confirm budget availability and initiate the procurement process.

The procurement categories were Goods and Services. Goods accounted for 54% of the total of procurement implemented through Thirteen (13) activities, whereas Services accounted for 46% of the total procurement implemented through Eleven (11) activities. The review further revealed that Twenty-three (23) of the activities were executed through the use of the Request for Quotation (RFQ) method whilst the remaining one (1) activity was executed using proforma invoice. The excessive use of non-competitive methods by the entity contravenes Section 37 (2) of the Public Procurement Act of 2016, and undermines the principles of transparency, accountability, fairness and value for money in public procurement landscape.

The NCCED does not maintain a functional procurement unit, and it lacks a contract register, making it difficult to track the number and status of contracts signed within the year, violating Section 19(h) of the Public Procurement Act. The entity fails to submit monthly procurement reports using the Standard Procurement Form 6 (SPF-6) as mandated by the legal framework.

The National Council for Civic Education and Development should develop a comprehensive procurement plan to ensure all activities are pre-approved and aligned with budget allocations. This plan should be submitted for approval prior to the commencement of procurement activities. The entity should prioritize competitive procurement methods in line with the Public Procurement Act to foster transparency and value for money.

The table below provides a detailed overview of the procurement activities implemented and their corresponding values by the entity during the year under review.

National Council for Civic Education and Development 2021 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	24		790,273,000	
Procurement Not Planned	24	100%	790,273,000	100%
Procurement Executed as in Plan	4	17%	179,980,000	23%
Procurement Not Executed as in Plan	20	83%	610,293,000	77%
Budget Amount for the Activity NOT Approved	24	100%	790,273,000	100%
Source of Funding				
Government of Sierra Leone (GoSL)	24	100%	790,273,000	100%
Categories of Procurement				
Goods	13	54%	484,133,000	61%
Services	11	46%	306,140,000	39%
Methods of Procurement				
Request for Quotation (RFQ)	23	96%	787,273,000	100%
Others ie Proforma Invoice etc	1	4%	3,000,000	0%
Contract Payments Done on Time	22	92%	718,403,000	91%
Contract Payments NOT Done on Time	2	8%	71,870,000	9%



NATIONAL COUNCIL FOR TECHNICAL VOCATIONAL AND OTHER AWARDS (NCTVA)

The National Public Procurement Authority, as mandated by Section 14(2)(m) of the Public Procurement Act, 2016, conducted a review of procurement activities at the National Council for Technical Vocational and Other Awards. The review covered twenty-five (25) activities totaling Le 690,137,500 for the 2021 financial year. Funding for these activities was predominantly from the entity (92%), with only 2% from the Government of Sierra Leone.

All reported activities were classified as unplanned procurements, violating Section 29 of the Public Procurement Act, 2016. This lack of planning can increase liabilities for the government and undermines the integrity of the procurement process. The review indicated that all activities were conducted using a non-competitive procurement method, specifically through proforma invoices categorized as “others.” This suggests an alarming trend of splitting contracts and a disregard for established procurement laws.

There was a failure to obtain necessary approvals for the availability of funds for all executed activities. The procurement requisition form (SPF1), which initiates procurement and confirms budget availability, lacked appropriate signatures from authorized personnel. None of the procurement activities had assigned procurement numbers, which hampers transparency and accountability. The entity maintains a procurement unit; however, it is not adequately equipped to function effectively. A robust procurement unit is essential for adherence to best practices and regulatory compliance. The entity has not established a Goods Received and Inspection Committee, as required by Section 47 of the Public Procurement Regulation, 2020. This committee is vital for ensuring that goods received meet the necessary quality and specification standards. The entity has not been submitting monthly procurement reports using the standard procurement forms six (SPF-6) as mandated by Section 18(13)(g) of the Public Procurement Act, 2016.

The entity should implement a robust procurement planning process to ensure all activities are planned and executed according to the approved budgets and timelines, thereby mitigating the risks associated with unplanned procurements. All procurement activities must be documented with the necessary approvals and signatures to validate budget availability and procurement authority. The entity should utilize competitive procurement methods in accordance with the Public Procurement Act to ensure fairness and transparency in the procurement process.

The table below provides a detailed overview of the procurement activities implemented and their corresponding values by the entity during the year under review.

National Council for Technical Vocational and other Awards (NCTVA) 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	No			
Office Computers Available in the Procurement Office	No			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	No			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	25		690,137,500	
Procurement Not Planned	25	100%	690,137,500	100%
Procurement Not Executed as in Plan	25	100%	690,137,500	100%
Budget Amount for the Activity NOT Approved	25	100%	690,137,500	100%
Source of Funding				
Government of Sierra Leone (GoSL)	2	8%	61,650,000	9%
Own Source Revenue	23	92%	628,487,500	91%
Categories of Procurement				
Goods	17	68%	408,837,500	59%
Services	8	32%	281,300,000	41%
Methods of Procurement				
Others ie Proforma Invoice etc	25	100%	690,137,500	100%
Procurement Activities without Procurement Numbers	25	100%	690,137,500	100%
Contract Payments Done on Time	24	96%	653,987,500	95%
Contract Payments NOT Done on Time	1	4%	36,150,000	5%

Compliance Statement: The National Public Procurement Authority (NPPA) has conducted a review of procurement activities at the National Council for Technical Vocational and Other Awards for the financial year 2021. The review has identified significant compliance deficiencies regarding procurement planning, execution methods, and reporting, which are contrary to the provisions of the Public Procurement Act, 2016.

NATIONAL DISASTER MANAGEMENT AGENCY (NDMA)

The National Disaster Management Agency (NDMA) executed a total of twelve (12) procurement activities during the 2021 financial year, with a cumulative value of Two Billion, Three Hundred and Thirty Million, Seven Hundred and Seventy-six Thousand, Two Hundred and Seventy-eight Leones (Le 2,330,776,278). All procurement activities were funded by the Government of Sierra Leone.

All twelve procurement activities were classified as unplanned procurements, which is a violation of Section 29 of the Public Procurement Act, 2016. This section mandates procuring entities to plan their procurement activities in alignment with approved budgets, thus preventing unexpected increases in government liabilities.

Review of the Standard Procurement Form (SPF-1) indicated that the necessary signatures and approvals from the relevant authorities for the availability of funds were missing for all executed activities. The procurement requisition form (SPF-1) is essential as it initiates the procurement process and verifies budget availability.



Goods accounted for 100% of the procurement activities. 58% of activities, amounting to Nine Hundred and Ninety Million, One Hundred and Eighty-two Thousand, Two Hundred and Three Leones (Le 990,182,203) were executed through National Competitive Bidding (NCB). 17% of activities, amounting to One Billion, Two Hundred and Forty-four Million, Eight Hundred and Sixty-five Thousand Leones (Le 1,244,865,000) using Sole Source procurement. 3% of activities, reflecting a further disregard for planned procurement through Other Non-competitive Methods.

The review revealed evidence of procurement splitting and frivolous use of non-competitive methods violated Section 37(2) of the Public Procurement Act, undermining transparency, accountability, fairness, and value for money.

The review also uncovered that five (5) procurement activities valued at One Billion, Three Hundred and Forty-two Million, Nine Hundred and Four Leones (Le 1,342,904,075) were executed without submission to the National Public Procurement Authority (NPPA) for technical review and endorsement, which contravenes Section 14(2)(p)(i) of the Public Procurement Act, 2016. Furthermore, the entity demonstrated a significant lack of planning and discipline, evidenced by the frivolous use of non-competitive methods and procurement splitting, which undermines competition principles and the core objectives of transparency, accountability, fairness, and value for money.

Despite maintaining a procurement unit, NDMA did not submit a procurement plan and lacked essential resources, such as computers, hindering its capacity to adhere to best practices and regulatory requirements. Additionally, the failure to submit monthly procurement reports using Standard Procurement Forms (SPF-6) poses a threat to transparency and accountability.

The agency must develop and submit a comprehensive procurement plan in accordance with the Public Procurement Act to ensure that all procurement activities are planned and aligned with approved budgets. The entity should ensure that all procurement activities, especially those exceeding competitive thresholds, should be submitted to the NPPA for technical review and endorsement prior to execution to ensure adherence to regulatory standards.

The table below provides a detailed overview of the procurement activities implemented and their corresponding values by the entity during the year under review.

National Disaster Management Agency (NDMA) 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	No			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	No			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	12		2,330,776,278	
Procurement Not Planned	12	100%	2,330,776,278	100%
Procurement Executed as in Plan	1	8%	300,000	0%
Procurement Not Executed as in Plan	11	92%	2,330,476,278	100%
Budget Amount for the Activity NOT Approved	12	100%	2,330,776,278	100%
Source of Funding				
Government of Sierra Leone (GoSL)	12	100%	2,330,776,278	100%
Categories of Procurement				
Goods	12	100%	2,330,776,278	100%
Methods of Procurement				
National Competitive Bidding (NCB)	7	58%	990,182,203	42%
Sole Source	2	17%	1,244,865,000	53%
Others ie Proforma Invoice etc	2	17%	95,429,075	4%
Procurement Activities Executed with NO Methods Available	1	8%	300,000	0%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	6	50%	987,572,203	42%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	5	42%	1,342,904,075	58%
Sole Source/ Restricted Bidding method NOT Endorsed by NPPA	2	17%	1,244,865,000	53%
Contract NOT Recorded in the Contract Register	12	100%	2,330,776,278	100%
Contract Payments Done on Time	10	83%	2,045,998,825	88%
Contract Payments NOT Done on Time	2	17%	284,777,453	12%

NATIONAL DRUG LAW ENFORCEMENT AGENCY (NDLEA)

The National Public Procurement Authority, in accordance with Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review of the National Drug Law Enforcement Agency (NDLEA). The review assessed three procurement activities implemented during the 2021 financial year, amounting to Nine Million, Two Hundred and Ten Thousand, Four Hundred and Forty-two Leones (Le 9,210,442), all of which were fully funded by the Government of Sierra Leone.

All activities were reported as planned and executed according to the procurement plan. Review of the Standard Procurement Form (SPF-1) indicated that the availability of funds for all executed activities lacked the necessary signatures and approvals from the relevant authority, which is essential for confirming budget availability and authority for procurement. The procurement activities were entirely focused on the goods category, with the Request for Quotation (RFQ) method being employed for all activities. However, the overreliance on non-competitive methods violates Section 37(2) of the Public Procurement Act of 2016, compromising the principles of transparency, accountability, fairness, and value for money.

The NDLEA lacks an established and functional Goods Received and Inspection Committee as mandated by Section 47 of the Public Procurement Regulation, 2020. This committee is vital for verifying the quality and specifications of received goods. The entity does not submit monthly procurement reports using the Standard Procurement Form 6 (SPF-6). This gap may adversely affect the transparency and accountability of procurement processes.

The table below provides a detailed overview of the procurement activities implemented and their corresponding values by the entity during the year under review.

National Drug Law Enforcement Agency (NDLEA) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	No			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	No			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	3		9,210,442	
Planned Procurement	3	100%	9,210,442	100%
Procurement Executed as in Plan	3	100%	9,210,442	100%
Budget Amount for the Activity NOT Approved	3	100%	9,210,442	100%
Source of Funding				
Government of Sierra Leone (GoSL)	3	100%	9,210,442	100%
Categories of Procurement				
Goods	3	100%	9,210,442	100%
Methods of Procurement				
Request for Quotation (RFQ)	3	100%	9,210,442	100%
Contract NOT Recorded in the Contract Register	3	100%	9,210,442	100%
Contract Payments Done on Time	3	100%	9,210,442	100%

NATIONAL ELECTORAL COMMISSION (NEC)

For the 2021 financial year, the National Electoral Commission (NEC) executed a total of one hundred and fifty-seven (157) procurement activities, with a total expenditure of Four Billion, Four Hundred and Sixteen Million, Six Hundred and Ninety-Six Thousand, Four Hundred and Sixty-Six Leones (Le 4,416,696,466). All activities were funded by the Government of Sierra Leone. While 68% of the procurements were planned, significant non-compliance with the approved procurement plan was observed.

The data showed that one hundred and seven (107) of the activities being 68% of the total number of activities that amounted to Three Billion, two hundred and seventy-nine million, and fifty-seven thousand, eight hundred and Seven Leones (Le 3,279,057,807) were reported as planned activities. However, fifty (50) activities being 32% of the total value amounting to One Billion, one hundred and thirty-seven million, Six Hundred and Thirty-eight Thousand, Six Hundred and Fifty-nine Leones (Le 1,137,638,659) of the procurement value were reported as unplanned. The team also established that Twenty-nine (29) procurement activities being 18% of the total number of procurements were executed in conformity with the approved procurement plan. 82% of procurement activities amounting to Three Billion, three hundred and fifty-eight million, five hundred and nineteen thousand, four hundred and Eighty-six Leones (Le 3,358,519,486) of the value of procurements did not conform to the approved procurement plan, violating the Public Procurement Act of 2016 as the method and value of procurement stated in the plan differs from the method and value used during execution in violation of the Act. 31% of procurement activities were conducted without proper procurement numbers. The execution of unplanned and unapproved procurement activities contravenes the legal requirements enshrined in Section 29 of the Public Procurement Act of 2016. The activities were fully financed by the Government of Sierra Leone.

Categories of Procurement: Goods: accounted for 104 (66%) valued at Le 2,055,707,045 (47%). Works: accounted for 13 (8%) amounting to Le 149,167,000 (3%) and Services: accounted for 40 (25%) amounting to Le 2,211,822,421 (50%).

Further review of NEC's procurement system showed compliance with fundamental procurement structures, such as having an established procurement unit, available officers, an approved procurement plan, adequate facilities, and available legal frameworks. However, monthly submissions of the SPF-6 report to the NPPA were neglected, indicating significant lapses in compliance and reporting.

Methods of Procurement: Disappointingly, only 2 procurements (1%) were executed using National Competitive Bidding (NCB), with a combined value of Le 15,000,000 (0.3%). Restricted Bidding: Utilized for 4 procurements (3%), this method accounted for a significant Le 955,377,012 (22% of total procurement value). Request for Quotation (RFQ) was the most widely used procurement method, accounting for 150 procurements (96%) with a total value of Le 3,442,269,454 (78% of the total procurement value). One procurement activity (1%) valued at Le 4,050,000 was conducted through a proforma invoice referred to as Other Methods (e.g., Proforma Invoice). 3 activities (2%) valued at Le 339,320,000 (8%) did not receive NPPA endorsement, reflecting instances where competitive threshold requirements were potentially bypassed, raising concerns about adherence to regulatory standards. One activity (1%) valued at Le 274,470,000 (6%) exceeded the RFQ threshold but was nevertheless executed using RFQ, an indication of threshold violation that contravenes established procurement regulations.

The excessive reliance on non-competitive procurement methods by the entity is in clear violation of Section 37(2) of the Public Procurement Act, 2016. This approach undermines fundamental principles of transparency, accountability, fairness, and value for money that are central to effective public procurement. To address this, the entity should aggregate the values of frequently purchased items and employ open competitive methods to establish



framework contracts. This would not only ensure compliance with the Act but also enhance efficiency and cost-effectiveness by securing better terms and reducing administrative repetition.

The table below provides a detailed overview of the procurement activities implemented and their corresponding values by the entity during the year under review.

National Electoral Commission (NEC) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	157		4,416,696,466	
Planned Procurement	107	68%	3,279,057,807	74%
Procurement Not Planned	50	32%	1,137,638,659	26%
Procurement Executed as in Plan	29	18%	1,058,176,980	24%
Procurement Not Executed as in Plan	128	82%	3,358,519,486	76%
Budget Amount for the Activity Approved	44	28%	1,863,116,327	42%
Budget Amount for the Activity NOT Approved	113	72%	2,553,580,139	58%
Source of Funding				
Government of Sierra Leone (GoSL)	157	100%	4,416,696,466	100%
Categories of Procurement				
Goods	104	66%	2,055,707,045	47%
Works	13	8%	149,167,000	3%
Services	40	25%	2,211,822,421	50%
Methods of Procurement				
National Competitive Bidding (NCB)	2	1%	15,000,000	0.3%
Request for Quotation (RFQ)	150	96%	3,442,269,454	77.9%
Restricted Bidding	4	3%	955,377,012	21.6%
Others ie Proforma Invoice etc	1	1%	4,050,000	0.1%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	5	3%	955,377,012	22%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	3	2%	339,320,000	8%
Procurement Activities above RFQ threshold Executed using RFQ	1	1%	274,470,000	6%
Sole Source/ Restricted Bidding method Endorsed by NPPA	4	3%	955,377,012	22%
Contracts Recorded in the Contract Register	143	91%	3,899,723,851	88%
Contract NOT Recorded in the Contract Register	14	9%	516,972,615	12%
Procurement Activities without Procurement Numbers	48	31%	1,002,955,359	23%
Contract Payments Done on Time	144	92%	4,217,444,466	95%
Contract Payments NOT Done on Time	13	8%	199,252,000	5%



NATIONAL FIRE FORCE (NFF)

In the 2021 financial year, the National Fire Force conducted twenty-four (24) procurement activities valued at Le 21,257,314,342, fully funded by the Government of Sierra Leone. However, findings indicate significant non-compliance with key sections of the Public Procurement Act 2016, specifically concerning procurement planning, use of competitive procurement methods, and documentation standards.

Out of the total procurement activities, 68% (22 activities) were planned, with a value of Le 14,450,333,700. However, 32% of activities (2 procurements, valued at Le 6,806,980,642) were unplanned, breaching Section 29 of the Public Procurement Act 2016, which mandates strict alignment with approved procurement plans. Notably, 67% of activities (16 out of 24) were not executed in accordance with the approved plan, highlighting a lack of discipline and adherence to regulatory requirements. This indicates a lack of adherence to proper planning and may lead to increased government liabilities.

Goods accounted for 92% of procurement activities (22 activities), while Works accounted for 8% (2 activities). The majority (83% or 20 activities, valued at Le 1,070,408,700) were completed through non-competitive methods (Request for Quotations - RFQ), despite legislative guidelines (Section 37(2) of the Public Procurement Act 2016) recommending competitive processes to foster transparency and value for money. Only 4% of procurements by value were conducted using International Competitive Bidding (ICB), with an additional 13% via National Competitive Bidding (NCB). This excessive reliance on non-competitive methods reflects non-compliance with competitive procurement principles.

Review of SPF-1 data showed that funds were neither signed nor approved by the relevant authority before initiating procurement. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential to initiate the process and confirm budget availability. The entity failed to submit monthly procurement reports (SPF-6), which may compromise transparency and accountability within its procurement processes. Payment delays affected 22 procurement activities (5% of total value). These delays strain contractors, especially SMEs, potentially causing cash flow challenges and impacting project timelines.

To mitigate unplanned activities, the National Fire Force should enhance procurement planning processes and ensure all activities are strictly within the approved procurement plan and budget to minimize government liabilities. The entity should ensure that all SPF-1 forms are approved by the designated authorities before initiating procurement. This step confirms budget availability and establishes proper procurement authority. Reduce the excessive use of RFQ by aggregating frequently purchased items and applying open competitive methods, such as NCB, where feasible, to secure framework agreements and adhere to Section 37(2) of the Public Procurement Act, 2016.

The table below provides a detailed overview of the procurement activities implemented and their corresponding values by the entity during the year under review.

National Fire Force (NFF) 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	No			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	24		21,257,314,342	
Planned Procurement	22	92%	14,450,333,700	68%
Procurement Not Planned	2	8%	6,806,980,642	32%
Procurement Executed as in Plan	8	33%	20,334,787,342	96%
Procurement Not Executed as in Plan	16	67%	922,527,000	4%
Budget Amount for the Activity NOT Approved	24	100%	21,257,314,342	100%
Source of Funding				
Government of Sierra Leone (GoSL)	24	100%	21,257,314,342	100%
Categories of Procurement				
Goods	22	92%	14,494,368,700	68%
Works	2	8%	6,762,945,642	32%
Methods of Procurement				
International Competitive Bidding (ICB)	1	4%	11,266,365,000	53%
National Competitive Bidding (NCB)	3	13%	8,920,540,642	42%
Request for Quotation (RFQ)	20	83%	1,070,408,700	5%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	4	17%	20,186,905,642	95%
Contracts Recorded in the Contract Register	24	100%	21,257,314,342	100%
Contract Payments Done on Time	2	8%	6,832,880,642	32%
Contract Payments NOT Done on Time	22	92%	14,424,433,700	68%

Compliance Statement: The National Fire Force demonstrated partial compliance with public procurement regulations for the 2021 fiscal year. While key procurement structures are in place, improvements are needed in planning, adherence to approved procurement methods, timely reporting, and payment practices to enhance transparency, accountability, and value for money in line with the Public Procurement Act, 2016.

NATIONAL HIV/AIDS SECRETARIATE

The National HIV/AIDS Secretariat executed four (4) procurement activities in the 2021 financial year, totaling Le 1,473,208,975 based on documents presented to the NPPA for review. These activities were funded by the Government of Sierra Leone. The procurement activities were categorized into Goods and Services, with goods accounting for 9% of the total procurement, and services representing 91%.

Of the four procurement activities, three (3) were planned, totaling Le 661,240,725, while one (1) activity valued at Le 811,968,250 was unplanned, constituting 55% of the total spend. This contravenes Section 29 of the Public Procurement Act, 2016, which mandates adherence to approved procurement plans. Additionally, two activities, accounting for 50%



of the total procurement value, were not executed in line with the approved plan, reflecting inadequate procurement planning and budgeting practices. The review of Standard Procurement Form 1 (SPF-1) showed that three (3) procurement activities lacked necessary fund approval signatures, raising concerns about budget control and internal authority compliance.

The Secretariat executed one (1) activity (9% of total value) using the National Competitive Bidding (NCB) method and three (3) activities (91% of total value) using the Request for Quotation (RFQ) method. RFQ was used for procurement activities exceeding the RFQ threshold, which is a violation of Section 29 and Section 37 (2) of the Public Procurement Act, 2016. The use of RFQ for high-value procurements shows a lack of proper planning and discipline, undermining the principles of transparency, fairness, and value for money.

The Secretariat lacks an established Goods Received and Inspection Committee, contravening Section 47 of the Public Procurement Regulation, 2020. This committee is essential for verifying goods before acceptance and payment, ensuring quality control. The Secretariat's procurement unit lacks essential resources, such as computers, impeding efficient operation. Furthermore, the entity does not regularly submit monthly reports using Standard Procurement Form 6 (SPF-6), impacting transparency and accountability.

The table below provides a detailed overview of the procurement activities implemented and their corresponding values by the entity during the year under review.

National HIV/Aids Secretariate 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	No			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	No			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	4		1,473,208,975	
Planned Procurement	3	75%	661,240,725	45%
Procurement Not Planned	1	25%	811,968,250	55%
Procurement Executed as in Plan	2	50%	529,215,000	36%
Procurement Not Executed as in Plan	2	50%	943,993,975	64%
Budget Amount for the Activity Approved	1	25%	377,925,000	26%
Budget Amount for the Activity NOT Approved	3	75%	1,095,283,975	74%
Source of Funding				
Government of Sierra Leone (GoSL)	4	100%	1,473,208,975	100%
Categories of Procurement				
Goods	1	25%	132,025,725	9%
Services	3	75%	1,341,183,250	91%
Methods of Procurement				
National Competitive Bidding (NCB)	1	25%	151,290,000	10%
Request for Quotation (RFQ)	3	75%	1,321,918,975	90%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	25%	151,290,000	10%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	3	75%	1,321,918,975	90%
Procurement Activities above RFQ threshold Executed using RFQ	3	75%	1,321,918,975	90%
Contracts Recorded in the Contract Register	3	75%	1,095,283,975	74%
Contract NOT Recorded in the Contract Register	1	25%	377,925,000	26%
Contract Payments Done on Time	2	50%	1,189,893,250	81%
Contract Payments NOT Done on Time	2	50%	283,315,725	19%

Compliance Statement: The National HIV/AIDS Secretariat's procurement activities for the 2021 financial year exhibit significant non-compliance with key aspects of the Public Procurement Act, 2016. Issues include the execution of unplanned procurements, improper use of RFQ for high-value procurements, lack of proper documentation, absence of a Goods Received and Inspection Committee, and delays in payment. It is imperative that the entity



takes immediate corrective actions to address these compliance gaps, thereby enhancing transparency, accountability, and value for money in its procurement processes.

NATIONAL INSURANCE COMPANY LIMITED (NIC)

In the 2021 financial year, the National Insurance Company Limited (NIC) conducted a total of 106 procurement activities, with a cumulative value of Le 1,657,208,857. The procurement categories included goods, works, and services. Of the total activities, 88 were for goods procurement, valued at Le 1,223,853,783; two were for works, valued at Le 22,448,000; and 16 were for services, valued at Le 410,907,074. The activities were financed entirely by NIC through internally generated revenues.

NIC did not present a procurement plan at the time of the review. This oversight indicates that all procurement activities were unplanned and unapproved, which directly violates the requirements outlined in Section 29 of the Public Procurement Act of 2016. All procurement activities were executed without an approved procurement plan, indicating a failure in the planning phase.

The review showed that only one procurement activity, valued at Le 224,000,000, utilized the National Competitive Bidding (NCB) method, while 16 activities (Le 211,807,500) used the Request for Quotation (RFQ) method. The remaining 79 activities (Le 1,118,090,796) were executed via non-competitive methods, such as Direct Purchase, Proforma Invoices, and internal memos, with 10 additional activities lacking any documented method. This approach contravenes Section 37(2) of the Public Procurement Act of 2016 and compromises transparency, accountability, fairness, and value for money. High levels of procurement splitting and use of non-standard practices, such as Proforma Invoices and direct sourcing, were observed. These practices, along with the absence of assigned procurement numbers, undermine transparency and indicate indiscipline in adhering to the legal procurement framework.

The NIC maintains a procurement unit but lacks essential tools such as computers, impairing its operational efficiency. Additionally, the entity does not submit monthly procurement reports using standard procurement forms (SPF-6), impacting the accountability of its procurement activities. Payments for 95 procurement activities (90% of the total value) were delayed, which could impose financial strain on contractors, particularly SMEs with limited capital.

NIC should develop a comprehensive procurement plan for each financial year to guide all procurement activities. This plan should be approved before any procurement activity takes place to ensure compliance with the Public Procurement Act. The entity must increase the use of competitive procurement methods, particularly for high-value procurements, to enhance transparency and ensure compliance with Section 37(2) of the Public Procurement Act. NIC should ensure that every procurement activity is assigned a unique procurement number to enhance tracking, reporting, and transparency.

The table below provides a detailed overview of the procurement activities implemented and their corresponding values by the entity during the year under review.

National Insurance Company Limited (NIC) 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	No			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	106		1,657,208,857	
Procurement Not Planned	106	100%	1,657,208,857	100%
Procurement Executed as in Plan	10	9%	103,310,562	6%
Procurement Not Executed as in Plan	96	91%	1,553,898,296	94%
Budget Amount for the Activity Approved	106	100%	1,657,208,857	100%
Source of Funding				
Own Source Revenue	106	100%	1,657,208,857	100%
Categories of Procurement				
Goods	88	83%	1,223,853,783	74%
Works	2	2%	22,448,000	1%
Services	16	15%	410,907,074	25%
Methods of Procurement				
National Competitive Bidding (NCB)	1	1%	224,000,000	14%
Request for Quotation (RFQ)	16	15%	211,807,500	13%
Others ie Proforma Invoice etc	79	75%	1,118,090,796	67%
Procurement Activities Executed with NO Methods Available	10	9%	103,310,562	6%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	1%	224,000,000	14%
Contracts Recorded in the Contract Register	1	1%	18,333,000	1%
Contract NOT Recorded in the Contract Register	105	99%	1,638,875,857	99%
Procurement Activities without Procurement Numbers	82	77%	1,258,001,349	76%
Contract Payments Done on Time	11	10%	338,631,000	20%
Contract Payments NOT Done on Time	95	90%	1,318,577,857	80%

Compliance Statement: The National Insurance Company Limited's procurement practices for the 2021 financial year do not comply with key sections of the Public Procurement Act of 2016, including Sections 29 and 37(2). The absence of a procurement plan, the extensive use of non-competitive methods, procurement splitting, and delayed payments indicate significant lapses in transparency, accountability, and value-for-money principles in the entity's procurement processes.

NATIONAL INVESTMENT BOARD (NIB)

During the 2021 financial year, the National Investment Board (NIB) conducted nine (9) procurement activities with a total expenditure of Le 331,268,138, funded entirely by the Government of Sierra Leone. However, three (3) activities, valued at Le 67,002,000 (20% of total procurement value), were not executed as planned, indicating a lack of discipline in procurement planning and execution. This non-compliance contravenes Section 29 of the Public Procurement Act, which mandates that activities align with approved procurement plans.

The procurement activities predominantly involved Goods (89%) while Services constituted 11%. All procurement activities were executed using the Request for Quotation (RFQ) method, a method typically employed for smaller-scale or less complex procurements. The excessive use of RFQs suggests insufficient planning and consideration for more competitive procurement methods. The RFQ method, while valid, lacks the transparency and competitive bidding elements necessary to ensure value for money and fairness. It is recommended that



NIB transitions to open competitive procurement methods, such as tenders or framework agreements, for better value and fairness.

While NIB maintains a procurement unit, it lacks the necessary facilities and resources to function effectively. Furthermore, NIB failed to submit monthly procurement reports to the NPPA using the standard SPF-6 forms. Seven (7) of the procurement activities, constituting 86% of the total value, faced delays in payments. The review revealed that for all procurement activities, the procurement requisition form (SPF-1), which confirms the availability of funds and initiates procurement, lacked the necessary signatories from relevant authorities. This is a significant breach in the procurement process, highlighting a failure in maintaining proper internal controls.

The entity should ensure strict adherence to approved procurement plans and budgets. Any changes to the procurement plan should be updated to maintain compliance with Section 29 (6) of the Public Procurement Act, 2016. To increase transparency and value for money, the entity should reduce reliance on RFQs and adopt open competitive bidding methods. The entity is advised to use open competitive bidding procedures and sign framework contracts for commonly procured items to streamline processes and reduce the frequency of RFQs.

The table below provides a detailed overview of the procurement activities implemented and their corresponding values by the entity during the year under review.

National Investment Board (NIB) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	No			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	9		331,268,138	
Planned Procurement	9	100%	331,268,138	100%
Procurement Executed as in Plan	6	67%	264,266,138	80%
Procurement Not Executed as in Plan	3	33%	67,002,000	20%
Budget Amount for the Activity NOT Approved	9	100%	331,268,138	100%
Source of Funding				
Government of Sierra Leone (GoSL)	9	100%	331,268,138	100%
Categories of Procurement				
Goods	8	89%	329,618,138	100%
Services	1	11%	1,650,000	0%
Methods of Procurement				
Request for Quotation (RFQ)	9	100%	331,268,138	100%
Contracts Recorded in the Contract Register	9	100%	331,268,138	100%
Contract Payments Done on Time	2	22%	47,650,000	14%
Contract Payments NOT Done on Time	7	78%	283,618,138	86%

Compliance Statement: The National Investment Board demonstrated substantial non-compliance with procurement regulations during the 2021 financial year, with significant gaps in procurement planning, payment timeliness, and internal control mechanisms require



substantial improvement to ensure full compliance with the Public Procurement Act and to promote transparency, efficiency, and value for money in public procurement activities.

NATIONAL MEDICAL SUPPLIES AGENCY (NMSA)

For the 2021 financial year, the National Medical Supplies Agency (NMSA) executed a total of thirty-five (35) procurement activities, amounting to Fifty-four Billion, One Hundred and Fifty-eight Million, One Hundred and Eighty-eight Thousand, One Hundred and Forty-seven Leones (Le 54,158,188,147). Of these, 71% were funded by the Government of Sierra Leone, while 29% were donor funded.

Twenty-three (23) activities, representing 66% of the total, with a combined value of Fifty-one Billion, Six Hundred and Eighty-six Million, Seven Hundred and Eighteen Thousand, Five Hundred and Fifty-seven Leones (Le 51,686,718,557), were planned activities. Twelve (12) activities, representing 34%, with a combined value of Two Billion, Four Hundred and Seventy-one Million, Four Hundred and Sixty-nine Thousand, Five Hundred and Ninety Leones (Le 2,471,469,590), were unplanned. Of the 35 procurement activities, twenty-two (22) activities, representing 63%, were executed in compliance with the approved procurement plan. Thirteen (13) activities, representing 37%, were executed outside of the approved procurement plan. These activities did not conform to the planned procurement method or value, violating Section 29 of the Public Procurement Act of 2016. The execution of unplanned and unapproved procurement activities contravenes legal requirements.

The categories of procurement were for goods, works, and services respectively. Goods procured accounted for 57% of the total number of activities through twenty (20) activities, procurement of works accounted for 11% of the total number of activities through four (4) activities whereas the procurement of services accounted for 31% of the total number of activities through eleven (11) procurement activities.

Seven (7) activities (20%) used the International Competitive Bidding (ICB) method, totaling Fifty Billion, Eight Hundred and Ninety-three Million, Three Hundred and Seventy Thousand, Six Hundred and Sixty Leones (Le 50,893,370,660). Eight (8) activities (23%) used the National Competitive Bidding (NCB) method, totaling Two Billion, Nine Hundred and Forty-three Million, Three Hundred and Nine Thousand, Five Hundred and Two Leones (Le 2,943,309,502). The remaining twenty (20) activities (57%) were executed through the Request for Quotation (RFQ) method, amounting to Three Hundred and Twenty-one Million, Five Hundred and Seven Thousand, Nine Hundred and Eighty-five Leones (Le 321,507,985). The excessive reliance on the non-competitive RFQ method, which accounted for 57% of the procurement activities, contravenes Section 37 (2) of the Public Procurement Act of 2016 and undermines the principles of transparency, accountability, fairness, and value for money in public procurement.

The NMSA has a functional procurement unit with the necessary resources and infrastructure in place to operate effectively. However, the entity failed to submit all its monthly procurement reports using the Standard Procurement Form-6 (SPF-6), which could affect the transparency and accountability of its procurement activities.



The table below provides a detailed overview of the procurement activities implemented and their corresponding values by the entity during the year under review.

National Medical Supplies Agency (NMSA) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	No			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	Partial			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	35		54,158,188,147	
Planned Procurement	23	66%	51,686,718,557	95%
Procurement Not Planned	12	34%	2,471,469,590	5%
Procurement Executed as in Plan	22	63%	51,694,466,657	95%
Procurement Not Executed as in Plan	13	37%	2,463,721,490	5%
Budget Amount for the Activity Approved	18	51%	273,119,260	1%
Budget Amount for the Activity NOT Approved	17	49%	53,885,068,887	99%
Source of Funding				
Government of Sierra Leone (GoSL)	25	71%	43,029,976,151	79%
Donor	10	29%	11,128,211,996	21%
Categories of Procurement				
Goods	20	57%	52,089,148,285	96%
Works	4	11%	70,822,400	0%
Services	11	31%	1,998,217,462	4%
Methods of Procurement				
International Competitive Bidding (ICB)	7	20%	50,893,370,660	94%
National Competitive Bidding (NCB)	8	23%	2,943,309,502	5%
Request for Quotation (RFQ)	20	57%	321,507,985	1%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	14	40%	53,821,087,662	99%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	3%	15,592,500	0%
Contracts Recorded in the Contract Register	33	94%	54,104,943,422	100%
Contract NOT Recorded in the Contract Register	2	6%	53,244,725	0%
Procurement Activities without Procurement Numbers	1	3%	11,212,000	0%
Contract Payments Done on Time	35	100%	54,158,188,147	100%

Compliance Statement: Based on the review of the procurement activities for the 2021 financial year, NMSA has demonstrated partial compliance with procurement planning and execution. However, significant issues were identified, including non-compliance with procurement methods, unapproved procurement activities, and incomplete submission of procurement reports. Urgent corrective actions are recommended to ensure full compliance with the Public Procurement Act of 2016 and to improve transparency, accountability, and efficiency in future procurement activities.

NATIONAL MINERAL AGENCY (NMA)

In accordance with Section 14(2)(m) of the Public Procurement Act of 2016, the National Public Procurement Authority (NPPA) conducted a procurement review of the National Mineral Agency (NMA) for activities undertaken during the 2021 financial year. The review covered 49 activities with a total value of Le2,322,209,000, of which 98% was funded by the Government of Sierra Leone and 2% from NMA's own revenue.

The findings indicate that 39 of the reviewed activities (70% of the total expenditure) were aligned with planned procurement activities, while 10 activities (30%) were unplanned. However, only 21 of these activities were executed in line with the approved procurement plan, representing 39% of the total value. Additionally, 10 activities amounting to



Le694,813,750 were unplanned and not included in the approved budget, which violates Section 29 of the Public Procurement Act of 2016.

Further examination of the SPF-1 forms revealed that funding approvals were missing for 15 activities, totaling approximately 30% of the reviewed activities, constituting a breach of the legal framework. The primary procurement categories reviewed included goods, works, and services. The National Competitive Bidding (NCB) method was applied to only one activity (7% of the value). Sole Source was used for another activity (10%), while the remaining 83% were procured via Request for Quotation (RFQ). The overuse of the RFQ method suggests a lack of competition, indicating that procurement items were frequently split to avoid competitive bidding, thereby contravening Section 37(2) of the Act. This practice limits transparency and value for money in the procurement process. The lack of competitive methods undermines transparency and value for money.

Four activities were omitted from the contract register, indicating gaps in record-keeping and compliance with procurement documentation standards. One activity requiring open competitive procedures was executed without NPPA's technical review, violating Section 14(2p) of the Act. The NMA was found to have a structured procurement unit with a dedicated committee and staff, which supports integrity and efficiency in procurement processes.

The entity should all procurement activities are included in the annual procurement plan and approved budget to prevent unplanned expenditures, as required by the Act. All procurement activities should align with the approved budget. The agency must avoid initiating activities without prior budget inclusion or fund availability approval to comply with the Act's requirements. The entity should use open competitive methods for items that could have been aggregated, which would promote transparency and ensure value for money.

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



National Mineral Agency (NMA) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and Inspection Committee Available	Yes			
Partial Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	49		2,322,209,000	
Planned Procurement	39	80%	1,627,395,250	70%
Procurement Not Planned	10	20%	694,813,750	30%
Procurement Executed as in Plan	21	43%	913,700,625	39%
Procurement Not Executed as in Plan	28	57%	1,408,508,375	61%
Budget Amount for the Activity Approved	34	69%	1,548,948,750	67%
Budget Amount for the Activity NOT Approved	15	31%	773,260,250	33%
Source of Funding				
Government of Sierra Leone (GoSL)	48	98%	2,247,209,000	97%
Own Source Revenue	1	2%	75,000,000	3%
Categories of Procurement				
Goods	38	78%	1,989,785,000	86%
Works	2	4%	31,740,000	1%
Services	9	18%	300,684,000	13%
Methods of Procurement				
National Competitive Bidding (NCB)	1	2%	171,350,000	7%
Request for Quotation (RFQ)	47	96%	1,926,393,000	83%
Sole Source	1	2%	224,466,000	10%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	4%	395,816,000	17%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	2%	171,350,000	7%
Procurement Activities above RFQ threshold Executed using RFQ	1	2%	171,350,000	7%
Sole Source/ Restricted Bidding method Endorsed by NPPA	1	2%	224,466,000	10%
Contracts Recorded in the Contract Register	45	92%	2,152,059,000	93%
Contract NOT Recorded in the Contract Register	4	8%	170,150,000	7%
Contract Payments Done on Time	49	100%	2,322,209,000	100%

Compliance Statement: The National Minerals Agency's procurement practices exhibit significant non-compliance with the Public Procurement Act, 2016, specifically in areas of planning, competitive procurement methods, documentation, and reporting. The observed over-reliance on RFQ, poor planning, and incomplete record-keeping undermine transparency and efficiency, critical to achieving value for money in public procurement.

NATIONAL PROTECTED AREA AUTHORITY (NPAA)

The National Public Procurement Authority (NPPA), as mandated under Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review at the National Protected Area Authority (NPAA). The review was based on documents provided by the NPAA, covering procurement activities for the financial year under review. Five (5) procurement activities, valued at Le 150,327,000, were executed by the NPAA based on documents presented for review. All the activities were funded by the Government of Sierra Leone.

Four (4) procurement activities, totaling Le 143,327,000 (95% of the total value), were reported as planned. One (1) procurement activity, valued at Le 7,000,000 (5% of the total value), was executed as an unplanned activity. Out of the five activities reviewed, two (15% of the total value, Le 23,000,000) were executed as planned. However, three activities (85% of the total value, Le 127,327,000) deviated from the approved procurement plan. The failure to execute procurement activities according to the approved plan contravenes the provisions of Section 29 of the Public Procurement Act, 2016.

The categories of procurement were for goods and services that were executed using the National Competitive Bidding (NCB) Request for Quotation (RFQ) methods and other method respectively. Based on the data, four (4) activity amounting to one hundred and twenty-seven

million six hundred and forty-seven thousand Leones (Le 127,647,000) was for the procurement of goods, whilst the remaining one (1) activity amounting to Twenty two Million, Six Hundred and eighty Thousand Leones (Le 22,680,000) were for the procurement of services.

The methods of procurement used were National Competitive Bidding (NCB) Request for Quotation (RFQ) methods and other method respectively. One (1) of the activity amounting to eighty-two million Leones (Le 82,000,000) being 55% of the total value were executed using NCB method, three (3) activities amounting to forty five million six hundred and forty seven thousand Leones (Le 45,647,000) being 30% of the total value were executed using RFQ method and the remaining one activities being 15% of the total value with values of twenty two million six hundred and forty seven thousand Leones was executed using non-competitive method others (proforma invoice).

The use of non-competitive Request for Quotation (RFQ) and other methods of procurement by the entity shows that splitting occurred in the execution of these procurement activities which contravenes section 37 (2) of the Public Procurement Act, 2016. The frequent use of the RFQ method 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 data further shows that one (1) of the activity with values within open competitive methods was implemented without submitting the documents to the NPPA for technical review and endorsement in line with section 14 (2p) of the Public Procurement Act, 2016.

National Protected Area Authority (NPAA) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	No			
Office Computers Available in the Procurement Office	No			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	No			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	5		150,327,000	
Planned Procurement	4	80%	143,327,000	95%
Procurement Not Planned	1	20%	7,000,000	5%
Procurement Executed as in Plan	2	40%	23,000,000	15%
Procurement Not Executed as in Plan	3	60%	127,327,000	85%
Budget Amount for the Activity Approved	3	60%	111,647,000	74%
Budget Amount for the Activity NOT Approved	2	40%	38,680,000	26%
Source of Funding				
Government of Sierra Leone (GoSL)	5	100%	150,327,000	100%
Categories of Procurement				
Goods	4	80%	127,647,000	85%
Services	1	20%	22,680,000	15%
Methods of Procurement				
National Competitive Bidding (NCB)	1	20%	82,000,000	55%
Request for Quotation (RFQ)	3	60%	45,647,000	30%
Others ie Proforma Invoice etc	1	20%	22,680,000	15%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	20%	82,000,000	55%
Contracts Recorded in the Contract Register	5	100%	150,327,000	100%
Procurement Activities without Procurement Numbers	1	20%	22,680,000	15%
Contract Payments Done on Time	2	40%	104,680,000	70%
Contract Payments NOT Done on Time	3	60%	45,647,000	30%



Compliance Statement: The NPAA's procurement practices for the financial year under review demonstrate significant non-compliance with the Public Procurement Act, 2016, including deviations from the procurement plan, improper approval of funds availability, and the frequent use of non-competitive procurement methods. The NPAA must take immediate corrective actions to align its procurement processes with legal requirements, promote transparency, and ensure timely execution and payment of procurement activities.

NATIONAL REVENUE AUTHORITY (NRA)

As mandated by Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a procurement compliance review at the National Revenue Authority (NRA) based on the procurement activities carried out in the 2021 financial year. A total of 123 procurement activities, amounting to Le 34,953,260,294.5, were reviewed, all funded by the NRA's own revenue sources.

Out of 123 activities, 105 (representing 95% of the total value, or Le 33,157,495,214.5) were planned, while 18 activities (Le 1,795,765,080) were unplanned. 46 activities being 78% of the value were executed according to the approved procurement plan. 77 activities representing 22% of the value were not executed as per the plan, violating Section 29 of the Public Procurement Act, 2016, due to a lack of fund availability approval.

Procurement activities were categorized as goods, works, and services. Goods procurement accounted for the largest portion (95 activities totaling Le 26,828,609,290), followed by works (6 activities totaling Le 1,275,116,935.5) and services (22 activities totaling Le 6,849,534,069).

The National Competitive Bidding (NCB) method was used for 40 activities (80% by value), while the Request for Quotation (RFQ) method was used for 83 activities (20% by value). The review flagged overuse of the RFQ method, which may indicate splitting of procurement activities, violating Section 37(2) of the Public Procurement Act. The frequent use of RFQ undermines competition, transparency, and value for money, as open competitive methods should have been used where possible to aggregate similar procurement needs and sign framework contracts.

The review further revealed that the entity did not submit their monthly procurement report using the standard procurement form-six (SPF-6) throughout the financial year. However, it was observed that the entity has a well-structured, dedicated, and functioning procurement unit, procurement committee and a procurement staff responsible to ensure efficiency, integrity, fairness, and value for money in procurement processes. 17 activities involving open competitive methods were implemented without submitting the necessary documents to the NPPA for technical review and endorsement as required by Section 14(2)(p). Additionally, 19 activities were not recorded in the contract register. This shows that the entity's register was not updated and further questions whether all the procurement records were presented to the team for review. Payment for 66 procurement activities, constituting 18% of the total value, were delayed, negatively impacting suppliers, particularly small- and medium-sized enterprises (SMEs). The NRA should ensure that all procurement activities are executed in strict alignment with the approved procurement plan. Where necessary, the

procurement plan should be regularly updated as provided for in section 29(6) of the PPA, 2016. To enhance competition and transparency, the entity should limit the use of RFQ and prioritize open competitive methods, particularly for frequent and similar procurement items.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the National Revenue Authority;

National Revenue Authority (NRA) 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		Yes		
Procurement Plan Reviewed and Endorsed by NPPA		Yes		
Procurement Office with Adequate Facilities		Yes		
Office Computers Available in the Procurement Office		Yes		
Functioning Procurement Committee Available		Yes		
Copies of Legal Framework Available (Act, Regulation, Manual)		Yes		
Goods Received and inspection Committee Available		Yes		
Monthly Submission of SPF-6 Report to NPPA		No		
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	123		34,953,260,295	
Planned Procurement	105	85%	33,157,495,215	95%
Procurement Not Planned	18	15%	1,795,765,080	5%
Procurement Executed as in Plan	46	37%	27,372,677,742	78%
Procurement Not Executed as in Plan	77	63%	7,580,582,553	22%
Budget Amount for the Activity NOT Approved	123	100%	34,953,260,295	100%
Source of Funding				
Own Source Revenue	123	100%	34,953,260,295	100%
Categories of Procurement				
Goods	95	77%	26,828,609,290	77%
Works	6	5%	1,275,116,936	4%
Services	22	18%	6,849,534,069	20%
Methods of Procurement				
National Competitive Bidding (NCB)	40	33%	27,839,833,807	80%
Request for Quotation (RFQ)	83	67%	7,113,426,488	20%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	38	31%	26,704,093,807	76%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	17	14%	4,636,494,453	13%
Procurement Activities above RFQ threshold Executed using RFQ	14	11%	3,498,254,453	10%
Contracts Recorded in the Contract Register	104	85%	32,863,778,985	94%
Contract NOT Recorded in the Contract Register	19	15%	2,089,481,310	6%
Contract Payments Done on Time	57	46%	28,606,902,450	82%
Contract Payments NOT Done on Time	66	54%	6,346,357,845	18%

Compliance Statement: The National Revenue Authority demonstrated partial compliance with the Public Procurement Act, 2016. While there is evidence of a structured procurement system, areas requiring improvement include adherence to approved procurement plans, use of competitive procurement methods, failure to obtain funds availability approval using SPF-1 and timely contract payments. To improve compliance, the NRA should adopt more stringent procurement planning, enhance transparency by limiting RFQ usage, ensure timely payments, and adhere to reporting and record-keeping requirements. Addressing these issues will strengthen procurement integrity, competition, and value for money within the entity.



NATIONAL SOCIAL SECURITY AND INSURANCE TRUST (NASSIT)

The National Public Procurement Authority (NPPA), as mandated under Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review of the National Social Security and Insurance Trust (NASSIT). This review focused on procurement activities carried out during the 2021 financial year. The report presented covers a total of 178 procurement activities valued at Le 70,712,000,575 (seventy billion, seven hundred and twelve million, five hundred and seventy-five Leones). Notably, 84% of these activities were funded through NASSIT's own revenue sources, while 16% were financed by the Consolidated Revenue Fund.

A total of 150 activities, worth Le 65,412,654,705 (93% of the total procurement value), were executed according to the approved procurement plan. 28 activities, totaling Le 5,299,345,870 (7% of the total value), were unplanned procurement activities executed by the entity in violation of Section 29 of the PPA. Of the planned activities, 12% of the value (25 activities) were executed as planned, while 88% (153 activities) deviated from the approved procurement plan.

Procurement methods included International Competitive Bidding (ICB), National Competitive Bidding (NCB), and Request for Quotation (RFQ) respectively. ICB was used for eight activities, totaling 75% of the total value (Le 52,758,043,364). NCB was used for 12 activities, totaling 10% of the total value (Le 7,094,540,892). RFQ was used for 158 activities, totaling 15% of the total value (Le 10,859,416,319). The overuse of the RFQ method, particularly for 158 activities, undermines competition and transparency. This suggests that procurement activities may have been split inappropriately, contravening Section 37(2) of the Public Procurement Act, 2016. The entity should aggregate frequently purchased items and use open competitive methods and sign framework contracts to ensure fairness and value for money.

The procurements included goods (74% of activities and 23% of the total value), works (15% of activities and 73% of the total value), and services (11% of activities and 3% of the total value).

NASSIT did not submit their monthly procurement reports using the required Standard Procurement Form 6 (SPF-6), as mandated by the Public Procurement Act, 2016. This failure limits oversight and hinders transparency in procurement activities. 17 activities conducted through open competitive methods did not submit the required documentation to the NPPA for technical review and endorsement, in violation of Section 14(2)(p) of the Public Procurement Act. 21 activities were not recorded in NASSIT's contract register, raising concerns about the completeness of procurement records and whether all activities were accounted for in the review process. Payments for 42 activities, representing 16% of the total value, were delayed. NASSIT does not have an established Goods Received and Inspection (GR&I) committee, which is a violation of Section 47 of the Public Procurement Regulation, 2020. This committee is crucial for ensuring that goods meet specifications and are in good condition before payment.

The entity should ensure all procurement activities are planned and approved and align with the approved procurement plan, promoting compliance and enhancing fiscal responsibility. The entity should update the approved procurement plan to reflect actual execution in line



with Section 29(6) of the PPA. NASSIT should reduce reliance on the RFQ method and prioritize competitive procurement methods (ICB and NCB), ensuring transparency and accountability in the procurement process. The entity should consistently submit SPF-6 forms and update the contract register to maintain transparency and accountability. NASSIT should also ensure all procurement activities falling within competitive thresholds are submitted to NPPA for technical review.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity;

National Social Security and Insurance Trust (NASSIT) 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		Yes		
Procurement Plan Reviewed and Endorsed by NPPA		Yes		
Procurement Office with Adequate Facilities		Yes		
Office Computers Available in the Procurement Office		Yes		
Functioning Procurement Committee Available		Yes		
Copies of Legal Framework Available (Act, Regulation, Manual)		Yes		
Goods Received and Inspection Committee Available		No		
Monthly Submission of SPF-6 Report to NPPA		Yes		
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	178		70,712,000,575	
Planned Procurement	150	84%	65,412,654,705	93%
Procurement Not Planned	28	16%	5,299,345,870	7%
Procurement Executed as in Plan	25	14%	8,571,001,988	12%
Procurement Not Executed as in Plan	153	86%	62,140,998,587	88%
Budget Amount for the Activity Approved	169	95%	66,928,640,148	95%
Budget Amount for the Activity NOT Approved	9	5%	3,783,360,427	5%
Source of Funding				
Government of Sierra Leone (GoSL)	28	16%	1,621,302,000	2%
Own Source Revenue	150	84%	69,090,698,575	98%
Categories of Procurement				
Goods	131	74%	16,396,346,366	23%
Works	27	15%	51,944,225,059	73%
Services	20	11%	2,371,429,150	3%
Methods of Procurement				
International Competitive Bidding (ICB)	8	4%	52,758,043,364	75%
National Competitive Bidding (NCB)	12	7%	7,094,540,892	10%
Request for Quotation (RFQ)	158	89%	10,859,416,319	15%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	16	9%	56,278,029,325	80%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	17	10%	5,697,789,981	8%
Procurement Activities above RFQ threshold Executed using RFQ	14	8%	4,304,089,550	6%
Contracts Recorded in the Contract Register	157	88%	62,155,695,754	88%
Contract NOT Recorded in the Contract Register	21	12%	8,556,304,821	12%
Contract Payments Done on Time	136	76%	59,380,490,510	84%
Contract Payments NOT Done on Time	42	24%	11,331,510,065	16%

Compliance Statement: The procurement activities of NASSIT for the 2021 financial year exhibit multiple instances of non-compliance with the Public Procurement Act, 2016, and related regulations. Significant issues include improper use of RFQs, failure to adhere to procurement plans, delayed payments, and the absence of essential committees, all of which undermine transparency, competition, and accountability in procurement practices. NASSIT must take immediate corrective actions to address these issues and ensure compliance with the legal framework governing public procurement.



NATIONAL SPORTS AUTHORITY (NSA)

The National Public Procurement Authority (NPPA), in compliance with the provisions of Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement compliance review of the National Sport Authority (NSA) for the financial year under review. The review assessed 15 procurement activities carried out by the NSA with a total value of Le 7,161,093,109 (seven billion one hundred and sixty-one million ninety-three thousand one hundred and nine Leones) based on documents presented to the team for review. All these activities were 100% funded by the Government of Sierra Leone from the Consolidated Revenue Fund.

Six activities, totaling Le 447,521,268 (6% of the total value), were reported as planned. Nine activities, totaling Le 6,713,571,841 (94% of the total value), were executed without prior planning. Three activities (4% of the total value, Le 269,931,268) were executed as planned. Twelve activities (96% of the total value, Le 6,891,161,841) were not executed in line with the approved procurement plan. This violates Section 29 of the Public Procurement Act, 2016.

Based on the data, five (5) of the activity amounting to two hundred and forty-nine million tree hundred thousand Leones (Le 249,300,000) was for the procurement of goods, with one (1) activity amounting to one hundred and ninety-eight million two hundred and twenty-one thousand two hundred and sixty-eight Leones (Le 198,221,268) were for the procurement of works whilst, the remaining nine (9) activities amounting to six billion seven hundred and thirty million five hundred and seventy-one thousand eight hundred and fourteen Leones (6,713,571,841) were for the procurement of services.

All activities, totaling Le 7,161,093,109, were executed using the non-competitive Request for Quotation (RFQ) method, which contravenes Section 37(2) of the Public Procurement Act. The overuse of the RFQ method undermines competition and fails to ensure transparency, fairness, and value for money. The frequent use of RFQ suggests the splitting of procurement activities to bypass competitive methods. This violates the principle of aggregation for similar goods, services, and works, which should have been procured using open competitive methods and sign framework contracts.

Nine procurement activities, amounting to Le 6,713,571,841, were executed without submitting documents to the NPPA for technical review and endorsement, violating Section 14(2p) of the Public Procurement Act. One procurement activity was not recorded in the entity's contract register, raising concerns about the completeness and accuracy of procurement records. Payments for two procurement activities, totaling 4% of the total value (Le 269,931,268), were delayed. Such delays negatively affect contractors, particularly SMEs, and can lead to financial strain and cash flow problems. The NSA failed to submit their monthly procurement reports using the standard Procurement Form Six (SPF-6) throughout the financial year, which is a compliance requirement.

The NSA should ensure that all procurement activities are executed in alignment with an approved and updated procurement plan. The NSA should diversify procurement methods to include open competitive processes rather than relying solely on RFQ. It should aggregate similar procurement needs and follow the competitive tendering process to promote fairness, transparency, and value for money. The NSA should maintain a comprehensive and up-to-



date contract register for all procurement activities and ensure complete records are available for review. Despite the issues identified, the NSA has a well-structured procurement unit, committee, and staff who ensure efficiency, integrity, fairness, and value for money in procurement processes.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the National Sports Authority (NSA);

National Sports Authority (NSA) 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		Yes		
Procurement Plan Reviewed and Endorsed by NPPA		Yes		
Procurement Office with Adequate Facilities		No		
Office Computers Available in the Procurement Office		Yes		
Functioning Procurement Committee Available		Yes		
Copies of Legal Framework Available (Act, Regulation, Manual)		Yes		
Goods Received and Inspection Committee Available		Yes		
Monthly Submission of SPF-6 Report to NPPA		No		
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	15		7,161,093,109	
Planned Procurement	6	40%	447,521,268	6%
Procurement Not Planned	9	60%	6,713,571,841	94%
Procurement Executed as in Plan	3	20%	269,931,268	4%
Procurement Not Executed as in Plan	12	80%	6,891,161,841	96%
Budget Amount for the Activity NOT Approved	15	100%	7,161,093,109	100%
Source of Funding				
Government of Sierra Leone (GoSL)	15	100%	7,161,093,109	100%
Categories of Procurement				
Goods	5	33%	249,300,000	3%
Works	1	7%	198,221,268	3%
Services	9	60%	6,713,571,841	94%
Methods of Procurement				
Request for Quotation (RFQ)	15	100%	7,161,093,109	100%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	9	60%	6,828,444,109	95%
Procurement Activities above RFQ threshold Executed using RFQ	9	60%	6,828,444,109	95%
Contracts Recorded in the Contract Register	14	93%	6,680,275,446	93%
Contract NOT Recorded in the Contract Register	1	7%	480,817,663	7%
Contract Payments Done on Time	13	87%	6,898,290,928	96%
Contract Payments NOT Done on Time	2	13%	262,802,181	4%

Compliance Statement: The review of the NSA's procurement activities revealed several compliance gaps, including the execution of unapproved procurement activities, the exclusive use of RFQ methods, and failure to adhere to reporting and documentation requirements. These lapses indicate significant non-compliance with the provisions of the Public Procurement Act, 2016. The organization did not fully adhere to the principles of planning, competitive procurement, and timely payments. Immediate corrective measures are required to align NSA's practices with the provisions of the Act, ensuring accountability, transparency, and value for money in public procurement.

NATIONAL TELECOMMUNICATIONS COMMISSION (NaTCOM)

The National Public Procurement Authority (NPPA) conducted a review of procurement activities at the National Telecommunications Commission (NATCOM) for the 2021 financial year. This review covered thirty-seven procurement activities with a total value of Le 2,245,359,891.16 based on documents presented for review. Of these, 8% were funded by the Government of Sierra Leone, while 92% were funded through NATCOM's own revenue.



Out of the 37 activities reviewed, 27 activities, totaling Le 1,548,415,700 (69% of total value), were categorized as planned procurement activities. The remaining 10 activities, totaling Le 696,944,191.16 (31%), were unplanned. Only 38% of the value of planned activities were executed as per the approved procurement plan, while 62% were not. This non-compliance with the procurement plan violates Section 29 of the Public Procurement Act, 2016.

The procurement categories included goods, works, and services. A total of 25 activities involved the procurement of goods (Le 1,266,880,700), one activity involved works (Le 96,600,000), and 11 activities were for services (Le 881,879,191.16). Disappointingly, all of the 37 activities were executed using the non-competitive method Request for Quotation (RFQ) method. The frivolous use of the non-competitive RFQ method raises concerns about procurement fragmentation and splitting, contravening the Act's requirement for competitive bidding. Aggregating similar procurement items and using open competitive methods would have ensured better value for money, transparency, and fairness.

Based on the SPF-1 forms reviewed, five (5) of the activities were not approved in line with the procurement initiation process. One activity involving open competitive methods was implemented without submitting the necessary documents to the NPPA for technical review and endorsement, in violation of Section 14(2)(p) of the Public Procurement Act. Eight activities were not recorded in the entity's contract register, indicating poor record-keeping practices. Additionally, the entity failed to submit monthly procurement reports using the Standard Procurement Form-Six (SPF-6) throughout the year.

NATCOM should utilize open competitive procurement methods for all procurement activities above the threshold for RFQ and aggregate similar procurement activities to ensure compliance with competition principles. NATCOM should regularly update its contract register and ensure all procurement activities are recorded and made available for future reviews. All procurement activities should strictly follow the approved procurement plan and budget. Unplanned activities must be updated in the plan in compliance with Section 29(6) of the PPA, 2016.

The table below provides summary analysis of procurement activities, and their financial impact carried out by the entity:



National Telecommunications Commission (NATCOM) 2021 Procurements Overview					
Indicators		Outcomes			
Procurement Systems Review					
Established Procurement Unit		Yes			
Procurement Officers Available		Yes			
Signed and Approved Procurement Plan		Yes			
Procurement Plan Reviewed and Endorsed by NPPA		Yes			
Procurement Office with Adequate Facilities		No			
Office Computers Available in the Procurement Office		No			
Functioning Procurement Committee Available		Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)		Yes			
Goods Received and inspection Committee Available		Yes			
Monthly Submission of SPF-6 Report to NPPA		No			
Procurement Process Review					
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements	
Total Procurement	37		2,245,359,891		
Planned Procurement	27	73%	1,548,415,700	69%	
Procurement Not Planned	10	27%	696,944,191	31%	
Procurement Executed as in Plan	14	38%	851,823,691	38%	
Procurement Not Executed as in Plan	23	62%	1,393,536,200	62%	
Budget Amount for the Activity Approved	32	86%	1,782,332,891	79%	
Budget Amount for the Activity NOT Approved	5	14%	463,027,000	21%	
Source of Funding					
Government of Sierra Leone (GoSL)	3	8%	266,420,000	12%	
Own Source Revenue	34	92%	1,978,939,891	88%	
Categories of Procurement					
Goods	25	67.6%	1,266,880,700	56%	
Works	1	2.7%	96,600,000	4%	
Services	11	29.7%	881,879,191	39%	
Methods of Procurement					
Request for Quotation (RFQ)	37	100%	2,245,359,891	100%	
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)		4	11%	474,020,000	21%
Procurement Activities above RFQ threshold Executed using RFQ		2	5%	274,020,000	12%
Contracts Recorded in the Contract Register		29	78%	1,556,987,391	69%
Contract NOT Recorded in the Contract Register		8	22%	688,372,500	31%
Contract Payments Done on Time		27	73%	1,563,504,891	70%
Contract Payments NOT Done on Time		10	27%	681,855,000	30%

Compliance Statement: Based on the review of procurement activities at NATCOM, there were significant deviations from the provisions of the Public Procurement Act, 2016. The procurement process was marked by excessive use of non-competitive procurement methods with excessive reliance on RFQ methods, the execution of unplanned and budget-unapproved activities, failure to submit monthly reports, and lack of proper documentation and reporting. These findings highlight a need for greater compliance with procurement legal framework to enhance transparency, accountability, and value for money in public procurement.

NATIONAL TOURIST BOARD (NTB)

As mandated by Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority undertook a procurement review at the National Tourist Board (NTB) for the financial year under review. The review analyzed 16 procurement activities with a total value of Le 8,257,622,599 (eight billion two hundred and fifty-seven million six hundred twenty-two thousand five hundred and ninety-nine Leones). Of these activities, 63% were funded by the Government of Sierra Leone and 38% by donor funds.

Out of the 16 procurement activities reviewed, the findings revealed that 3 activities, amounting to Le 56,948,000 (1% of total value), were planned procurement activities. The remaining 13 activities, totaling Le 8,200,674,599 (99%), were unplanned, executed outside the approved procurement plan. Disappointingly, none of the executed activities adhered to the approved procurement plan. This represents a violation of Section 29 of the Public Procurement Act, which mandates that procurement must be carried out in line with the approved procurement plan.

The procurement activities were categorized as follows: **Goods:** One activity amounting to Le 15,410,000. **Works:** Two activities totaling Le 8,038,709,599. **Services:** Thirteen activities totaling Le 203,503,000.

Procurement methods employed included: **National Competitive Bidding (NCB):** One activity valued at Le 8,018,209,599 (97% of total value). **Request for Quotation (RFQ):** Eight activities totaling Le 144,075,000 (2% of total value). **Other Methods (Proforma Invoice, Internal memo etc):** Seven activities totaling Le 95,338,000 (1% of total value). The extensive use of RFQ and Other methods indicates splitting of contracts, which is a violation of Section 37(2) of the Public Procurement Act. This compromises the principles of competition, transparency, and fairness in public procurement, reducing the value for money and undermining the effectiveness of the procurement process. The NTB should aggregate similar procurement items and use open competitive methods to ensure better outcomes.

The NTB failed to submit the required contract register, hindering the ability to track the total number of contracts signed during the year and assess their respective statuses. This failure constitutes a violation of Section 19(h) of the Public Procurement Act, 2016.

The table below provides summary analysis of procurement activities, and their financial impact carried out by the entity:

National Tourist Board (NTB) 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		Yes		
Procurement Plan Reviewed and Endorsed by NPPA		Yes		
Procurement Office with Adequate Facilities		Yes		
Office Computers Available in the Procurement Office		Yes		
Functioning Procurement Committee Available		Yes		
Copies of Legal Framework Available (Act, Regulation, Manual)		Yes		
Goods Received and Inspection Committee Available		Yes		
Monthly Submission of SPF-6 Report to NPPA		Yes		
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	16		8,257,622,599	
Planned Procurement	3	19%	56,948,000	1%
Procurement Not Planned	13	81%	8,200,674,599	99%
Procurement Not Executed as in Plan	16	100%	8,257,622,599	100%
Budget Amount for the Activity NOT Approved	16	100%	8,257,622,599	100%
Source of Funding				
Government of Sierra Leone (GoSL)	10	63%	164,423,000	2%
Donor	6	38%	8,093,199,599	98%
Categories of Procurement				
Goods	1	6%	15,410,000	0%
Works	2	13%	8,038,709,599	97%
Services	13	81%	203,503,000	2%
Methods of Procurement				
National Competitive Bidding (NCB)	1	6%	8,018,209,599	97%
Request for Quotation (RFQ)	8	50%	144,075,000	2%
Others ie Proforma Invoice etc	7	44%	95,338,000	1%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	6%	8,018,209,599	97%
Contract Payments Done on Time	11	69%	8,120,209,599	98%
Contract Payments NOT Done on Time	5	31%	137,413,000	2%

Compliance Statement: The National Tourist Board (NTB) did not comply with key provisions of the Public Procurement Act, 2016, including failure to adhere to the approved procurement plan, improper use of non-competitive procurement methods, delayed payments, and non-submission of a contract register. These actions constitute violations of the Act and undermine the principles of transparency, accountability, and effective



procurement management. The NTB is urged to rectify these issues to ensure compliance with the legal and regulatory framework governing public procurement in Sierra Leone.

NATIONAL WATER RESOURCES MANAGEMENT AGENCY (NWRMA)

The National Public Procurement Authority (NPPA), in accordance with Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review at the National Water Resources Management Agency (NWRMA). The review covered sixty-seven (67) procurement activities carried out by NWRMA during the financial year under review, with a total value of Le 784,880,777.79. Of these, 63% were funded by the Government of Sierra Leone, and 38% by donor funds.

The findings revealed that only three (3) activities, amounting to Le 56,948,000 (1% of the total value), were planned procurement activities, while the remaining thirteen (13) activities, valued at Le 8,200,674,599 (99% of the total value), were unplanned. This constitutes a violation of Section 29 of the Public Procurement Act, which mandates that procurement activities should align with an approved procurement plan.

The procurement categories included goods, works, and services, with all activities executed using the Request for Quotation (RFQ) method. Notably, one (1) activity valued at Le 675,434,277.79 was for goods, one (1) activity for works at Le 2,850,000, and fifteen (15) activities for services valued at Le 106,596,500. The excessive reliance on RFQs undermines the principles of competition, transparency, fairness, and value for money, which are central to effective public procurement. The use of RFQ should have been limited to cases where competitive methods were not feasible, and aggregated purchasing should have been pursued for frequently purchased items. This contravenes Section 37(2) of the Public Procurement Act, 2016.

The review also revealed that none of the 67 procurement activities were paid on time, which could result in significant financial strain, particularly for small and medium-sized enterprises (SMEs). Additionally, the entity failed to submit a contract register, making it impossible to track the total number of contracts signed and their status. This is a violation of Section 19(h) of the Public Procurement Act, 2016.

The table below provides summary analysis of procurement activities, and their financial impact carried out by the entity:

National Water Resources Management Agency (NWRMA) 2021 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	67		784,880,778	
Planned Procurement	49	73%	515,616,500	66%
Procurement Not Planned	18	27%	269,264,278	34%
Procurement Executed as in Plan	33	49%	382,572,278	49%
Procurement Not Executed as in Plan	34	51%	402,308,500	51%
Budget Amount for the Activity NOT Approved	67	100%	784,880,778	100%
Source of Funding				
Government of Sierra Leone (GoSL)	65	97%	635,298,000	81%
Donor	2	3%	149,582,778	19%
Categories of Procurement				
Goods	51	76%	675,434,278	86%
Works	1	1%	2,850,000	0%
Services	15	22%	106,596,500	14%
Methods of Procurement				
Request for Quotation (RFQ)	67	100%	782,780,778	
Contract Payments NOT Done on Time	67	100%	784,880,778	100%

Compliance Summary: The NWRMA's procurement practices were found to be in non-compliance with several provisions of the Public Procurement Act of 2016, including failure to adhere to the approved procurement plan, reliance on non-competitive RFQ methods, delayed payments, and the absence of a contract register. These violations underscore the need for improved planning, competitive procurement methods, and timely payment processes to ensure adherence to procurement laws and promote transparency, accountability, and value for money.

NATIONAL YOUTH SERVICE (NYS)

The National Public Procurement Authority (NPPA), in accordance with Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review of the National Youth Service (NYS). The review examined thirty-seven (37) procurement activities, totaling Le 3,579,361,416 for the financial year. All procurement activities were funded through the Consolidated Revenue Funds.

Of the thirty-seven activities, 44% (Le 1,563,904,000) were planned, while 56% (Le 2,015,457,416) were unplanned. 19% of activities were not executed in alignment with the approved procurement plan, violating Section 29 of the Public Procurement Act, 2016.

Various methods were used, including National Competitive Bidding (NCB), Request for Quotation (RFQ), and other non-approved methods. The majority of procurement was for goods (97%) through National Competitive Bidding (NCB) and Request for Quotation (RFQ) methods, with 28 activities using RFQ, which undermines competition and violates Section 37(2) of the Public Procurement Act, 2016. Only 11% of activities were conducted through the open competitive NCB method. A concerning 76% of activities used non-competitive RFQ or other methods. Four activities, worth Le 2,550,750,000, were executed using RFQ despite being above the RFQ threshold, indicating improper splitting of procurement. The use of non-

competitive Request for Quotation (RFQ) method of procurement by the entity shows that splitting occurred in the execution of these procurement activities which contravenes section 37 (2) of the Public Procurement Act, 2016. The frequent use of the RFQ/Other methods 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 to sign framework contract.

The entity did not submit their monthly procurement report using the standard form (SPF-6), as required. The data further shows nineteen (19) of the activities were not recorded in the contract register of the entity. This shows that the entity's register was not updated and further questions whether all the procurement records were presented to the team for review. Furthermore, the review identified issues such as delays in payments, unassigned procurement numbers, and incomplete procurement records, all of which hinder accountability and traceability.

The table below provides summary analysis of procurement activities, and their financial impact carried out by the entity:

National Youth Service (NYS) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	37		3,579,361,416	
Planned Procurement	22	59%	1,563,904,000	44%
Procurement Not Planned	15	41%	2,015,457,416	56%
Procurement Executed as in Plan	7	19%	409,199,000	11%
Procurement Not Executed as in Plan	30	81%	3,170,162,416	89%
Budget Amount for the Activity Approved	9	24%	251,660,000	7%
Budget Amount for the Activity NOT Approved	28	76%	3,327,701,416	93%
Source of Funding				
Government of Sierra Leone (GoSL)	37	100%	3,579,361,416	100%
Categories of Procurement				
Goods	33	89%	3,572,174,416	100%
Services	4	11%	7,187,000	0%
Methods of Procurement				
National Competitive Bidding (NCB)	4	11%	2,550,750,000	71%
Request for Quotation (RFQ)	28	76%	1,013,932,916	28%
Others ie Proforma Invoice etc	4	11%	14,208,500	0%
Procurement Activities Executed with NO Methods Available	1	3%	213,746,916	6%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	4	11%	2,550,750,000	71%
Procurement Activities above RFQ threshold Executed using RFQ	1	3%	213,746,916	6%
Contracts Recorded in the Contract Register	18	49%	3,297,735,916	92%
Contract NOT Recorded in the Contract Register	19	51%	281,625,500	8%
Procurement Activities without Procurement Numbers	4	11%	14,208,500	0%
Contract Payments Done on Time	36	97%	3,569,761,416	100%
Contract Payments NOT Done on Time	1	3%	9,600,000	0%

Compliance Statement: Based on the review, it is concluded that the National Youth Service (NYS) is non-compliant with several provisions of the Public Procurement Act, 2016, particularly concerning unplanned procurement activities, inadequate use of competitive

procurement methods, and failure to maintain proper records. Immediate corrective actions are recommended to ensure compliance and improve the overall procurement process.

NJALA UNIVERSITY (NU)

The National Public Procurement Authority (NPPA) conducted a procurement review at Njala University (NU) as mandated by Section 14(2)(m) of the Public Procurement Act, 2016. The review examined 98 procurement activities totaling Le 5,130,262,510, all funded by the Government of Sierra Leone through the Consolidated Fund for the 2021 financial year.

However, a substantial discrepancy was noted between the approved procurement plan and actual execution. Of these activities, 89 (94% of the total value) were planned procurement activities, while 9 (6% of the value) were unplanned. Furthermore, 17 activities (34%) were executed as planned, while 81 activities (66%) deviated from the approved procurement plan, representing non-compliance with Section 29 of the Public Procurement Act, 2016.

The majority of procurement (97 activities, 98% of the value) was for goods (Le 5,031,905,310), with a smaller portion for works (Le 98,357,200) and services (Le 300,684,000). Procurement was mainly carried out using the Request for Quotation (RFQ) method (95 activities, 82% of total value), which is not in line with best practices and indicates excessive use of RFQ over open competitive bidding. This suggests artificial splitting of procurement activities to avoid open competition, which violates Section 37(2) of the Public Procurement Act, 2016 and shows complete lack of discipline in execution of the procurement activities. The entity is encouraged to use an open competitive method of procurement to sign framework contract by accumulating the values of frequently procured items of similar nature.

Additionally, 96 activities were not recorded in the contract register, highlighting a lack of proper record-keeping and transparency. Delays in payments for 16 activities (16% of the total value) were also identified, which could cause financial strain, particularly for small and medium-sized enterprises (SMEs).

The table below provides summary analysis of procurement activities, and their financial impact carried out by the entity:

Njala University (NU) 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	Yes			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	98		5,130,262,510	
Planned Procurement	89	91%	4,808,529,080	94%
Procurement Not Planned	9	9%	321,733,430	6%
Procurement Executed as in Plan	17	17%	1,744,253,259	34%
Procurement Not Executed as in Plan	81	83%	3,386,009,251	66%
Budget Amount for the Activity Approved	95	97%	4,906,894,130	96%
Budget Amount for the Activity NOT Approved	3	3%	223,368,380	4%
Source of Funding				
Government of Sierra Leone (GoSL)	98	100%	5,130,262,510	100%
Categories of Procurement				
Goods	97	99%	5,031,905,310	98%
Works	1	1%	98,357,200	2%
Methods of Procurement				
National Competitive Bidding (NCB)	3	3%	949,490,210	19%
Request for Quotation (RFQ)	95	97%	4,180,772,300	81%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	1%	894,000,000	17%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	4	4%	280,315,210	5%
Procurement Activities above RFQ threshold Executed using RFQ	2	2%	224,825,000	4%
Contracts Recorded in the Contract Register	2	2%	90,367,000	2%
Contract NOT Recorded in the Contract Register	96	98%	5,039,895,510	98%
Contract Payments Done on Time	82	84%	4,320,339,980	84%
Contract Payments NOT Done on Time	16	16%	809,922,530	16%

NUCLEAR SAFETY AND RADIATION PROTECTION AGENCY

In accordance with Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority conducted a procurement review at the Nuclear Safety and Radiation Protection Agency. The review focused on the procurement activities carried out during the 2021 financial year, involving forty-one (41) activities with a total value of Le 853,066,200, fully funded by the Government of Sierra Leone through the consolidated fund.

The findings indicate that thirty-seven (37) of the activities, amounting to Le 777,511,200 (91% of the total value), were planned, while four (4) activities totaling Le 75,555,000 were unplanned. Additionally, 67% of the activities (28 out of 41) were executed as planned, while 33% (13 activities) deviated from the approved procurement plan. It was noted that none of the forty-one activities received prior funds availability approval, which constitutes a violation of Section 29 of the Public Procurement Act, 2016.

The procurement methods used were primarily the non-competitive Request for Quotation (RFQ) method, with a total of twenty-seven (27) activities (61% of the value) executed through RFQ, amounting to Le 518,111,200. However, fourteen (14) activities were executed using non-approved procurement methods, such as proforma invoices, amounting to Le 334,955,000. This practice of artificial splitting to avoid competitive processes contravenes Section 37(2) of the Public Procurement Act and demonstrates a lack of discipline in procurement execution.

Three activities were executed without assigning unique procurement numbers, hindering proper tracking and monitoring. Additionally, none of the 41 activities were recorded in the contract register, raising concerns about the completeness of the procurement records provided for review.

The table below provides summary analysis of procurement activities, and their financial impact carried out by the entity:

Nuclear safety and Radiation Protection Agency 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	41		853,066,200	
Planned Procurement	37	90%	777,511,200	91%
Procurement Not Planned	4	10%	75,555,000	9%
Procurement Executed as in Plan	28	68%	573,111,200	67%
Procurement Not Executed as in Plan	13	32%	279,955,000	33%
Budget Amount for the Activity NOT Approved	41	100%	853,066,200	100%
Source of Funding				
Government of Sierra Leone (GoSL)	41	100%	853,066,200	100%
Categories of Procurement				
Goods	13	32%	353,215,000	41%
Services	28	68%	499,851,200	59%
Methods of Procurement				
Request for Quotation (RFQ)	27	66%	518,111,200	61%
Others ie Proforma Invoice etc	14	34%	334,955,000	39%
Contract NOT Recorded in the Contract Register	41	100%	853,066,200	100%
Procurement Activities without Procurement Numbers	3	7%	58,055,000	7%
Contract Payments Done on Time	41	100%	853,066,200	100%

Compliance Summary: The review of the procurement activities undertaken by the Nuclear Safety and Radiation Protection Agency for the 2021 financial year shows significant non-compliance with the Public Procurement Act, 2016. Specifically, there were violations regarding the absence of funds availability approval, misuse of procurement methods, artificial splitting of procurement activities, and failure to update the procurement register. It is recommended that the NSRPA adopt open competitive procurement methods and ensure better documentation and compliance with procurement regulations to improve transparency and efficiency in future procurement activities.

OFFICE OF NATIONAL SECURITY (ONS)

The National Public Procurement Authority (NPPA), in accordance with Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review at the Office of National Security (ONS). The review focused on activities reported during the 2021 financial year, which totaled twenty (20) activities valued at Le1,824,141,900, all funded by the Government of Sierra Leone.

Out of the twenty activities, 66% (11 activities worth Le1,212,887,900) were planned, while the remaining 34% (9 activities valued at Le611,254,000) were unplanned. Although 84% of

the planned activities (Le1,023,840,200) were executed as planned, 16% (Le190,047,700) deviated from the approved procurement plan.

The procurement categories involved goods, works, and services, with most activities (18 activities valued at Le1,802,877,900) focused on the procurement of goods. One activity was for works (Le7,764,000), and one activity for services (Le13,500,000).

Procurement methods employed included National Competitive Bidding (NCB), Request for Quotation (RFQ), and non-procurement methods. NCB was used for 92% of the total value (Le1,678,811,400), while RFQ accounted for 8% (Le137,566,500). Additionally, one activity (Le7,764,000) was executed through non-procurement methods. The inappropriate use of RFQ and non-procurement methods indicated a lack of proper planning, violating Section 37(2) of the Public Procurement Act, 2016.

The review also highlighted that the ONS failed to submit monthly procurement reports using the standard Procurement Form-Six (SPF-6) for the entire financial year. Two of the activities executed through open competitive methods were not submitted to the NPPA for technical review, as required by Section 14(2p) of the Public Procurement Act, 2016. Furthermore, six activities were not recorded in the entity's contract register, raising concerns about incomplete procurement records.

The table below provides summary analysis of procurement activities, and their financial impact carried out by the entity:

Office of National Security (ONS) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	20		1,824,141,900	
Planned Procurement	11	55%	1,212,887,900	66%
Procurement Not Planned	9	45%	611,254,000	34%
Procurement Executed as in Plan	11	55%	1,536,535,000	84%
Procurement Not Executed as in Plan	9	45%	287,606,900	16%
Budget Amount for the Activity Approved	7	35%	349,336,500	19%
Budget Amount for the Activity NOT Approved	13	65%	1,474,805,400	81%
Source of Funding				
Government of Sierra Leone (GoSL)	20	100%	1,824,141,900	100%
Categories of Procurement				
Goods	18	90%	1,802,877,900	99%
Works	1	5%	7,764,000	0%
Services	1	5%	13,500,000	1%
Methods of Procurement				
National Competitive Bidding (NCB)	8	40%	1,678,811,400	92%
Request for Quotation (RFQ)	11	55%	137,566,500	8%
Procurement Activities Executed with NO Methods Available	1	5%	7,764,000	0%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	6	30%	890,422,400	49%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	10%	788,389,000	43%
Contracts Recorded in the Contract Register	7	35%	594,548,400	33%
Contract NOT Recorded in the Contract Register	6	30%	547,024,500	30%
Contract Payments Done on Time	15	75%	1,115,817,000	61%
Contract Payments NOT Done on Time	5	25%	708,324,900	39%

Compliance Statement: The procurement activities conducted by the Office of National Security in 2021 exhibited significant non-compliance with several provisions of the Public Procurement Act, 2016. Key issues include the execution of unplanned activities, failure to obtain prior funds availability approval, improper use of non-competitive procurement



methods, non-submission of required reports, and delays in payments. These findings highlight the need for improved adherence to the procurement laws and processes to ensure transparency, accountability, and value for money in future procurement activities.

OFFICE OF THE CHIEF MINISTER

The National Public Procurement Authority (NPPA), under Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review at the Office of the Chief Minister. The review examined procurement activities for the 2021 financial year, based on presented documents, which included eight (8) activities totaling Le 399,973,350. All activities were funded by the Government of Sierra Leone through the consolidated fund.

Of the eight (8) activities, three (3) activities valued at Le 200,050,850 (38% of the total) were reported as planned procurement activities. The remaining five (5) activities valued at Le 199,922,500 were classified as unplanned. Furthermore, only five (5) activities (38% by value) were executed as planned, while the other three (3) (63% by value) were not aligned with the approved procurement plan. Based on the SPF-1 forms reviewed, funds availability approval was not obtained for eight (8) executed activities.

The procurement methods used were National Competitive Bidding (NCB) for seven (7) activities totaling Le 374,473,350 and Request for Quotation (RFQ) for one (1) activity worth Le 25,500,000. However, the overuse of the RFQ method (74% of the total value) raises concerns regarding the splitting of procurement activities, which violates Section 37(2) of the Public Procurement Act, 2016. The entity should have aggregated frequent, similar purchases and used open competitive methods to ensure fairness, transparency, and value for money.

One (1) activity with an open competitive method did not submit documents to the NPPA for technical review and endorsement, violating Section 14(2p) of the Public Procurement Act. Additionally, five (5) activities were not recorded in the entity's contract register, suggesting an incomplete and potentially inaccurate procurement record.

The entity did not submit monthly procurement reports using the standard form (SPF-6) throughout the year. Payments for four (4) procurement activities, representing 50% of the total value, were delayed. However, the entity does have a structured procurement unit, committee, and staff ensuring efficiency and integrity in procurement processes.

The table below provides summary analysis of procurement activities, and their financial impact carried out by the entity:

Office of the Chief Minister 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	8		399,973,350	
Planned Procurement	3	38%	200,050,850	50%
Procurement Not Planned	5	63%	199,922,500	50%
Procurement Executed as in Plan	3	38%	207,432,500	52%
Procurement Not Executed as in Plan	5	63%	192,540,850	48%
Budget Amount for the Activity NOT Approved	8	100%	399,973,350	100%
Source of Funding				
Government of Sierra Leone (GoSL)	8	100%	399,973,350	100%
Categories of Procurement				
Goods	7	88%	374,473,350	94%
Services	1	13%	25,500,000	6%
Methods of Procurement				
National Competitive Bidding (NCB)	1	13%	102,440,000	26%
Request for Quotation (RFQ)	7	88%	297,533,350	74%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	13%	102,440,000	26%
Contracts Recorded in the Contract Register				
Contract NOT Recorded in the Contract Register	3	38%	167,040,850	42%
Contract NOT Recorded in the Contract Register	5	63%	232,932,500	58%
Contract Payments Done on Time				
Contract Payments Done on Time	4	50%	226,790,000	57%
Contract Payments NOT Done on Time	4	50%	173,183,350	43%

Compliance Statement: The review identified significant compliance gaps in procurement planning, execution, and documentation. These include non-adherence to approved procurement plans, improper use of RFQ methods, delayed payments, and failures in submitting required reports and documentation to the NPPA. The Office of the Chief Minister must take corrective actions to align procurement activities with the Public Procurement Act, 2016, and improve transparency, accountability, and efficiency in future procurement processes.

OFFICE OF THE OMBUDSMAN

The National Public Procurement Authority (NPPA), under Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review at the Office of the Ombudsman. A total of eight (8) activities amounting to Le 484,274,018 were implemented during the 2021 financial year, fully funded by the Government of Sierra Leone.

A total of eight (8) procurement activities were reported, amounting to Le 484,274,018. Of these, seven (7) activities, valued at Le 380,763,667 (78% of the total), were planned, while one (1) activity, valued at Le 103,510,351, was unplanned. Four (4) activities (41% of the total value) were executed as planned, while four (4) (59% of the total value) deviated from the approved procurement plan.

Procurement methods included Request for Quotation (RFQ) for goods and non-procurement methods for services. A total of Le 199,304,093 (for goods) and Le 284,969,925 (for services) were spent, with 65% of the total value executed through the RFQ method and 35% through non-procurement methods. The excessive use of RFQ, particularly for non-

competitive procurement, contravenes Section 37(2) of the Public Procurement Act, which undermines competition and transparency.

The Office of the Ombudsman did not submit their monthly procurement reports using the standard procurement form-six (SPF-6) for the entire financial year, breaching procurement reporting obligations. Additionally, one open competitive activity was implemented without the necessary documents being submitted to the NPPA for technical review, as required under Section 14(2)(p) of the Public Procurement Act, 2016. Four procurement activities (totaling 61% of the value) experienced delayed payments, which can cause financial strain, especially for SMEs with limited cash flow.

The table below provides summary analysis of procurement activities, and their financial impact carried out by the entity:

Office of the Ombudsman 2021 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	8		484,274,018	
Planned Procurement	7	88%	380,763,667	79%
Procurement Not Planned	1	13%	103,510,351	21%
Procurement Executed as in Plan	4	50%	197,233,742	41%
Procurement Not Executed as in Plan	4	50%	287,040,276	59%
Budget Amount for the Activity NOT Approved	8	100%	484,274,018	100%
Source of Funding				
Government of Sierra Leone (GoSL)	8	100%	484,274,018	100%
Categories of Procurement				
Goods	3	38%	199,304,093	41%
Services	5	63%	284,969,925	59%
Methods of Procurement				
Request for Quotation (RFQ)	6	75%	315,744,093	65%
Others ie Proforma Invoice etc	2	25%	168,529,925	35%
Procurement Activities above RFQ threshold Executed using RFQ	1	13%	103,510,351	21%
Contracts Recorded in the Contract Register	8	100%	484,274,018	100%
Procurement Activities without Procurement Numbers	1	13%	71,529,925	15%
Contract Payments Done on Time	4	50%	187,969,925	39%
Contract Payments NOT Done on Time	4	50%	296,304,093	61%

Compliance Statement: The procurement activities at the Office of the Ombudsman during the 2021 financial year showed significant non-compliance with key provisions of the Public Procurement Act, 2016. The activities were executed without the necessary fund availability approvals, improper use of non-competitive procurement methods, and failure to submit required reports for review. These actions undermine the principles of transparency, fairness, and accountability in public procurement, and corrective measures should be implemented to ensure future compliance.

PETROLEUM REGULATORY AGENCY

The National Public Procurement Authority (NPPA), under Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review of the Petroleum Regulatory Agency (PRA). A total of forty-two (42) procurement activities, amounting to Le 3,696,482,380, were implemented during the 2021 financial year, all of which were funded through the agency's own-source revenue.



The review showed that thirty-nine (39) activities, worth Le 3,491,556,895 (94% of the total value), were planned procurement activities, while the remaining six (6) activities, worth Le 204,925,485 (6%), were unplanned. Of the planned activities, thirty-five (35) activities (90% of the total value) were executed as planned, while seven (7) activities (10%) were not executed according to the approved procurement plan.

Categories of Procurement: Goods: Thirty-two (32) activities, totaling Le 3,353,289,250, were for the procurement of goods. Services: Ten (10) activities, totaling Le 343,193,130, were for the procurement of services.

Procurement Methods: One (1) activity, amounting to Le 1,540,350,000 (42% of the total value), was executed using NCB. Thirty-two (32) activities, totaling Le 1,866,774,250 (51% of the total value), used the RFQ method. Nine (9) activities, amounting to Le 289,358,130 (8% of the total value), were executed using non-procurement/other methods. The extensive use of the RFQ method, and non-procurement/other methods, indicates a pattern of splitting procurement activities, which contravenes Section 37(2) of the Public Procurement Act, 2016. Such practices undermine the principles of competition, transparency, accountability, fairness, and value for money. The Agency should have aggregated the procurement requirements for similar items and used open competitive methods for these purchases.

The Petroleum Regulatory Agency failed to submit their monthly procurement reports using the standard Procurement Form-Six (SPF-6) throughout the financial year. Four (4) activities, executed under open competitive methods, were not submitted to the NPPA for technical review and endorsement as required by Section 14(2)(p) of the Public Procurement Act, 2016. Eight (8) activities were implemented without assigning unique procurement numbers, which hampers transparency and monitoring. None of the forty-two (42) executed activities were recorded in the contract register, indicating a failure to maintain an up-to-date procurement register, which raises questions about the completeness of the procurement records presented for review.

The table below provides summary analysis of procurement activities, and their financial impact carried out by the entity:

Petroleum Regulatory Agency (PRA) 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		No		
Procurement Plan Reviewed and Endorsed by NPPA		No		
Procurement Office with Adequate Facilities		Yes		
Office Computers Available in the Procurement Office		Yes		
Functioning Procurement Committee Available		Yes		
Copies of Legal Framework Available (Act, Regulation, Manual)		Yes		
Goods Received and Inspection Committee Available		No		
Partial Monthly Submission of SPF-6 Report to NPPA		No		
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	42		3,696,482,380	
Planned Procurement	36	86%	3,491,556,895	94%
Procurement Not Planned	6	14%	204,925,485	6%
Procurement Executed as in Plan	35	83%	3,338,544,735	90%
Procurement Not Executed as in Plan	7	17%	357,937,645	10%
Budget Amount for the Activity Approved	32	76%	3,309,124,250	90%
Budget Amount for the Activity NOT Approved	10	24%	387,358,130	10%
Source of Funding				
Own Source Revenue	42	100%	3,696,482,380	100%
Categories of Procurement				
Goods	32	76%	3,353,289,250	91%
Services	10	24%	343,193,130	9%
Methods of Procurement				
National Competitive Bidding (NCB)	1	2%	1,540,350,000	42%
Request for Quotation (RFQ)	32	76%	1,866,774,250	51%
Others ie Proforma Invoice etc	9	21%	289,358,130	8%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	2%	1,540,350,000	42%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	4	10%	312,550,000	8%
Procurement Activities above RFQ threshold Executed using RFQ	2	5%	213,353,000	6%
Contract NOT Recorded in the Contract Register	42	100%	3,696,482,380	100%
Procurement Activities without Procurement Numbers	8	19%	265,619,730	7%
Contract Payments Done on Time	42	100%	3,696,482,380	100%

Compliance Statement: Based on the findings of this review, the Petroleum Regulatory Agency has shown significant non-compliance with several provisions of the Public Procurement Act, 2016. These include failures to execute activities in line with the approved procurement plan, improper use of non-competitive procurement methods, lack of prior approval for funds availability, non-submission of required reports, and absence of proper tracking mechanisms such as procurement numbers and contract register entries. The Agency is urged to address these issues promptly to ensure compliance with procurement regulations and uphold the principles of transparency, accountability, and competition in future procurement activities.

POLITICAL PARTIES REGISTRATION COMMISSION (PPRC)

In accordance with Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a procurement review of the Political Parties Registration Commission (PPRC). The review was based on the documents provided by PPRC for the 2021 financial year, covering ten (10) procurement activities amounting to Le 493,354,232.5. These activities were fully funded by the Government of Sierra Leone through the consolidated fund.

Of the ten (10) activities reviewed, two (2) activities, valued at Le 302,293,015 (61% of the total value), were executed as planned procurement activities. The remaining eight (8) activities, valued at Le 191,061,217.5 (39% of the total value), were executed as unplanned activities, meaning they were not aligned with the approved procurement plan.

Procurement Categories and Methods: Procurement activities were divided into two categories: goods and services. Six (6) activities, amounting to Le 183,510,667.5, were for goods procurement. Four (4) activities, valued at Le 309,843,565, were for service procurement.

The procurement methods used were National Competitive Bidding (NCB) for goods and Request for Quotation (RFQ) for services. NCB was used for six (6) activities, totaling Le 355,829,732.5 (72% of the total value). RFQ was used for four (4) activities, totaling Le 137,524,500 (28% of the total value). The disproportionate use of RFQ (63%) over NCB (37%) suggests the improper use of non-competitive methods, violating Section 37(2) of the Public Procurement Act, 2016, and undermining the principles of competition, transparency, and value for money. This overuse undermines the principles of competition, transparency, fairness, and value for money in public procurement. The PPRC should have aggregated similar items to utilize open competitive methods instead.

Five (5) of the procurement activities were not recorded in the contract register. This indicates that the PPRC's register was not properly maintained, casting doubt on whether all procurement records were presented for review. Payments for six (6) activities, amounting to 60% of the total value, were delayed. Late payments can significantly impact contractors, especially SMEs, causing financial strain and cash flow problems.

The table below provides summary analysis of procurement activities, and their financial impact carried out by the entity:

Political Parties Registration Commission (PPRC) 2021 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	10		493,354,233	
Planned Procurement	2	20%	302,293,015	61%
Procurement Not Planned	8	80%	191,061,218	39%
Procurement Executed as in Plan	1	10%	30,863,500	6%
Procurement Not Executed as in Plan	9	90%	462,490,733	94%
Budget Amount for the Activity Approved	7	70%	379,868,065	77%
Budget Amount for the Activity NOT Approved	3	30%	113,486,168	23%
Source of Funding				
Government of Sierra Leone (GoSL)	10	100%	493,354,233	100%
Categories of Procurement				
Goods	6	60%	183,510,668	37%
Services	4	40%	309,843,565	63%
Methods of Procurement				
National Competitive Bidding (NCB)	6	60%	355,829,733	72%
Request for Quotation (RFQ)	4	40%	137,524,500	28%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	6	60%	355,829,733	72%
Contracts Recorded in the Contract Register	5	50%	324,966,233	66%
Contract NOT Recorded in the Contract Register	5	50%	168,388,000	34%
Contract Payments Done on Time	4	40%	137,524,500	28%
Contract Payments NOT Done on Time	6	60%	355,829,733	72%

Compliance Statement: The review revealed several areas of non-compliance with the Public Procurement Act, 2016, particularly regarding unapproved funds availability, improper use of procurement methods, and inadequate record-keeping. The PPRC should take immediate corrective action to align procurement activities with the approved procurement plan and budget, ensure proper documentation and timely payments, and adhere to competitive procurement procedures to promote transparency and accountability.

PORT LOKO CITY COUNCIL

In accordance with Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a procurement review at the Port Loko City Council. The review covered the procurement activities for the 2021 financial year, based on the documents provided. A total of twenty-six (26) procurement activities, valued at one hundred and seventy-six million eight hundred and twenty-eight thousand four hundred Leones (Le 176,828,400), were reported as implemented. These activities were fully funded by the Government of Sierra Leone through the Consolidated Fund.

The review revealed that all twenty-six activities were unplanned and lacked prior approval, indicating a severe lack of discipline in procurement planning and execution by the Port Loko City Council. The implementation of these unapproved activities directly contravenes Sections 29(1 & 2) of the Public Procurement Act, 2016.

The procurement activities were categorized as goods and services, with the procurement method being non-competitive, specifically the Request for Quotation (RFQ) method. Of the total activities, nineteen (19) were related to the procurement of goods, valued at one hundred and thirty-seven million seven hundred and ninety-nine thousand nine hundred Leones (Le 137,799,900), while seven (7) activities, valued at thirty-nine million twenty-eight thousand five hundred Leones (Le 39,028,500), were for services. The Council frequently split procurements and used direct purchasing methods, potentially to circumvent procurement rules. The use of proforma is illegal as it does not constitute a binding contract. Rather than splitting, the Council should have aggregated the values of frequently purchased items of similar nature and employed open competitive bidding to sign framework contract.

The Council lacks a functional procurement unit with the necessary resources to ensure effective procurement management. The absence of this unit significantly undermines procurement efficiency. The failure to submit monthly procurement reports using standard procurement forms (SPF-6) further undermines transparency.

The table below provides summary analysis of procurement activities, and their financial impact carried out by the entity:

Port Loko City Council 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	No			
Office Computers Available in the Procurement Office	No			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	26		176,828,400	
Procurement Not Planned	26	100%	176,828,400	100%
Procurement Not Executed as in Plan	26	100%	176,828,400	100%
Budget Amount for the Activity Approved	16	62%	112,190,400	63%
Budget Amount for the Activity NOT Approved	10	38%	64,638,000	37%
Source of Funding				
Government of Sierra Leone (GoSL)	26	100%	176,828,400	100%
Categories of Procurement				
Goods	19	73%	137,799,900	78%
Services	7	27%	39,028,500	22%
Methods of Procurement				
Request for Quotation (RFQ)	26	100%	176,828,400	100%
Contracts Recorded in the Contract Register	26	100%	176,828,400	100%
Contract Payments NOT Done on Time	26	100%	176,828,400	100%

Compliance Statement: Based on the findings of the review, it is evident that the Port Loko City Council's procurement activities for the 2021 financial year did not comply with the requirements set forth in the Public Procurement Act, 2016. The activities were unapproved, non-competitive, and lacked transparency. These actions contravened several sections of the Act and indicate a need for substantial improvements in procurement planning, execution, and oversight at the entity. Immediate corrective measures are required to ensure compliance with the Public Procurement Act and enhance procurement processes at the Port Loko City Council.

PORT LOKO DISTRICT COUNCIL

The National Public Procurement Authority (NPPA) conducted a procurement review at the Port Loko District Council as mandated by Section 14(2)(m) of the Public Procurement Act, 2016. The review covered twenty-two (22) procurement activities amounting to Le1,628,999,485 executed during the 2021 financial year. Of these activities, 86% were funded by the Government of Sierra Leone, and 14% were financed through own-source funds.

The review identified that 91% (Le1,481,616,884) of the total value of activities were planned procurement activities, while 9% (Le147,382,601) represented unplanned activities. Further analysis revealed that 76% of the activities were executed as planned, while 24% deviated from the approved procurement plan. Additionally, none of the twenty-two activities had funds availability approval as required under Section 29 of the Public Procurement Act.

Procurement categories included goods, works, and services, with a total value of Le1,628,999,485. Of the total activities, 16 were for goods (Le565,276,425), 5 for works

(Le1,051,461,685), and 1 for services (Le12,261,375). The procurement methods used were National Competitive Bidding (NCB) for 64% of the activities and Request for Quotation (RFQ) for 36%. The excessive reliance on the RFQ method is concerning as it contravenes Section 37(2) of the Public Procurement Act and suggests the splitting of contracts, undermining the principles of competition, transparency, and accountability.

The review also found that five (5) procurement activities within open competitive methods were executed without submitting documents for NPPA technical review and endorsement, as mandated by Section 14(2)(p) of the Public Procurement Act. Furthermore, eight (8) activities were not recorded in the contract register, indicating potential issues with record-keeping and oversight. Additionally, delays in payments for 20 procurement activities (68% of total value) were noted, which could have significant financial implications, particularly for SMEs involved in the procurement processes.

The table below provides summary analysis of procurement activities, and their financial impact carried out by the entity:

Port Loko District Council 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	Yes			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	22		1,628,999,485	
Planned Procurement	19	86%	1,481,616,884	91%
Procurement Not Planned	3	14%	147,382,601	9%
Procurement Executed as in Plan	16	73%	1,237,701,884	76%
Procurement Not Executed as in Plan	6	27%	391,297,601	24%
Budget Amount for the Activity NOT Approved	22	100%	1,628,999,485	100%
Source of Funding				
Government of Sierra Leone (GoSL)	19	86%	1,097,876,778	67%
Own Source Revenue	3	14%	531,122,707	33%
Categories of Procurement				
Goods	16	73%	565,276,425	35%
Works	5	23%	1,051,461,685	65%
Services	1	5%	12,261,375	1%
Methods of Procurement				
National Competitive Bidding (NCB)	3	14%	1,045,243,184	64%
Request for Quotation (RFQ)	19	86%	583,756,301	36%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	5	23%	1,320,947,335	81%
Procurement Activities above RFQ threshold Executed using RFQ	2	9%	275,704,151	17%
Contracts Recorded in the Contract Register	14	64%	634,669,087	39%
Contract NOT Recorded in the Contract Register	8	36%	994,330,398	61%
Contract Payments Done on Time	2	9%	528,535,297	32%
Contract Payments NOT Done on Time	20	91%	1,100,464,188	68%

Compliance Statement: The review revealed several significant compliance gaps, including failure to secure funds availability approval for executed activities using SPF-1, improper use of non-competitive procurement methods, and lack of technical review endorsement for some open competitive procurements. Furthermore, issues such as unrecorded activities in the contract register and delays in payment highlight deficiencies in procurement planning, transparency, and timely execution. The Port Loko District Council must address these



issues to align with the provisions of the Public Procurement Act, 2016 and enhance the effectiveness of its procurement processes.

PROJECT FIDUCIARY MANAGEMENT UNIT (PFMU)

In accordance with Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a procurement review at the Project Fiduciary Management Unit (PFMU). The review examined the procurement activities carried out in the 2021 financial year, where 45 activities totaling Le 202,575,043,223 were reported. Of these, 98% were donor-funded, while 2% were government-funded through the consolidated fund.

The review revealed that 31 activities (97% of the total value) amounting to Le 196,125,890,813 were planned procurement activities, while 14 activities (3% of the total value) amounting to Le 6,449,152,410 were unplanned. The data further showed that 30 activities (96% of the value) were executed according to the approved plan, while 15 activities (4% of the value) deviated from the plan. Importantly, none of the 45 activities had obtained prior approval for funds availability, which violates Section 29 of the Public Procurement Act, 2016.

The procurement activities were categorized as goods, works, and services, with the following breakdown: Goods: 14 activities, totaling Le 87,393,157,575. Works: 2 activities, totaling Le 61,999,498,548. Services: 29 activities, totaling Le 53,182,387,100.

Procurement methods used included International Competitive Bidding (ICB), National Competitive Bidding (NCB), Restrictive Bidding, Request for Quotation (RFQ), and non-procurement methods. A significant issue arose from the misuse of the RFQ method, where 45 activities were executed using RFQ, which comprised 2% of the total value. ICB: One activity being 38% of the total value (Le 77,818,860,000), NCB: Three activities representing 36% of the total value (Le 73,620,109,058), Restrictive: Three activities being 20% of the total value (Le 4,764,126,500), 45 activities were executed using RFQ, which comprised 2% of the total value, Direct Sourcing: Two activities being 1% of the total value (Le 1,457,650,000). The review revealed an overuse of the RFQ method, indicating potential contract splitting, a practice that contravenes Section 37(2) of the Public Procurement Act, 2016. This overuse undermines competition, transparency, accountability, and value for money in public procurement. The NPPA strongly recommends that similar activities be aggregated and executed through competitive methods and sign framework contract.

Payments for 14 procurement activities, comprising 31% of the total activity value, were delayed. Such delays can strain contractors, particularly SMEs, and cause financial issues due to cash flow challenges. Thirty-five (35) activities were missing from the entity's contract register, raising concerns about record completeness.

The table below provides summary analysis of procurement activities, and their financial impact carried out by the entity:



Project Fudiciary Management Unit (PFMU) 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	Yes			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	45		202,575,043,223	
Planned Procurement	31	69%	196,125,890,813	97%
Procurement Not Planned	14	31%	6,449,152,410	3%
Procurement Executed as in Plan	30	67%	194,714,899,763	96%
Procurement Not Executed as in Plan	15	33%	7,860,143,460	4%
Budget Amount for the Activity NOT Approved	45	100%	202,575,043,223	100%
Source of Funding				
Government of Sierra Leone (GoSL)	1	2%	23,526,450	0%
Donor	44	98%	202,551,516,773	100%
Categories of Procurement				
Goods	14	31%	87,393,157,575	43%
Works	2	4%	61,999,498,548	31%
Services	29	64%	53,182,387,100	26%
Methods of Procurement				
International Competitive Bidding (ICB)	1	2%	77,818,860,000	38%
National Competitive Bidding (NCB)	3	7%	73,620,109,058	36%
Request for Quotation (RFQ)	28	62%	40,717,793,935	20%
Restricted Bidding	3	7%	4,764,126,500	2%
Others ie Proforma Invoice etc	8	18%	4,196,503,730	2%
Procurement Activities Executed with NO Methods Available	2	4%	1,457,650,000	1%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	22	49%	166,195,966,168	82%
Procurement Activities above RFQ threshold Executed using RFQ	9	20%	40,210,535,950	20%
Sole Source/ Restricted Bidding method NOT Endorsed by NPPA	3	7%	4,764,126,500	2%
Contracts Recorded in the Contract Register	10	22%	142,688,805,758	70%
Contract NOT Recorded in the Contract Register	35	78%	59,886,237,465	30%
Procurement Activities without Procurement Numbers	2	4%	152,161,650	0%
Contract Payments Done on Time	31	69%	42,957,086,795	21%
Contract Payments NOT Done on Time	14	31%	159,617,956,428	79%

PUBLIC PRIVATE PARTNERSHIP UNIT (PPPU)

The National Public Procurement Authority (NPPA), in accordance with Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review of the Public Private Partnership Unit (PPPU). The review was based on documents presented by the PPPU for activities conducted during the 2021 financial year. According to these documents, seven procurement activities were implemented, totaling two hundred and fourteen million nine hundred and twenty thousand Leones (Le 214,920,000). All activities were funded by the Government of Sierra Leone through the Consolidated Fund.

All procurement activities reviewed were found to be unplanned and unapproved, demonstrating a significant lack of discipline in procurement planning and execution. This contravenes Section 29 (1 & 2) of the Public Procurement Act, 2016.

he procurement activities involved goods and services executed through non-competitive Request for Quotation (RFQ) methods or other non-approved, informal methods such as direct sourcing and proforma invoices. Out of the seven activities, six were executed via RFQ (totaling Le 198,120,000), while one activity (valued at Le 16,800,000) was completed through direct purchase. The use of proforma invoices, which do not establish binding contracts, was noted as non-compliant with procurement regulations.

The review identified extensive procurement splitting and a failure to aggregate similar items for competitive procurement, in violation of Sections 29 and 37 of the Public Procurement Act, 2016. This practice suggests a deliberate evasion of established procurement processes and an inclination to bypass competitive methods. None of the seven activities were recorded in the entity's contract register, indicating that the register was not updated. This gap raises questions about whether all procurement records were provided for review and whether the entity maintains complete and accurate procurement documentation.

The table below provides summary analysis of procurement activities, and their financial impact carried out by the entity:

Public Private Partnership Unit (PPPU) 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		Yes		
Procurement Plan Reviewed and Endorsed by NPPA		Yes		
Procurement Office with Adequate Facilities		Yes		
Office Computers Available in the Procurement Office		Yes		
Functioning Procurement Committee Available		Yes		
Copies of Legal Framework Available (Act, Regulation, Manual)		Yes		
Goods Received and inspection Committee Available		Yes		
Partial Monthly Submission of SPF-6 Report to NPPA		Yes		
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	7		214,920,000	
Procurement Not Planned	7	100%	214,920,000	100%
Procurement Not Executed as in Plan	7	100%	214,920,000	100%
Budget Amount for the Activity NOT Approved	7	100%	214,920,000	100%
Source of Funding				
Government of Sierra Leone (GoSL)	7	100%	214,920,000	100%
Categories of Procurement				
Goods	5	71%	171,015,000	80%
Services	2	29%	43,905,000	20%
Methods of Procurement				
Request for Quotation (RFQ)	6	86%	198,120,000	92%
Procurement Activities Executed with NO Methods Available	1	14%	16,800,000	
Contract NOT Recorded in the Contract Register	7	100%	214,920,000	100%
Contract Payments Done on Time	7	100%	214,920,000	100%

PUBLIC SECTOR REFORM UNIT (PSRU)

The National Public Procurement Authority (NPPA), under Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review at the Public Sector Reform Unit (PSRU) for the 2021 financial year. Nineteen procurement activities were reviewed, totaling Le 523,537,450, all funded by the Government of Sierra Leone through the consolidated fund.

Fourteen (14) of these activities, valued at Le 417,137,450 (80% of the total), were reported as planned procurements. Five (5) activities, totaling Le 106,400,000, were unplanned and not initially included in the procurement plan.

Procurement categories included goods, works, and services, largely executed through non-competitive methods such as Request for Quotation (RFQ) and other unapproved practices.

Goods constituted the largest category, with fourteen (14) activities totaling Le 442,727,450 (85% of the total), followed by works (three activities, Le 35,200,000, 7%) and services (two activities, Le 45,610,000, 9%). Out of the nineteen activities, seventeen (17) were procured through RFQ, totaling Le 521,947,450, while the remaining two activities (Le 1,590,000) used other direct purchase methods. The use of proforma invoices, lacking contractual binding, is non-compliant with procurement regulations. Frequent non-competitive and direct purchase methods were used, contrary to Sections 29 and 37 of the Public Procurement Act. The review noted procurement splitting, raising concerns about whether the planned activities were genuinely planned and approved. Aggregation of frequently procured items would have allowed for open, competitive methods to sign framework contract.

The PSRU lacks a fully functioning procurement unit with essential facilities, impacting the efficiency and compliance of procurement activities. Four (4) executed activities were absent from the entity's contract register, indicating incomplete record-keeping and raising questions about the completeness of records provided for review. Unique procurement numbers were missing for four (4) activities, complicating tracking, monitoring, and the prevention of procurement duplication. The PSRU does not submit monthly procurement reports on standard SPF-6 forms to the NPPA, compromising transparency and consistent record-keeping. Based on the SPF-1 forms reviewed, funds availability approval was not given for two (2) of the activities that were executed.

The table below provides summary analysis of procurement activities, and their financial impact carried out by the entity:

Public Sector Reform Unit (PSRU) 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		Yes		
Procurement Plan Reviewed and Endorsed by NPPA		Yes		
Procurement Office with Adequate Facilities		No		
Office Computers Available in the Procurement Office		No		
Functioning Procurement Committee Available		Yes		
Copies of Legal Framework Available (Act, Regulation, Manual)		Yes		
Goods Received and inspection Committee Available		No		
Monthly Submission of SPF-6 Report to NPPA		No		
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	19		523,537,450	
Planned Procurement	14	74%	417,137,450	80%
Procurement Not Planned	5	26%	106,400,000	20%
Procurement Executed as in Plan	18	95%	522,647,450	100%
Procurement Not Executed as in Plan	1	5%	890,000	0%
Budget Amount for the Activity Approved	17	89%	521,947,450	100%
Budget Amount for the Activity NOT Approved	2	11%	1,590,000	0%
Source of Funding				
Government of Sierra Leone (GoSL)	19	100%	523,537,450	100%
Categories of Procurement				
Goods	14	74%	442,727,450	85%
Works	3	16%	35,200,000	7%
Services	2	11%	45,610,000	9%
Methods of Procurement				
Request for Quotation (RFQ)	17	89%	521,947,450	100%
Others ie Proforma Invoice etc	2	11%	1,590,000	0%
Contracts Recorded in the Contract Register	15	79%	454,218,200	87%
Contract NOT Recorded in the Contract Register	4	21%	69,319,250	13%
Procurement Activities without Procurement Numbers	2	11%	1,590,000	0%
Contract Payments Done on Time	19	100%	523,537,450	100%

Compliance Statement: The review of procurement activities at the PSRU for 2021 revealed significant non-compliance with the Public Procurement Act, 2016. Non-competitive procurement, lack of a functioning procurement unit, incomplete records, and non-submission of required reports undermine accountability and transparency in the unit's procurement activities. These issues should be addressed to align with statutory procurement requirements and ensure efficient, compliant public procurement processes.

PUBLIC SERVICE COMMISSION (PSC)

The National Public Procurement Authority (NPPA), in accordance with Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review of the Public Services Commission (PSC). The review examined the procurement activities executed during the 2021 financial year, based on the submitted documents. A total of 18 procurement activities were reported, amounting to Le 333,307,920. All activities were funded by the Government of Sierra Leone through the Consolidated Fund.

Out of the 18 activities, 11 activities, totaling Le 333,307,920 (9% of the total value), were executed as planned. However, 7 activities, amounting to Le 3,477,995,134, were unplanned, representing 91% of the total procurement value. Of the total activities, 96% (13 activities) were executed in line with the approved procurement plan, while 4% (5 activities) deviated from the plan. It is important to note that the implementation of procurement activities that are not planned and not in the approved budget is in violation of section 29 of the Public Procurement Act of 2016.

The categories of procurement were for goods and works and were executed using the National Competitive Bidding (NCB), non-competitive Request for Quotation (RFQ) method and non-approved procurement method Others respectively. Based on the data, seventeen (17) activities amounting to four Hundred and ninety-two Million, and ninety thousand one Hundred and ninety Leones (Le 492,090,190) were for the procurement of goods, whilst the remaining one (1) activity amounting to three billion three hundred and nineteen Million, two Hundred and twelve Thousand eight hundred and sixty-four Leones (Le 3,319,212,864) were for the procurement of works.

The methods of procurement used were National Competitive Bidding (NCB) non-competitive Request for Quotation (RFQ) methods and non-approved procurement method others respectively. From the data, only two (2) of the activities amounting to three billion three hundred and twenty-two Million, eight Hundred and ninety-eight Thousand three hundred and sixty-four Leones (Le 3,322,898,364) being 87% of the total value was executed using NCB method, whereas fifteen (15) of the activities amounting to four hundred and eighty-four million four hundred and ninety-four thousand six hundred and ninety Leones (Le 484,494,690) being 13% of the total value was executed using RFQ method.

The overuse of the RFQ method is a concern, as it may indicate splitting of procurement activities, which contravenes Section 37(2) of the Public Procurement Act, 2016. The RFQ method undermines competition, transparency, fairness, and value for money. The entity should have aggregated values of similar items and used open competitive methods to ensure better procurement practices and sign framework contracts.



None of the 18 activities executed were recorded in the contract register, violating Section 19(h) of the Public Procurement Act, 2016. This omission makes it difficult to ascertain the total number of contracts signed and their respective statuses.

The table below provides summary analysis of procurement activities, and their financial impact carried out by the entity:

Public Services Commission (PSC) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	18		3,811,303,054	
Planned Procurement	11	61%	333,307,920	9%
Procurement Not Planned	7	39%	3,477,995,134	91%
Procurement Executed as in Plan	13	72%	3,656,430,784	96%
Procurement Not Executed as in Plan	5	28%	154,872,270	4%
Budget Amount for the Activity Approved	12	67%	3,652,520,784	96%
Budget Amount for the Activity NOT Approved	6	33%	158,782,270	4%
Source of Funding				
Government of Sierra Leone (GoSL)	18	100%	3,811,303,054	100%
Categories of Procurement				
Goods	17	94%	492,090,190	13%
Works	1	6%	3,319,212,864	87%
Methods of Procurement				
National Competitive Bidding (NCB)	2	11%	3,322,898,364	87%
Request for Quotation (RFQ)	15	83%	484,494,690	13%
Others ie Proforma Invoice etc	1	6%	3,910,000	0%
Contract NOT Recorded in the Contract Register	18	100%	3,811,303,054	100%
Contract Payments Done on Time	17	94%	3,758,803,054	99%
Contract Payments NOT Done on Time	1	6%	52,500,000	1%

Compliance Statement: The procurement activities executed by the Public Services Commission (PSC) in the 2021 financial year did not fully comply with the requirements set out in the Public Procurement Act, 2016. Key areas of non-compliance include the execution of unplanned activities, the use of non-competitive procurement methods, failure to record contracts in the contract register, and delays in payment. These issues undermine the principles of transparency, accountability, and fairness in public procurement, which are essential for promoting effective and efficient use of public funds.

PUJEHUN DISTRICT COUNCIL

In fulfillment of its statutory mandate as per the Public Procurement Act, 2016, the National Public Procurement Authority conducted an Annual Assessment Systems and processes review of the procurement activities at the Pujehun District Council for the 2021 financial year. The assessment reviewed a total of 102 procurement activities valued at Le



2,919,117,933. Of these, 98% were funded by the Government of Sierra Leone, with the remaining 2% financed by the Council's own revenue.

4% of the activities, valued at Le 63,807,500, were not planned. 60% of the activities, amounting to Le 782,690,992, were not executed as initially planned. 99% of the activities were executed using the Request for Quotation (RFQ) method, which limited open competition and raised concerns over excessive RFQ usage. Only 1% was implemented with no procurement method specified. 2% of the activities (Le 12,130,000) were not recorded in the contract register. The review concluded that the heavy reliance on RFQs indicates poor planning and execution, as well as significant splitting of procurement activities, contrary to Section 37(2) of the Public Procurement Act, 2016. This undermines the principles of transparency, accountability, fairness, and value for money in public procurement. 49% of the activities were for goods, 6% for works, and 45% for services.

The table below provides summary analysis of procurement activities, and their financial impact carried out by the entity:

Pujehun District Council 2021 Procurement Overview					
Indicators		Outcomes			
Procurement Systems Review					
Established Procurement Unit		Yes			
Procurement Officers Available		Yes			
Signed and Approved Procurement Plan		Yes			
Procurement Plan Reviewed and Endorsed by NPPA		Yes			
Procurement Office with Adequate Facilities		Yes			
Office Computers Available in the Procurement Office		Yes			
Functioning Procurement Committee Available		Yes			
Legal Framework Available		Yes			
Goods Received and inspection Committee Available		Yes			
Monthly Submission of SPF-6 Report to NPPA		No			
Procurement Process Review					
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements	
Total Procurement	102		2,919,117,933		
Procurement Not Planned	4	4%	63,807,500	2%	
Procurement Not Executed as in Plan	61	60%	782,690,992	27%	
Budget Amount for the Activity Approved	101	99%	2,914,617,933	100%	
Budget Amount for the Activity NOT Approved	1	1%	4,500,000	0%	
Source of Funding					
Government of Sierra Leone (GoSL)	100	98%	2,887,117,933	99%	
Own source Revenue	2	2%	32,000,000	1%	
Categories of Procurement					
Goods	50	49%	833,718,759	29%	
Works	6	6%	1,565,522,000	54%	
Services	46	45%	519,877,174	18%	
Methods of Procurement					
National Competitive Bidding (NCB)	2	2%	1,391,022,000	48%	
Request for Quotation (RFQ)	99	97%	1,518,095,933	52%	
Activitie executed without no procurement method	1	1%	10,000,000	1%	
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)		2	2%	1,391,022,000	48%
Contracts Recorded in the Contract Register	100	98%	2,906,987,933	100%	
Contract NOT Recorded in the Contract Register	2	2%	12,130,000	0%	
Contract Payments Done on Time	7	7%	1,446,330,800	50%	
Contract Payments NOT Done on Time	27	26%	1,157,057,241	40%	

Compliance Statement: The procurement activities at Pujehun District Council for the 2021 financial year do not fully comply with the Public Procurement Act, 2016. The excessive reliance on RFQs, failure to execute activities as planned, and non-recording of some activities in the contract register undermined the principles of transparency, accountability, fairness, and value for money in public procurement. These findings highlight the need for improved planning, adherence to procurement regulations, and better record-keeping to ensure compliance with statutory requirements.

RIGHT TO ACCESS INFORMATION COMMISSION (RAIC)

The Right to Access Information Commission reported only one procurement activity for the 2021 financial year, amounting to Fifty-five Million, Seventy-three Thousand Leones (Le 55,073,000), based on available records. However, key documents, including a signed procurement plan, a detailed contract register, cashbook/vote service ledger, and other relevant documents requested, were not made available to the review team. The absence of these records made it challenging for the team to verify whether all procurement activities conducted during the year were fully disclosed.

ROAD MAINTENANCE FUND ADMINISTRATION (RMFA)

The National Public Procurement Authority (NPPA), as mandated by the Public Procurement Act 2016, reviewed twenty-seven (27) procurement activities carried out by the Road Maintenance Fund Administration (RMFA) for the 2021 fiscal year. The total value of these procurements was Le 3,704,553,600, fully funded by the Government of Sierra Leone.

Planned procurements accounted for nineteen (19) activities, representing 70% of the total value (Le 3,542,423,600). Unplanned procurements totaled eight (8) activities, comprising 30% of the value (Le 162,130,000). 89% of procurement activities were executed according to the approved procurement plan, valued at Le 3,662,541,100. However, 11% (Le 42,012,500) deviated from the approved plan, highlighting issues with adherence to planned procurement activities. The execution of these unapproved activities contravenes Section 29 (1 & 2) of the Public Procurement Act, 2016, indicating inadequate planning and procedural non-compliance by RMFA, thereby creating unplanned liabilities for government.

The categories of procurement executed during the year under review were for Goods, and Services. Goods: Represented 85% of the total value (Le 2,975,203,600) across twenty-three (23) activities. Services: Accounted for 15% of the total value (Le 729,350,000) across four (4) activities. The methods of procurement used show that there was serious splitting by the entity and that a high level of indiscipline and disregard for the various legal framework on Public Procurement was exhibited by the entity. National Competitive Bidding (NCB) was used for 26% of the total value (Le 3,244,951,100) across seven (7) activities. However, non-competitive methods, including Requests for Quotation (RFQ) and direct sourcing, were used for a significant portion. RFQ: Represented 67% of the value (Le 2,459,905,000) across eighteen (18) activities. Direct Sourcing and Proforma Invoicing (classified as "Others"): Accounted for 7% of the value (Le 4,697,500) across two (2) activities. These methods lack competitive bidding and constitute procurement splitting, which violates the legal framework and best practices in procurement.

The review found that 41% of the procurement activities, comprising eleven (11) activities with a total value of Le 804,070,000, were not recorded in the contract register. This oversight raises concerns about transparency and accountability within the RMFA's procurement operations.

The table below provide a summary detail of all activities and their corresponding values.

Road Maintenance Fund Administration (RMFA)					
Indicators		Outcomes			
Procurement Systems Review					
Established Procurement Unit		Yes			
Procurement Officers Available		Yes			
Signed and Approved Procurement Plan		Yes			
Procurement Plan Reviewed and Endorsed by NPPA		Yes			
Procurement Office with Adequate Facilities		Yes			
Office Computers Available in the Procurement Office		Yes			
Functioning Procurement Committee Available		Yes			
Legal Framework Available		Yes			
Goods Received and inspection Committee Available		No			
Monthly Submission of SPF-6 Report to NPPA		No			
Procurement Process Review					
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements	
Total Procurement	27		3,704,553,600		
Planned Procurement	19	70%	3,542,423,600	96%	
Procurement Not Planned	8	30%	162,130,000	4%	
Procurement Executed as in Plan	24	89%	3,662,541,100	99%	
Procurement Not Executed as in Plan	3	11%	42,012,500	1%	
Budget Amount for the Activity Approved	26	96%	3,702,213,600	100%	
Budget Amount for the Activity NOT Approved	1	4%	2,340,000	0%	
Source of Funding					
Government of Sierra Leone (GoSL)	27	100%	3,704,553,600	100%	
Categories of Procurement					
Goods	23	85%	2,975,203,600	80%	
Services	4	15%	729,350,000	20%	
Methods of Procurement					
National Competitive Bidding (NCB)	7	26%	3,244,951,100	26%	
Request for Quotation (RFQ)	18	67%	454,905,000	67%	
Others	2	7%	4,697,500	7%	
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)		7	26%	3,244,951,100	88%
Contract NOT Recorded in the Contract Register		11	41%	804,070,000	22%
Contract Payments Done on Time		25	93%	3,664,678,600	99%
Contract Payments NOT Done on Time		2	7%	39,875,000	1%

Compliance Statement: The NPPA's review of the RMFA's procurement activities for 2021 has uncovered multiple compliance issues, including the execution of unplanned and unapproved procurements, the prevalent use of non-competitive methods, and failure to record certain activities in the contract register. These practices contravene the Public Procurement Act of 2016, indicating a lack of discipline and disregard for established procurement regulations within the RMFA. To promote transparency, accountability, and efficiency, the RMFA is urged to align future procurement practices with the Act's requirements, ensuring that public procurement activities are fair, competitive, and value driven.

ROKEL COMMERCIAL BANK (RCB)

In the 2021 financial year, Rokel Commercial Bank (RCB) executed a total of 237 procurement activities, with a combined value of Le 13,643,089,000 (Thirteen Billion, Six Hundred and Forty-three Million, and Eighty-nine Thousand Leones). Out of these activities, 223 procurement activities (94% of total procurements), valued at Le 12,277,327,000 (Twelve Billion, Two Hundred and Seventy-seven Million, Three Hundred and Twenty-seven Thousand Leones), were reported as planned. 14 procurements (6% of total procurements), valued at Le 1,365,762,000 (One Billion, Three Hundred and Sixty-five Million, Seven Hundred and Sixty-two Thousand Leones), were unplanned. Disappointingly, 10 procurements (4% of total procurements), valued at Le 5,075,141,100 (Five Billion, Seventy-five Million, One Hundred and Forty-one Thousand, One Hundred Leones), were executed as planned. 227 procurements (96% of total procurements), valued at Le 8,567,947,900 (Eight Billion, Five Hundred and Sixty-seven Million, Nine Hundred and Forty-seven Thousand, Nine Hundred Leones), deviated from the initial plans. These further questions

the claim that the activities were actually planned. All procurement activities were funded through the bank's internally generated revenue.

The procurements were categorized into goods and works: 233 procurements (98% of procurement value), valued at Le 12,525,817,400 (Twelve Billion, Five Hundred and Twenty-five Million, Eight Hundred and Seventeen Thousand, Four Hundred Leones), were for the procurement of goods. 3 procurements (1% of procurement value), valued at Le 1,117,271,600 (One Billion, One Hundred and Seventeen Million, Two Hundred and Seventy-one Thousand, Six Hundred Leones), were for works.

The procurement methods applied were International Competitive Bidding (ICB), National Competitive Bidding (NCB), and Request for Quotation (RFQ): 3 procurements (1% of procurement value), valued at Le 3,871,500,000 (Three Billion, Eight Hundred and Seventy-one Million, Five Hundred Thousand Leones), used the ICB method. 8 procurements (3% of procurement value), valued at Le 3,017,716,600 (Three Billion, Seventeen Million, Seven Hundred and Sixteen Thousand, Six Hundred Leones), employed the NCB method. 226 procurements (95% of procurement value), valued at Le 6,753,872,400 (Six Billion, Seven Hundred and Fifty-three Million, Eight Hundred and Seventy-two Thousand, Four Hundred Leones), were conducted via the RFQ method. The over reliance on the RFQ method suggest that serious splitting occurred in the execution of activities in violation of Sections 29 & 37 of the Public Procurement Act, 2016. The entity should have aggregated the value of frequently procured items of a similar nature to sign framework contracts using open competitive methods.

Rokel Commercial Bank maintained an organized procurement structure with a functioning procurement unit. The review confirmed that a contract register was available for inspection. However, it was noted that three (3) procurement activities, amounting to Le 3,716,700 (Three Million, Seven Hundred and Sixteen Thousand, Seven Hundred Leones), were not recorded in this register. This omission constitutes a violation of Section 19(h) of the Public Procurement Act (PPA) 2016.

The table below provide detailed summary of all activities and their corresponding values



Rokel Commercial Bank 2021 Procurements Overview					
Indicators		Outcomes			
Procurement Systems Review					
Established Procurement Unit	Yes				
Procurement Officer(s) Available	Yes				
Signed and Approved Procurement Plan	Yes				
Procurement Plan Reviewed and Endorsed by NPPA	Yes				
Procurement Office with Adequate Facilities	Yes				
Office Computers Available in the Procurement Office	Yes				
Functioning Procurement Committee Available	Yes				
Legal Framework Available	Yes				
Goods Received and inspection Committee Available	Yes				
Monthly Submission of SPF-6 Report to NPPA	Yes				
Procurement Process Review					
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements	
Total Procurement	237		13,643,089,000		
Planned Procurement	223	94%	12,277,327,000	90%	
Procurement Not Planned	14	6%	1,365,762,000	10%	
Procurement Executed as in Plan	10	4%	5,075,141,100	37%	
Procurement Not Executed as in Plan	227	96%	8,567,947,900	63%	
Budget Amount for the Activity Approved	6	3%	1,485,641,600	11%	
Budget Amount for the Activity NOT Approved	231	97%	12,157,447,400	89%	
Source of Funding					
Government of Sierra Leone (GoSL)	1	0%	26,000,000	0%	
Own Source Revenue	236	100%	13,617,089,000	100%	
Categories of Procurement					
Goods	233	98%	12,525,817,400	92%	
Works	3	1%	1,117,271,600	8%	
Methods of Procurement					
International Competitive Bidding (ICB)	3	1%	3,871,500,000	28%	
National Competitive Bidding (NCB)	8	3%	3,017,716,600	22%	
Request for Quotation (RFQ)	226	95%	6,753,872,400	50%	
Others ie Proforma					
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	9	4%	3,370,516,600	25%	
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	3	1%	3,716,700,000	27%	
Procurement Activities above RFQ threshold Executed using RFQ		5	2%	2,185,194,500	16%
Contracts NOT Recorded in the Contract Register		3	1%	3,716,700,000	27%
Procurement activities without procurement numbers		223	94%	7,171,218,000	53%

Compliance Statement: Rokel Commercial Bank demonstrated partial compliance with procurement regulations, but significant issues were identified, including deviations from planned procurements, excessive use of the RFQ method, and non-recording of certain procurement activities. These deviations and omissions violate key provisions of the Public Procurement Act, 2016 and point to areas requiring corrective actions to ensure full compliance with procurement laws and standards.

SIERRA LEONE AGRICULTURAL RESEARCH INSTITUTUE (SLARI)

During the 2021 financial year, the Sierra Leone Agricultural Research Institute (SLARI) conducted seventeen (17) procurement activities, totaling Seven Billion, Nine Hundred and Seventy-Seven Million, One Hundred and Seventy Thousand, Nine Hundred and Fifty-Three Leones (Le 7,977,170,953), as documented in records provided to the National Public Procurement Authority (NPPA) for review. According to the findings, 47% of these activities were funded by the Government of Sierra Leone, 6% from own-source revenue, and 47% from donor partners.

The review also highlighted several compliance issues, including that 47% of the procurement activities, worth Le 1,005,665,000, were executed outside of the approved procurement plan. In addition, 47% of the total procurement activities, valued at Le 7,123,953,000, did not follow the approved procurement plan.

The procurement activities were categorized as follows: 65% for goods, 27% for services, and 18% for works. However, it was noted that 53% of the procurement activities were conducted through Request for Quotation (RFQ), which indicates a lack of proper planning and poor execution. The excessive use of RFQs suggests that serious procurement splitting occurred, violating Section 37(2) of the Public Procurement Act of 2016. This non-compliance undermines key procurement principles such as transparency, accountability, fairness, and value for money.

The table below provide detailed summary of all activities and their corresponding values

Sierra Leone Agricultural Research Institute (SLARI)				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	No			
Goods Received and Inspection Committee Available	No			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	17		7,977,170,953	
Planned Procurement	9	53%	6,971,505,953	87%
Procurement Executed as NOT in Plan	8	47%	1,005,665,000	13%
Procurement Not Executed as in Plan	9	53%	170,047,000	2%
Budget Amount for the Activity Approved	0	0%	-	0%
Budget Amount for the Activity NOT Approved	0	0%	-	0%
Source of Funding				
Government of Sierra Leone (GoSL)	8	47%	955,059,500	11.97%
Own Source Revenue	1	6%	36,000,000	0.45%
Donor Partner	8	47%	6,986,111,453	87.58%
Categories of Procurement				
Goods	11	65%	1,030,847,000	12.9%
Services	3	27%	161,022,143	85.1%
Works	3	18%	6,785,301,810	2.0%
Methods of Procurement				
Activities with No Procurement Method	8	47%	7,807,123,953	97.9%
Request for Quotation (RFQ)	9	53%	170,047,000	2.1%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	6	35%	7,707,183,953	96.62%
Contracts Recorded in the Contract Register	12	71%	3,770,484,660	71%
Contracts NOT Recorded in the Contract Register	5	29%	4,206,686,293	29%
Contract Payments Done on Time	7	41%	68,362,000	1%
Contract Payments NOT Done on Time	10	59%	7,908,808,953	99%

SIERRA LEONE AIRPORT AUTHORITY (SLAA)

For the 2021 financial year, the Sierra Leone Airport Authority (SLAA) executed a total of seventy-nine (79) procurement activities, with an overall value of Five Billion, Thirty-Six Million, Seven Hundred and Fifty-One Thousand, Six Hundred and Eleven Leones (Le 5,036,751,611). A substantial 97% of the activities were financed from the SLAA's own revenue sources, while 2% were funded by donor partners, and only 1% was financed by the Government of Sierra Leone.

28% of the procurement activities executed were unplanned, representing a value of Nine Hundred and Eighty-Nine Million, Five Hundred and Nineteen Thousand, Five Hundred and Twenty-Five Leones (Le 989,519,525). The implementation of unplanned and unapproved procurement activities contravened Section 29 (1 & 2) of the Public Procurement Act, 2016.

The procurement methods employed by the SLAA revealed significant issues, including the use of non-competitive methods, with 97% of activities being executed using Direct Sourcing and Proforma Invoices (referred to as "others"). This use of unapproved and illegal procurement methods is in direct violation of the established legal framework governing public procurement in Sierra Leone.

Procurement of Goods accounted for 75% of the total value, executed through only three (3) procurement activities. Procurement of Services amounted to 4% of the total value, executed through one (1) procurement activity. Procurement of Works accounted for just 1% of the total value, executed through a single (1) activity.

The table below provide detailed summary of all activities and their corresponding values

Sierra Leone Airport Authority (SLAA)				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	Yes			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	79		5,036,751,611	
Planned Procurement	57	72%	4,047,232,086	80%
Procurement Not Planned	22	28%	989,519,525	20%
Procurement Executed as in Plan	10	13%	2,464,173,761	49%
Procurement Not Executed as in Plan	69	87%	2,572,577,850	51%
Budget Amount for the Activity Approved	26	33%	3,702,213,600	74%
Budget Amount for the Activity NOT Approved	1	1%	2,340,000	0%
Source of Funding				
Government of Sierra Leone (GoSL)	1	1%	8,023,050	0.2%
Donor Funded	1	2%	2,127,393,586	
Own Source Revenue	77	97%	2,901,334,975	57.6%
Categories of Procurement				
Goods	75	95%	2,805,498,400	56%
Works	1	1%	2,127,393,586	
Services	3	4%	103,859,625	2%
Methods of Procurement				
National Competitive Bidding (NCB)	0	0%	-	0%
Request for Quotation (RFQ)	77	97%	2,813,343,025	56%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	1%	2,127,393,586	42.2%
Procurement Activities Executed using other method (Direct Source)	2	3%	2,223,408,586	44%
Contract NOT Recorded in the Contract Register	15	19%	536,901,250	11%
Contract Payments Done on Time	25	32%	3,664,678,600	73%
Contract Payments NOT Done on Time	2	3%	39,875,000	1%

Compliance Statement: Based on the review of procurement activities in the 2021 financial year, it is evident that the Sierra Leone Airport Authority failed to adhere to key provisions of the Public Procurement Act, 2016, including proper planning, approval, and the use of legal procurement methods. The SLAA's actions contravened multiple sections of the law, particularly regarding unplanned and unapproved procurement activities, as well as the use of illegal procurement methods. This highlights a serious lack of discipline and disregard for the legal framework governing public procurement. Full compliance with the procurement legal framework is urgently required to ensure transparency, accountability, and proper use of public funds.

SIERRA LEONE BROADCASTING CORPORATION (SLBC)

In the 2021 financial year, the Sierra Leone Broadcasting Corporation (SLBC) executed thirteen (13) procurement activities totaling One Hundred and Nineteen Million, Seventeen Thousand, Five Hundred Leones (Le 119,017,500), as per the records reviewed. Out of these, twelve (12) activities were funded by the Government of Sierra Leone, and one (1) activity was funded through the Corporation's own source revenue.

All thirteen activities were reported as planned procurements. However, it is concerning that ten (10) activities, amounting to Ninety-Seven Million, Seventeen Thousand, Five Hundred Leones (Le 97,017,500), were not executed as initially planned.

The procurement methods used were exclusively Request for Quotation (RFQ), accounting for 100% of the procurement activities. This indicates a lack of adherence to open competitive methods, raising concerns about possible procurement splitting and a disregard for established legal frameworks governing public procurement.

Of the reported procurements, twelve (12) activities, amounting to One Hundred Million, Eight Hundred and Twenty-Seven Thousand, Five Hundred Leones (Le 100,827,500), were for goods, while the remaining one (1) activity, totaling Eighteen Million, One Hundred and Ninety Thousand Leones (Le 18,190,000), was for services. Additionally, it was found that 15% of the activities, amounting to Four Million, Six Hundred and Five Thousand Leones (Le 4,605,000), were not recorded in the contract register.

The table below provides a summary detail of all activities and their corresponding values.

Sierra Leone Broadcasting Corporation (SLBC)				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		Yes		
Procurement Plan Reviewed and Endorsed by NPPA		Yes		
Procurement Office with Adequate Facilities		Yes		
Office Computers Available in the Procurement Office		Yes		
Functioning Procurement Committee Available		Yes		
Legal Framework Available		Yes		
Goods Received and Inspection Committee Available		Yes		
Monthly Submission of SPF-6 Report to NPPA		No		
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	13		119,017,500	
Planned Procurement	13	100%	119,017,500	100%
Procurement Activities NOT Executed as Planned	10	77%	97,420,000	82%
Budget Amount for the Activity Approved	12	92%	117,412,500	99%
Source of Funding				
Government of Sierra Leone (GoSL)	12	92%	117,412,500	99%
Own Source Revenue	1	8%	1,605,000	1%
Categories of Procurement				
Goods	12	92%	100,827,500	85%
Services	1	8%	18,190,000	15%
Methods of Procurement				
Request for Quotation (RFQ)	13	100%	119,017,500	100%
Contract NOT Recorded in the Contract Register	2	15%	4,605,000	4%
Contract Payments Done on Time	12	92%	117,412,500	99%
Contract Payments NOT Done on Time	1	8%	1,605,000	1%

Compliance Statement: Based on the review of procurement activities for the 2021 financial year, the Sierra Leone Broadcasting Corporation did not fully comply with the legal requirements for public procurement. Issues identified include deviations from the approved procurement plan, exclusive use of RFQ procurement methods without open competitive bidding, and failure to record some activities in the contract register. These non-compliances indicate significant procurement management weaknesses.

SIERRA LEONE CIVIL AVIATION AUTHORITY (SLCAA)

Based on the files presented for review, the Sierra Leone Civil Aviation Authority (SLCAA) conducted a total of twenty-three (23) procurement activities during the 2021 financial year, amounting to Le 2,519,915,936 (Two Billion, Five Hundred Nineteen Million, Nine Hundred Fifteen Thousand, Nine Hundred Thirty-Six Leones). Out of these activities, twenty-two (22) activities totalling Le 2,423,143,436 (Two Billion, Four Hundred Twenty-Three Million, One Hundred Forty-Three Thousand, Four Hundred Thirty-Six Leones), representing 96% of the procurement value, were funded from own-source revenue. The remaining one (1) activity, amounting to Le 96,772,500 (Ninety-Six Million, Seven Hundred Seventy-Two Thousand, Five Hundred Leones), representing 4%, was funded by the Government of Sierra Leone (GOSL).

Of the total procurement activities, 57% were reported as unplanned, while 43% were executed in alignment with the approved plan. The procurement activities were categorized into goods, works, and services. Specifically, fourteen (14) activities, totalling Le 1,355,722,438 (One Billion, Three Hundred Fifty-Five Million, Seven Hundred Twenty-Two Thousand, Four Hundred Thirty-Eight Leones), which represents 61% of the procurement value, were for the procurement of goods. Three (3) activities, amounting to Le 577,420,000 (Five Hundred Seventy-Seven Million, Four Hundred Twenty Thousand Leones), or 13% of the total value, were for procurement of works. The remaining six (6) activities, totalling Le 586,773,498 (Five Hundred Eighty-Six Million, Seven Hundred Seventy-Three Thousand, Four Hundred Ninety-Eight Leones), or 26% of the procurement value, were for services.

The methods used for procurement included National Competitive Bidding (NCB) and Request for Quotation (RFQ). National Competitive Bidding (NCB): 3 activities, valued at Le 577,420,000 (23% of total procurement value). Request for Quotation (RFQ): 20 activities, valued at Le 1,942,495,936 (77% of total procurement value). It was noted that the three (3) NCBs, totaling Le 577,420,000, were not sent to the National Public Procurement Authority (NPPA) for technical review and endorsement, as required by the PPA 2016. There was heavy reliance on RFQ which suggest that serious splitting of procurement requirements into smaller values in order to avoid the use of open competitive methods occurred in violation of Sections 29 & 37 of the PPA, 2016.

The table below provide summary details of all activities and their corresponding values.

Sierra Leone Civil Aviation Authority (SLCAA) 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		Yes		
Procurement Plan Reviewed and Endorsed by NPPA		Yes		
Procurement Office with Adequate Facilities		Yes		
Office Computers Available in the Procurement Office		Yes		
Functioning Procurement Committee Available		Yes		
Legal Framework Available		Yes		
Goods Received and Inspection Committee Available		No		
Monthly Submission of SPF-6 Report to NPPA		No		
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	23		2,519,915,936	
Planned Procurement	10	43%	1,168,202,500	46%
Procurement Not in plan	13	57%	1,351,713,436	54%
Procurement Executed as in Plan	16	70%	1,650,222,436	65%
Procurement Not Executed as in Plan	7	30%	869,693,500	35%
Source of Funding				
Government of Sierra Leone (GoSL)	1	4%	96,772,500	4%
Own Source Revenue	22	96%	2,423,143,436	96%
Categories of Procurement				
Goods	14	61%	1,355,722,438	54%
Works	3	13%	577,420,000	23%
Services	6	26%	586,773,498	23%
Methods of Procurement				
National Competitive Bidding (NCB)	3	13%	577,420,000	23%
Request for Quotation (RFQ)	20	87%	1,942,495,936	77%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	3	13%	577,420,000	13%
Contracts Recorded in the Contract Register	9	39%	462,021,113	18%
Contract Payments Done on Time	23	100%	2,519,915,936	100%

Compliance Statement: Based on the review of the files presented, it is concluded that there are significant areas of non-compliance with established procurement procedures. Specifically, a majority of the procurement activities (57%) were unplanned, several activities did not follow the required approval processes, and only a small proportion (39%) adhered to the approved procurement plan. Additionally, there was a lack of full documentation, with only nine out of the total number of activities recorded in the contract register. Therefore, SLCAA did not fully comply with procurement regulations and best practices during the 2021 financial year.

SIERRA LEONE COMMERCIAL BANK (SLCB)

For the 2021 financial year, the Sierra Leone Commercial Bank (SLCB) reported a total of 265 procurement activities, with a cumulative value of Le 23,132,386,745. The analysis of the procurement activities revealed that 84% of the total value (Le 18,416,261,629) was planned, while the remaining 16% (Le 4,716,125,115) represented unplanned and unapproved activities, violating the Public Procurement Act of 2016, particularly Section 29, which mandates procurement to be executed in accordance with an approved plan.

Out of the total procurement activities, only 9 (representing 3% of the value) were executed as per the approved procurement plan, while 256 activities (97% of the value) deviated from the approved procurement plan. It is highly important for procuring entities to note that the non-conformity to the procurement plan shows a high level of indiscipline and disregard for the various legal framework on Public Procurement by the entity contrary to Section 29 (1&2) of the Public Procurement Act 2016. 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 and cannot support the claims that the activities were planned. Strict adherence to planned activities and budgets is essential for the efficient and effective operation of procurement entities within the government. It ensures financial stability, legal compliance, accountability, and transparency, ultimately serving the best interests of the public. All activities (100%) were financed through the bank's own-source revenue.

The categories of procurement executed by the entity were Goods, Works and Services. Goods: 247 activities, amounting to Le 13,362,887,335 (58% of total value). Works: 11 activities, amounting to Le 8,453,187,674 (37% of total value). Services: 7 activities, amounting to Le 1,316,311,735 (5% of total value).

The methods of procurement used show that there was serious splitting by the entity and that a high level of indiscipline and disregard for the various legal frameworks on Public Procurement. The most commonly used procurement method was the Request for Quotation (RFQ), accounting for 92% of the procurement value. The use of uncompetitive procurement methods, such as Proforma Invoices and Direct Sourcing, amounted to 1% of the value, signaling non-compliance with legal procurement standards. The various methods of procurement utilized were, National Competitive Bidding (NCB): 16 activities, totaling Le 7,787,010,924 (6% of total value), Restricted Method: 4 activities, totaling Le 6,897,021,435 (2% of total value), Sole Source: 1 activity, totaling Le 225,950,400, Request for Quotation (RFQ): 243 activities, totaling Le 7,175,647,250 (92% of total value) and Others (e.g., Proforma Invoice): 1 activity, totaling Le 1,046,756,735. 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.

The table below provides a summary detail of all the procurement activities and their corresponding values undertaken by the Sierra Leone Commercial Bank:

Sierra Leone Commercial Bank (SLCB) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	265		23,132,386,745	
Planned Procurement	223	84%	18,416,261,629	80%
Procurement Not Planned	42	16%	4,716,125,115	20%
Procurement Executed as in Plan	9	3%	7,257,377,609	31%
Procurement Not Executed as in Plan	256	97%	15,875,009,135	69%
Budget Amount for the Activity NOT Approved	28	11%	3,402,611,185	15%
Source of Funding				
Own Source Revenue	265	100%	23,132,386,745	100%
Categories of Procurement				
Goods	247	93%	13,362,887,335	58%
works	11	4%	8,453,187,674	37%
Services	7	3%	1,316,311,735	5%
Methods of Procurement				
National Competitive Bidding (NCB)	16	6%	7,787,010,924	6%
Request for Quotation (RFQ)	243	92%	7,175,647,250	92%
Restricted Method	4	2%	6,897,021,435	2%
Sole Source Method	1	0%	225,950,400	0%
Others ie Proforma Invoice etc	1	0%	1,046,756,735	0%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	5	2%	7,122,971,835	2%
Procurement activities without Procurement Number	1	0%	93,420,000	0%
Contract Payments Done on Time	56	21%	9,025,991,120	39%
Contract Payments NOT Done on Time	209	79%	14,106,395,625	61%



Compliance Statement: The procurement practices at SLCB in 2021 demonstrated significant non-compliance with established procurement regulations. A substantial portion of the procurement activities (16% of the total value) were not planned or approved, violating Section 29 of the Public Procurement Act of 2016. Furthermore, a majority of the procurements (97% of total value) were not executed in line with the approved procurement plan, indicating a lack of discipline and disregard for legal frameworks. Additionally, the use of non-competitive procurement methods and the poor record of timely contract payments further highlight a disregard for legal procurement processes and financial management standards. To ensure legal compliance, improve financial management, and promote transparency and accountability, it is essential that SLCB aligns its procurement activities strictly with approved plans and budgets and adheres to the established procurement procedures.

SIERRA LEONE CORRECTIONAL SERVICES (SLCS)

For the fiscal year under review, Sierra Leone Correctional Services (SLCS) reported a total of sixty-six (66) procurement activities to the National Public Procurement Authority (NPPA). The total value of these procurement activities amounted to seventy-five billion, seven hundred million, nine hundred and sixty-three thousand, nine hundred and forty-two Leones (Le 75,700,973,942). The report reveals significant concerns in the execution of planned versus unplanned procurement activities, compliance with the Public Procurement Act, 2016, and adherence to procurement best practices.

The review found that a substantial 80% of the procurement activities (Le 48,614,922,568) were reported as unplanned, representing fifty-three (53) activities. Only 14% of the total value (Le 2,671,293,150) was reported as planned through nine (9) activities. The execution of unplanned and unapproved procurement activities contravenes Section 29 of the Public Procurement Act, 2016. This has created unplanned liabilities for the government, forcing a diversion of funds from other crucial, budgeted activities. The procurement plan was not adequately updated to reflect the actual activities implemented in compliance with Section 29(6) of the PPA, 2016, and procurement splitting further undermines the integrity of the planning process. 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. There was a high level of lack of discipline in procurement planning and execution on the part of this entity. All the activities were 100% financed by the Government of Sierra Leone from the consolidated account.

The majority of procurement activities (85%) were executed through National Competitive Bidding (NCB), amounting to Le 73,541,336,942, followed by Request for Quotation (RFQ), which accounted for 14% (Le 637,622,000). A small portion (1%) of procurement activities was executed through Sole Source, totaling Le 1,522,015,000.

33 procurement activities, amounting to Le 40,666,649,438 (54% of the value), were reviewed and endorsed by the NPPA within the competitive threshold. 23 procurement activities, amounting to Le 33,488,702,504 (36% of the value), were executed without NPPA review or endorsement, as required by Section 14 (2p) of the Public Procurement Act, 2016.

63 procurement contracts, valued at Le 74,728,705,112 (99%), were recorded in the contract register. 3 contracts, valued at Le 972,268,830 (1%), were not recorded in the contract register. 50 contracts (76%) experienced delayed payments, amounting to Le 42,737,191,510 (56% of the value). The majority of procurement (97% by value) was for goods, amounting to Le 74,956,967,792, executed through sixty-four (64) activities. Only 3% of procurement (Le 744,006,150) was for works, executed through two (2) activities.

The table below provides summary details of all the procurement activities and their corresponding values undertaken by the Sierra Leone Correctional Services:

Sierra Correctional Services (SLCS) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	66		75,700,973,942	
Planned Procurement	9	14%	2,671,293,150	4%
Procurement Not Planned	53	80%	48,614,922,568	64%
Procurement Executed as in Plan	13	20%	27,086,051,374	36%
Procurement Not Executed as in Plan	10	15%	123,485,000	0%
Budget Amount for the Activity Approved	5	8%	403,705,000	0.5%
Budget Amount for the Activity NOT Approved	61	92%	75,297,268,942	99.5%
Source of Funding				
Government of Sierra Leone (GoSL)	66	100%	75,700,973,942	100%
Categories of Procurement				
Goods	64	97%	74,956,967,792	99%
Works	2	3%	744,006,150	1%
Methods of Procurement				
Request for Quotation (RFQ)	9	14%	637,622,000	14%
National Competitive Bidding (NCB)	56	85%	73,541,336,942	85%
Sole Source	1	1%	1,522,015,000	1%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	33	54%	40,666,649,438	54%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	23	36%	33,488,702,504	36%
Contracts Recorded in the Contract Register	63	95%	74,728,705,112	99%
Contracts NOT Recorded in the Contract Register	3	5%	972,268,830	1%
Procurement Activities without Procurement Numbers	1	2%	200,000	0%
Contract Payments Done on Time	16	24%	32,963,782,432	44%
Contract Payments NOT Done on Time	50	76%	42,737,191,510	56%

Compliance Statement: Based on the findings, the SLCS did not fully comply with the Public Procurement Act, 2016, particularly in the areas of procurement planning, execution, and NPPA review. The implementation of unplanned and unapproved procurement activities undermines the procurement system's integrity and transparency. Therefore, a comprehensive review and improvement in procurement management are strongly recommended. The SLCS is urged to take corrective measures, including updating procurement plans, ensuring NPPA reviews, and adhering to proper documentation and approval processes in future procurement activities.



SIERRA LEONE ELECTRICITY AND WATER REGULATORY COMMISSION

The Sierra Leone Electricity and Water Regulatory Commission (SLEWRC) executed thirty-eight (38) procurement activities amounting to a total of Two Hundred and Ninety-eight Million, Four Hundred and Fifty-Two Thousand, Two Hundred and Thirty-Two Leones (Le 298,452,232) during the 2021 financial year. 100% of these activities were fully funded by the Government of Sierra Leone.

Of the total procurement activities, seven (7) were planned, representing 18% of the total activities, with a total value of Ninety-Four Million, Nine Hundred and Thirty-Three Thousand, Five Hundred and Nineteen Leones (Le 94,933,519). The remaining thirty-one (31) activities, valued at Two Hundred and Three Million, Five Hundred and Eighteen Thousand, Seven Hundred and Thirteen Leones (Le 203,518,713), or 82% of the procurement activities, were classified as unplanned.

Out of the planned activities, twenty-five (25) were executed as planned, amounting to One Hundred and Forty-Six Million, One Hundred and Twenty-Eight Thousand, Nine Hundred and Sixty-Three Leones (Le 146,128,963), representing 66% of the total procurement value. However, thirteen (13) activities, amounting to One Hundred and Fifty-Two Million, Three Hundred and Twenty-Three Thousand, Two Hundred and Sixty-Nine Leones (Le 152,323,269), or 34% of the planned activities, were not executed as intended.

The procurement methods utilized were predominantly Request for Quotation (RFQ) and Direct Sourcing. Specifically: Only two (2) activities used the RFQ method, accounting for Ten Million, Seven Hundred and Fifty-Eight Thousand, Seven Hundred and Fifty Leones (Le 10,758,750), which represented 5% of the total procurement value. Thirty-five (35) activities, valued at Two Hundred and Eighty-Two Million, Five Hundred and Eighteen Thousand, Four Hundred and Eighty-Two Leones (Le 282,518,482), or 92% of the total, were executed using Direct Purchase with Proforma Invoice. One (1) activity, with a value of Five Million, One Hundred and Seventy-Five Thousand Leones (Le 5,175,000), was executed without a documented procurement method.

The procurement activities were categorized into Goods, Works, and Services: Twenty-two (22) activities, amounting to One Hundred and Fifty-Two Million, Forty-Three Thousand, Six Hundred and Fifty-Two Leones (Le 152,043,652), were for Goods. One (1) activity, valued at Seven Million, Two Hundred and Seventy-Six Thousand, Five Hundred Leones (Le 7,276,500), was for Works. Fifteen (15) activities, totaling One Hundred and Thirty-Nine Million, One Hundred and Thirty-Two Thousand, Eighty Leones (Le 139,132,080), were for Services.

The SLEWRC has demonstrated strong procurement systems and processes: A procurement unit has been established with qualified officers and adequate facilities. The procurement plan was signed, approved, and reviewed by the National Public Procurement Authority (NPPA). The procurement office is equipped with necessary resources, including computers, and a functioning procurement committee is in place.

The table below provides summary details of all the procurement activities and their corresponding values undertaken by the Sierra Leone Electricity and Water Regulatory Commission



Sierra Leone Electricity and Water Regulatory Commission 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	Yes			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	38		298,452,232	
Planned Procurement	7	18%	94,933,519	32%
Procurement Not Planned	31	82%	203,518,713	68%
Procurement Executed as in Plan	25	66%	146,128,963	49%
Procurement Not Executed as in Plan	13	34%	152,323,269	51%
Budget Amount for the Activity Approved	16	42%	105,933,705	35%
Source of Funding				
Government of Sierra Leone (GoSL)	19	50%	566,068,000	190%
Categories of Procurement				
Goods	22	58%	152,043,652	58%
Works	1	3%	7,276,500	3%
Services	15	39%	139,132,080	39%
Methods of Procurement				
Request for Quotation (RFQ)	2	5%	10,758,750	5%
Procurement Activities Using Direct Sourcing (Proforma)	35	92%	282,518,482	92%
Procurement Activities with no Procurement Method	1	3%	5,175,000	3%
Procurement Activities without Procurement Numbers	32	84%	209,120,950	70%
Contract NOT Recorded in the Contract Register	38	100%	298,452,232	100%
Contract Payments Done on Time	38	100%	298,452,232	100%

SIERRA LEONE EXTRACTIVE INDUSTRY TRANSPARENCY INITIATIVE

In accordance with Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) undertook a procurement review of the Sierra Leone Extractive Industry Transparency Initiative (SLEITI) for the 2021 financial year. This review was based on the documents submitted by SLEITI, which listed a total of ten (10) procurement activities amounting to Le 116,881,500. These activities were all funded through the Government of Sierra Leone's consolidated fund.

The review revealed that all ten (10) procurement activities were both unplanned and unapproved, contravening Sections 29(1) and 29(2) of the Public Procurement Act, 2016. There was a significant lack of discipline in both procurement planning and execution. This highlights a failure by the entity to adhere to proper procurement processes, undermining transparency and accountability.

The procurement activities were categorized as either goods or services. Of the ten activities, nine (9) were for the procurement of goods, totaling Le 104,281,500, while one (1) was for services, amounting to Le 12,600,000. All ten activities were executed using the non-competitive Request for Quotation (RFQ) method, which is not in compliance with Sections 29 and 37 of the Public Procurement Act, 2016. The excessive use of non-competitive methods violates the principles of competition and fairness. The review indicates that the procurement activities were split into smaller, unapproved transactions. This procurement splitting is a deliberate effort to bypass the required procurement processes and is contrary to the guidelines set out in the Public Procurement Act. The entity should have aggregated



similar items and used open competitive methods, which would have ensured better accountability and value for money.

It was noted that SLEITI submitted only partial monthly procurement reports using the standard Procurement Form 6 (SPF-6) to the NPPA. Full and accurate reporting is essential for transparency and the proper monitoring of procurement activities. SLEITI should develop and adhere to a comprehensive procurement plan that is approved in advance to ensure transparency and compliance.

The table below provides summary analysis of all procurement activities, and their financial impact carried out by the entity:

Sierra Leone Extractive Industry Transparency Initiative 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	No			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Partial Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	10		116,881,500	
Procurement Not Planned	10	100%	116,881,500	100%
Procurement Not Executed as in Plan	10	100%	116,881,500	100%
Budget Amount for the Activity NOT Approved	10	100%	116,881,500	100%
Source of Funding				
Government of Sierra Leone (GoSL)	10	100%	116,881,500	100%
Goods	9	90%	104,281,500	89%
Services	1	10%	12,600,000	11%
Methods of Procurement				
Request for Quotation (RFQ)	10	100%	116,881,500	100%
Contracts Recorded in the Contract Register	10	100%	116,881,500	100%
Contract Payments Done on Time	9	90%	114,006,500	98%
Contract Payments NOT Done on Time	1	10%	2,875,000	2%

Compliance Statement: Based on the review, it is concluded that SLEITI's procurement activities for the 2021 financial year were not in compliance with the provisions of the Public Procurement Act, 2016, specifically regarding planning, approval, and execution of procurement processes. The entity is advised to adhere strictly to the procurement planning and approval processes, utilize competitive procurement methods where applicable, and ensure timely payments and full reporting to the NPPA to avoid further breaches.

SIERRA LEONE FREE EDUCATION PROJECT (SLFEP)

The National Public Procurement Authority (NPPA), in accordance with Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review of the Sierra Leone Free Education Project (SLFEP). The purpose of this review was to assess the procurement activities undertaken by the project during the 2021 financial year, ensuring that procurement processes adhered to legal and regulatory standards. A total of twenty (20) procurement activities were reported, amounting to Le 220,357,791,833 (two hundred and twenty billion, three hundred and fifty-seven million, seven hundred and ninety-one thousand, eight hundred and thirty-three Leones). All of these activities were donor-funded, accounting for 100% of the procurement executed.

The review revealed a split between planned and unplanned procurement activities: Planned Activities: Sixteen (16) activities, totaling Le 91,776,913,345 (ninety-one billion, seven hundred and twenty-five million, eight hundred and ninety thousand, eight hundred and thirteen Leones), represented 80% of the total procurement value. These activities were in line with the approved procurement plan. Unplanned Activities: Four (4) activities, amounting to Le 28,580,878,488 (twenty-eight billion, five hundred and eighty million, eight hundred and seventy-eight thousand, four hundred and eighty-eight Leones), represented 20% of the total procurement value and were executed outside the approved procurement plan. The review showed that only 20% of the activities by value were executed as planned. 16 activities, representing 80% of the value, were not executed in accordance with the approved procurement plan.

The procurement activities involved goods, works, and services, executed through various procurement methods. Fourteen (14) activities amounting to Le 119,102,447,333 (one hundred and nineteen billion, one hundred and two million, four hundred and forty-seven thousand, three hundred and thirty-three Leones) were for the procurement of goods. One (1) activity amounting to Le 494,504,500 (four hundred and ninety-four million, five hundred and four thousand, five hundred Leones) was for works. Two (2) activities totaling Le 760,840,000 (seven hundred and sixty million, eight hundred and forty thousand Leones) were for the procurement of services.

Seventeen (17) procurement activities were not recorded in the entity's contract register, suggesting that the procurement register was not properly updated and raising questions about the completeness of the procurement records presented for review. Sixteen (16) procurement activities, amounting to 80% of the total procurement value, were not paid in a timely manner.

The methods used for procurement were: International Competitive Bidding (ICB): 6 activities totaling Le 112,197,593,600 (30% of total value), National Competitive Bidding (NCB): 11 activities totaling Le 7,911,701,853 (55% of total value), Request for Quotation (RFQ): 3 activities totaling Le 248,496,380 (15% of total value). The entity should have aggregated frequently purchased items of similar nature and used open competitive methods for such procurements to ensure cost-efficiency and transparency.

The table below provides summary analysis of all procurement activities, and their financial impact carried out by the entity:

Sierra Leone Free Education Project (SLFEP) 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		Yes		
Procurement Plan Reviewed and Endorsed by NPPA		No		
Procurement Office with Adequate Facilities		No		
Office Computers Available in the Procurement Office		No		
Functioning Procurement Committee Available		Yes		
Copies of Legal Framework Available (Act, Regulation, Manual)		Yes		
Goods Received and inspection Committee Available		No		
Monthly Submission of SPF-6 Report to NPPA		No		
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	20		120,357,791,833	
Planned Procurement	16	80%	91,776,913,345	76%
Procurement Not Planned	4	20%	28,580,878,488	24%
Procurement Executed as in Plan	4	20%	1,903,675,245	2%
Procurement Not Executed as in Plan	16	80%	118,454,116,588	98%
Budget Amount for the Activity Approved	1	5%	967,300,000	1%
Budget Amount for the Activity NOT Approved	19	95%	119,390,491,833	99%
Source of Funding				
Donor	20	100%	120,357,791,833	100%
Categories of Procurement				
Goods	17	85%	119,102,447,333	99%
Works	1	5%	494,504,500	0%
Services	2	10%	760,840,000	1%
Methods of Procurement				
International Competitive Bidding (ICB)	6	30%	112,197,593,600	93%
National Competitive Bidding (NCB)	11	55%	7,911,701,853	7%
Request for Quotation (RFQ)	3	15%	248,496,380	0%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	15	75%	113,731,542,988	94%
Contracts Recorded in the Contract Register	3	15%	6,091,149,980	5%
Contract NOT Recorded in the Contract Register	17	85%	114,266,641,853	95%
Contract Payments Done on Time	4	20%	105,855,996,380	88%
Contract Payments NOT Done on Time	16	80%	14,501,795,453	12%

SIERRA LEONE HOUSING CORPORATION (SALHOC)

In accordance with Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a procurement review of the Sierra Leone Housing Corporation (SALHOC). The review examined the procurement activities undertaken by SALHOC during the 2021 financial year. The documents presented for review revealed fifty-four (54) procurement activities, with a total value of Le 304,142,000. All of these activities were executed using Own Source funding, without following approved procurement planning and procedures.

The review found that all procurement activities were unplanned and unapproved. There was a significant lack of discipline in the procurement planning and execution processes within SALHOC. This non-compliance with planning and approval processes violates Section 29 (1 & 2) of the Public Procurement Act, 2016, which mandates that procurement activities should be planned and approved before execution.

The procurement activities were divided into two categories: goods and services. 28 activities amounting to Le 190,945,000, executed via the non-competitive Request for Quotation

(RFQ) method. 26 activities amounting to Le 113,197,000, executed through a non-approved procurement method.

The review found evidence of procurement splitting, where multiple small procurement activities were executed instead of aggregating similar items for open competitive procurement. The frivolous use of non-competitive non-approved procurement methods by the entity contravenes section 29 and 37 of the Public Procurement Act, 2016. This splitting, combined with the use of non-competitive methods, further undermines the procurement process and makes it difficult to ascertain whether the activities were truly planned and approved. SALHOC's approach appeared to be a deliberate attempt to bypass proper procurement procedures and evade scrutiny.

The review found that 10 out of the 54 procurement activities (representing 19% of the total value) experienced delays in payment. None of the 54 procurement activities were recorded in the entity's contract register. This oversight raises concerns about the accuracy and completeness of SALHOC's procurement records. It is unclear whether all relevant procurement documents were presented for review, which compromises transparency and accountability. The review also noted that SALHOC failed to submit their monthly procurement reports using the standard Procurement Form Six (SPF-6) to the NPPA. This failure to report hinders the ability to maintain accurate records of procurement activities, further undermining transparency and accountability within the entity.

The table below provides summary analysis of all procurement activities, and their financial impact carried out by the entity:

Sierra Leone Insurance Commission (SLICOM) 2021 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	33		173,744,800	
Planned Procurement	24	73%	104,859,050	60%
Procurement Not Planned	9	27%	68,885,750	40%
Procurement Executed as in Plan	5	15%	40,658,250	23%
Procurement Not Executed as in Plan	28	85%	133,086,550	77%
Budget Amount for the Activity Approved	31	94%	168,994,800	97%
Budget Amount for the Activity NOT Approved	2	6%	4,750,000	3%
Source of Funding				
Government of Sierra Leone (GoSL)	33	100%	173,744,800	100%
Categories of Procurement				
Goods	24	73%	140,273,300	81%
Works	1	3%	7,960,000	5%
Services	8	24%	25,511,500	15%
Methods of Procurement				
Request for Quotation (RFQ)	32	97%	168,994,800	97%
Others ie Proforma Invoice etc	1	3%	4,750,000	3%
Contract Payments Done on Time	15	45%	75,076,450	43%
Contract Payments NOT Done on Time	18	55%	98,668,350	57%

Compliance Statement: Based on the findings of this review, it is clear that the procurement activities undertaken by SALHOC in the 2021 financial year were not in compliance with the requirements of the Public Procurement Act, 2016. The entity must take immediate corrective



actions to align its procurement practices with the legal framework, ensuring proper planning, approval, competitive procurement methods, and timely execution of payments.

SIERRA LEONE INSURANCE COMMISSION (SLICOM)

The National Public Procurement Authority (NPPA), in accordance with Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review of the Sierra Leone Insurance Commission (SLICOM). The purpose of this review was to assess the procurement activities carried out by SLICOM during the 2021 financial year. A total of thirty-three (33) procurement activities were identified, with a total expenditure amounting to One Hundred Seventy-Three Million, Seven Hundred Forty-Four Thousand, and Eight Hundred Leones (Le 173,744,800). All these activities were funded through the Government Consolidated Fund.

24 activities, representing 73% of the total value (Le 104,859,050), were planned procurement activities. 9 activities, representing 27% of the total value (Le 68,885,750), were unplanned activities executed by SLICOM. Out of the 33 activities, 5 activities (15% of the value) were executed as planned. The remaining 28 activities (85% of the value) were not executed in accordance with the approved procurement plan. This non-compliance raises concerns regarding the integrity and accuracy of the procurement planning process.

The categories of procurement were for goods, works and services and were executed using non-competitive Request for Quotation (RFQ) and non-approved procurement method others respectively. Based on the data, twenty-four (24) activities amounting to one hundred and forty million two hundred and seventy-three thousand and three hundred Leones (Le 140,273,300) were for the procurement of goods, one (1) activities amounting seven million nine hundred and sixty thousand Leones (Le 7,960,000) were for the procurement of Works whilst the remaining eight (8) activities amounting to twenty-five million five hundred and eleven thousand and five hundred Leones (Le 25,511,500) were for the procurement services.

The review further revealed that all of the activities were implemented through non-competitive, method RFQ and non-approved procurement method others. Disappointedly thirty-two (32) activities amounting to one hundred and sixty-eight million nine hundred and ninety-four thousand and eight hundred Leones (Le 168,994,800) were executed through the Request for Quotation (RFQ) method and the remaining one (1) activity amounting to four million seven hundred and fifty thousand Leones (Le 4,750,000) were executed using the non-approved procurement method others.

The review found evidence of procurement splitting, which is a deliberate attempt to evade the established procurement processes. The frequent use of non-competitive methods and the failure to aggregate similar procurement needs indicate a clear avoidance of open competitive bidding, which is essential for ensuring value for money. The frivolous use of non-competitive non-approved procurement methods by the entity contravenes section 29 and 37 of the Public Procurement Act, 2016.

The report indicates that 18 procurement activities, amounting to 55% of the total value, experienced delays in payments. These delays are particularly harmful to Small and Medium

Enterprises (SMEs), as they can lead to financial strain and cash flow problems. It was also observed that SLICOM did not submit monthly procurement reports using the standard Procurement Form Six (SPF-6) to the NPPA. This omission affects the transparency and accountability of procurement activities and undermines efforts to maintain accurate records and ensure compliance with procurement regulations.

The table below provides summary analysis of all procurement activities, and their financial impact carried out by the entity:

Sierra Leone Insurance Commission (SLICOM) 2021 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	33		173,744,800	
Planned Procurement	24	73%	104,859,050	60%
Procurement Not Planned	9	27%	68,885,750	40%
Procurement Executed as in Plan	5	15%	40,658,250	23%
Procurement Not Executed as in Plan	28	85%	133,086,550	77%
Budget Amount for the Activity Approved	31	94%	168,994,800	97%
Budget Amount for the Activity NOT Approved	2	6%	4,750,000	3%
Source of Funding				
Government of Sierra Leone (GoSL)	33	100%	173,744,800	100%
Categories of Procurement				
Goods	24	73%	140,273,300	81%
Works	1	3%	7,960,000	5%
Services	8	24%	25,511,500	15%
Methods of Procurement				
Request for Quotation (RFQ)	32	97%	168,994,800	97%
Others ie Proforma Invoice etc	1	3%	4,750,000	3%
Contract Payments Done on Time	15	45%	75,076,450	43%
Contract Payments NOT Done on Time	18	55%	98,668,350	57%

Compliance Statement: The procurement activities carried out by SLICOM during the 2021 financial year were found to be in non-compliance with the Public Procurement Act, 2016, particularly in relation to procurement planning, use of non-competitive methods, failure to submit reports, and delayed payments. Immediate corrective actions are required to ensure future compliance with procurement regulations.

SIERRA LEONE INVESTMENT & EXPORT PROMOTION AGENCY (SLIEPA)

In accordance with Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a procurement review at the Sierra Leone Investment & Export Promotion Agency (SLIEPA) for activities implemented during the 2021 financial year. This review assessed SLIEPA's adherence to statutory procurement guidelines and evaluated the efficiency and transparency of procurement practices undertaken.

During the 2021 financial year, SLIEPA reported a total of 157 procurement activities with a combined value of Le 2,171,415,408. Of these, 99% were funded through the consolidated fund, while 1% was donor funded. 139 activities, amounting to Le 2,015,501,980 (89% of the total value), were reported as planned procurement activities. 18 activities, totaling Le 155,913,428 (11% of the total value), were unplanned. Only 30 activities, amounting to 19%

of the value, were executed according to the approved procurement plan. 127 activities (81%) deviated from the approved plan, indicating substantial non-compliance with the agency's procurement plan. The execution of procurement activities that were not in the approved procurement plan and the failure by the entity to update the plan violates Section 29 of the PPA, 2016.

The procurement activities were categorized into goods and services, with the following breakdown: Procurement of Goods: 48 activities, totaling Le 1,432,821,310 (66% of the total value). Procurement of Services: 109 activities, amounting to Le 738,594,098 (34% of the total value).

The procurement methods used were as follows: National Competitive Bidding (NCB): 1 activity, valued at Le 797,000,000 (1% of total value). Request for Quotation (RFQ): 108 activities, totaling Le 1,103,841,710 (69% of total value). Non-Approved Procurement Methods (Others): 48 activities, amounting to Le 270,573,698 (12% of total value). The use of non-approved procurement methods for 48 activities, which constitutes 12% of the total procurement value, violates Sections 29 and 37 of the Public Procurement Act, 2016. The entity's reliance on non-competitive procurement methods, particularly the direct purchase method, appears to be a deliberate attempt to circumvent the procurement process. The level of procurement splitting and the non-conformity to the approved plan makes it difficult to believe that if the activities were actually planned and approved. The entity should have aggregated the values of frequently purchased items of similar nature and used open competitive methods.

The review also found that 24 activities were not recorded in SLIEPA's contract register, indicating incomplete records and raising concerns regarding the comprehensiveness of procurement data provided for the review.

The table below provides summary analysis of all procurement activities, and their financial impact carried out by the entity:



Sierra Leone Investment & Export Promotion Agency (SLIEPA) 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	Yes			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	157		2,171,415,408	
Planned Procurement	139	89%	2,015,501,980	93%
Procurement Not Planned	18	11%	155,913,428	7%
Procurement Executed as in Plan	30	19%	1,361,884,600	63%
Procurement Not Executed as in Plan	127	81%	809,530,808	37%
Budget Amount for the Activity Approved	99	63%	1,021,164,404	47%
Budget Amount for the Activity NOT Approved	58	37%	1,150,251,004	53%
Source of Funding				
Government of Sierra Leone (GoSL)	156	99%	2,160,015,408	99%
Donor	1	1%	11,400,000	1%
Categories of Procurement				
Goods	48	31%	1,432,821,310	66%
Services	109	69%	738,594,098	34%
Methods of Procurement				
National Competitive Bidding (NCB)	1	1%	797,000,000	37%
Request for Quotation (RFQ)	108	69%	1,103,841,710	51%
Others ie Proforma Invoice etc	48	31%	270,573,698	12%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	1%	797,000,000	37%
Contracts Recorded in the Contract Register	133	85%	2,069,460,408	95%
Contract NOT Recorded in the Contract Register	24	15%	101,955,000	5%
Procurement Activities without Procurement Numbers	17	11%	115,522,198	5%
Contract Payments Done on Time	157	100%	2,171,415,408	100%

Compliance Statement: The procurement review identified several non-compliance issues with the Public Procurement Act, 2016, including unapproved procurement methods, deviation from the approved procurement plan, and failure to record activities in the contract register. The entity's procurement activities were largely executed outside of the approved procurement plan, with extensive use of non-approved procurement methods. These findings indicate a need for urgent corrective action to align SLIEPA's procurement practices with the legal and regulatory requirements of the PPA, 2016.

SIERRA LEONE LIBRARY BOARD (SLLB)

In compliance with Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a review of procurement activities at the Sierra Leone Library Board (SLLB) for the 2021 financial year. The review examined a total of eleven (11) procurement activities totaling Le 145,499,725, all funded by the Government Consolidated Fund.

The review disclosed that **Five (5) activities** amounting to **Le 87,687,030** (45% of the total value) were aligned with planned procurement activities. **Six (6) activities** amounting to **Le 57,812,695** (55% of the total value) were unplanned. Further, five (5) activities (45% of the total value) were executed in line with the approved procurement plan, while six (6) activities (55% of the total value) did not adhere to the plan. The execution of unplanned and

unapproved procurement activities is in violation of Section 29 of the Public Procurement Act, 2016. It is important to note that this increases government liabilities.

The procurement activities were classified under goods, works, and services. Seven (7) activities totaling Le 115,725,225 were for the procurement of goods. Two (2) activities totaling Le 19,974,500 were for works. Two (2) activities totaling Le 9,800,000 were for services.

Ten (10) activities valued at Le 141,499,725 used the Request for Quotation (RFQ) method, while one (1) activity valued at Le 4,000,000 used a non-approved procurement method. The review identified excessive use of non-competitive methods, including the RFQ and other non-approved methods. This practice is contrary to Sections 29 and 37 of the Public Procurement Act, 2016. The entity failed to aggregate frequently purchased items to allow for open competitive bidding, resulting in procurement splitting and a lack of transparency.

Seven (7) of the executed procurement activities were not recorded in the entity's contract register. This indicates that the register was not up-to-date, and it raises concerns about whether all procurement records were presented for review. It was observed that the SLLB did not submit their monthly procurement reports using the standard procurement form six (SPF-6) as required by the Public Procurement Act. The absence of these reports compromises the accuracy and transparency of procurement activities and prevents the NPPA from effectively monitoring procurement performance.

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

Sierra Leone Library Board (SLLB) 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		No		
Procurement Plan Reviewed and Endorsed by NPPA		No		
Procurement Office with Adequate Facilities		No		
Office Computers Available in the Procurement Office		Yes		
Functioning Procurement Committee Available		Yes		
Copies of Legal Framework Available (Act, Regulation, Manual)		Yes		
Goods Received and inspection Committee Available		No		
Monthly Submission of SPF-6 Report to NPPA		No		
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	11		145,499,725	
Planned Procurement	5	45%	87,687,030	60%
Procurement Not Planned	6	55%	57,812,695	40%
Procurement Executed as in Plan	5	45%	104,884,500	72%
Procurement Not Executed as in Plan	6	55%	40,615,225	28%
Budget Amount for the Activity NOT Approved	11	100%	145,499,725	100%
Source of Funding				
Government of Sierra Leone (GoSL)	11	100%	145,499,725	100%
Categories of Procurement				
Goods	7	64%	115,725,225	80%
Works	2	18%	19,974,500	14%
Services	2	18%	9,800,000	7%
Methods of Procurement				
Request for Quotation (RFQ)	10	91%	141,499,725	97%
Others ie Proforma Invoice etc	1	9%	4,000,000	3%
Contracts Recorded in the Contract Register	4	36%	59,627,030	41%
Contract NOT Recorded in the Contract Register	7	64%	85,872,695	59%
Contract Payments Done on Time	11	100%	145,499,725	100%

Compliance Statement: The procurement review revealed significant non-compliance by the Sierra Leone Library Board with the Public Procurement Act, 2016. The entity must take



immediate corrective action to align its procurement practices with the legal framework, including proper planning, seeking funds availability approval using SPF-1, using competitive procurement methods, maintaining up-to-date records, and submitting regular procurement reports as required by law.

SIERRA LEONE LOCAL CONTENT AGENCY

As mandated by Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority conducted a procurement review at the Sierra Leone Local Content Agency. This review analyzed documents for the 2021 financial year, covering thirty-six (36) procurement activities totaling Le 522,796,250. All activities were financed through the Government Consolidated Fund.

Out of the total procurement activities, thirty-four (34) activities amounting to Le 429,531,250 (94% of the total value) were planned, while two (2) activities amounting to Le 93,265,000 (6% of the total value) were unplanned. Notably, only 22 of the planned activities (61% of the value) were executed in alignment with the approved procurement plan, while 14 activities (39%) deviated from the approved plan. The review of SPF-1 forms indicated that neither of the two unplanned activities received funds availability approval prior to execution. The execution of unplanned and unapproved procurement activities is in violation of the legal framework. It is important to note that this increases government liabilities.

Of the total procurement activities, 23 (valued at Le 269,706,250) were for goods, while 13 (valued at Le 253,090,000) were for services. All procurement was conducted through non-competitive methods. Thirty-five (35) activities, amounting to Le 442,296,250 were executed through the Request for Quotation (RFQ) method and One (1) activity, valued at Le 4,000,000, was executed without any specified procurement method. The agency's extensive use of non-competitive procurement methods contravenes Sections 29 and 37 of the Public Procurement Act, 2016. The agency frequently split procurement transactions, failed to aggregate similar purchases, and predominantly used the direct purchase method, likely as a means to circumvent standard procurement processes.

Two (2) activities were not recorded in the agency's contract register, indicating that procurement records may not have been fully presented for review. This gap raises concerns about the completeness and accuracy of the entity's procurement records. Delays were noted in payments for two activities (6% of the total value). The agency does not submit monthly procurement reports using the standard procurement form six (SPF-6) to the Authority, thereby compromising record accuracy and transparency.

The table below provides summary analysis of all procurement activities, and their financial impact carried out by the entity:



Sierra Leone Local Content Agency 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		Yes		
Procurement Plan Reviewed and Endorsed by NPPA		Yes		
Procurement Office with Adequate Facilities		Yes		
Office Computers Available in the Procurement Office		Yes		
Functioning Procurement Committee Available		Yes		
Copies of Legal Framework Available (Act, Regulation, Manual)		Yes		
Goods Received and inspection Committee Available		No		
Monthly Submission of SPF-6 Report to NPPA		No		
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	36		522,796,250	
Planned Procurement	34	94%	429,531,250	82%
Procurement Not Planned	2	6%	93,265,000	18%
Procurement Executed as in Plan	22	61%	261,258,750	50%
Procurement Not Executed as in Plan	14	39%	261,537,500	50%
Budget Amount for the Activity Approved	34	94%	506,946,250	97%
Budget Amount for the Activity NOT Approved	2	6%	15,850,000	3%
Source of Funding				
Government of Sierra Leone (GoSL)	36	100%	522,796,250	100%
Categories of Procurement				
Goods	23	64%	269,706,250	52%
Services	13	36%	253,090,000	48%
Methods of Procurement				
Request for Quotation (RFQ)	35	97%	442,296,250	85%
Procurement Activities Executed with NO Methods Available	1	3%	80,500,000	15%
Contracts Recorded in the Contract Register	34	94%	508,046,250	97%
Contract NOT Recorded in the Contract Register	2	6%	14,750,000	3%
Contract Payments Done on Time	34	94%	452,774,250	87%
Contract Payments NOT Done on Time	2	6%	70,022,000	13%

Compliance Statement: The Sierra Leone Local Content Agency's procurement activities for 2021 demonstrate significant non-compliance with the Public Procurement Act, 2016. Key issues include the use of non-competitive procurement methods, failure to align with the approved procurement plan, inadequate record-keeping, and delayed payments. These lapses indicate a need for improved adherence to procurement regulations, especially in planning, execution, and reporting, to enhance accountability and promote effective use of public funds.

SIERRA LEONE MARITIME ADMINISTRATION (SLMA)

In accordance with Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a review of the procurement activities at the Sierra Leone Maritime Administration (SLMA) for the fiscal year 2021. The review aimed to assess the adherence of the entity's procurement activities to legal provisions and regulations set forth in the Public Procurement Act, 2016. Based on the documents provided, several compliance issues were identified, indicating a need for improved alignment with the Act's procurement requirements. The findings of this review are detailed below.

The SLMA reported a total of 48 procurement activities, amounting to Le 2,802,896,100 (Two billion, eight hundred and two million, eight hundred and ninety-six thousand, one hundred Leones). These activities were fully funded through the agency's own-source revenue, representing 100% of the activities for the 2021 financial year. Out of the 48 activities, 38 activities, representing 79% of the total value (Le 2,178,145,350), were planned procurement activities. The remaining 10 activities, accounting for 21% of the total value (Le 624,750,750),

were unplanned and executed outside the approved procurement plan. The review also indicated that, of the planned activities, only 6 (13% of the value) were executed in accordance with the approved procurement plan, while 42 activities (88% of the value) deviated from the approved plan. Execution of unplanned and unfunded activities violated Section 29 of the Public Procurement Act, 2016, increasing potential government liabilities.

Goods procurement totaled Le 1,679,916,500 across thirty-three (33) activities, works procurement reached Le 425,500,000 across four (4) activities, and services procurement amounted to Le 697,479,600 for eleven (11) activities.

Only three (3) activities totaling Le 473,110,750 (6% of total value) were executed using the NCB method. Forty-five (45) activities, totaling Le 2,329,785,350 (94% of total value), were procured through RFQ. The prevalent use of RFQ (94%) over NCB suggests splitting of procurement activities, contravening Section 37(2) of the Public Procurement Act, 2016. This practice reduced competitiveness and may compromise transparency, accountability, and value for money. SLMA should have aggregated similar procurement requirements to enable the use of open competitive methods and sign framework contracts, promoting transparency, fairness, and value for money.

SLMA has a structured and functioning procurement unit, procurement committee, and staff dedicated to ensuring efficiency, integrity, and fairness in its procurement processes. However, it was observed that none of the 48 activities were recorded in SLMA's contract register, indicating gaps in record-keeping and raising concerns about the completeness of documents reviewed. SLMA did not submit any monthly procurement reports using the SPF-6 form during the year.

The table below provides summary analysis of procurement activities, and their financial impact carried out by the entity:

Sierra Leone Maritime Administration (SLMA) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	No			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	No			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	48		2,802,896,100	
Planned Procurement	38	79%	2,178,145,350	78%
Procurement Not Planned	10	21%	624,750,750	22%
Procurement Executed as in Plan	6	13%	423,840,000	15%
Procurement Not Executed as in Plan	42	88%	2,379,056,100	85%
Budget Amount for the Activity Approved	41	85%	2,401,665,350	86%
Budget Amount for the Activity NOT Approved	7	15%	401,230,750	14%
Source of Funding				
Own Source Revenue	48	100%	2,802,896,100	100%
Categories of Procurement				
Goods	33	69%	1,679,916,500	60%
Works	4	8%	425,500,000	15%
Services	11	23%	697,479,600	25%
Methods of Procurement				
National Competitive Bidding (NCB)	3	6%	473,110,750	17%
Request for Quotation (RFQ)	45	94%	2,329,785,350	83%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	3	6%	473,110,750	17%
Contract NOT Recorded in the Contract Register	48	100%	2,802,896,100	100%
Contract Payments Done on Time	48	100%	2,802,896,100	100%

Compliance Statement: Based on the procurement review conducted at the Sierra Leone Maritime Administration, it is observed that while the entity has a structured and functioning procurement unit, significant non-compliance with the Public Procurement Act, 2016 was identified. The SLMA's execution of unplanned, unapproved procurement activities and over reliance on non-competitive procurement methods indicate contraventions of Sections 29 and 37(2) of the Act. The entity is advised to improve adherence to procurement planning, seek fund availability approvals using SPF-1, utilize competitive procurement methods, and maintain an updated contract register to ensure transparency, accountability, and efficiency in its procurement processes.

SIERRA LEONE METROLOGICAL AGENCY

In accordance with Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) undertook a procurement review at the Sierra Leone Metrological Agency for the 2021 financial year. The review covered thirty-six (36) activities, totaling a value of One Billion, Eight Hundred and Forty-Three Million, Nine Hundred and Forty-One Thousand, Eight Hundred and Fifty-Three Leones (Le 1,843,941,853). Of this total, 97% was funded by the government through the Consolidated Fund, while the remaining 3% was funded by the entity's own source revenue.

Of the 36 activities, 25 (69% of the total value) were planned procurement activities amounting to Le 1,364,182,277, while 11 (31% of the total value) were unplanned activities totaling Le 479,759,576. Out of the planned activities, only 15 (42% of the value) were executed in line with the approved procurement plan. The remaining 21 (58% of the value) were executed contrary to the approved plan, violating Section 29 of the Public Procurement Act.

The activities were categorized into goods, works, and services. Fourteen activities, valued at One Billion, Four Hundred and Ninety-One Million, Nine Hundred and Ten Thousand, Nine Hundred and Three Leones (Le 1,491,910,903) was for goods. Two activities, valued at Seventy-Four Million, Sixty-Eight Thousand, Six Hundred and Fifty Leones (Le 74,068,650) were for works. Twenty activities, valued at Two Hundred and Seventy-Seven Million, Nine Hundred and Sixty-Two Thousand, Three Hundred Leones (Le 277,962,300) were for services.

Procurement methods: National Competitive Bidding (NCB): Four activities, valued at One Billion, Four Hundred and Seventeen Million, Two Hundred and Thirty-Five Thousand, Four Hundred and Three Leones (Le 1,417,235,403), accounting for 11% of the total value. Request for Quotation (RFQ): Fifteen activities, valued at Three Hundred and Sixty-Five Million, Eight Hundred and Twenty-Five Thousand, Six Hundred and Fifty Leones (Le 365,825,650), accounting for 42% of the total value. Non-Procurement Methods: Seventeen activities, valued at Sixty Million, Eight Hundred and Eighty Thousand, Eight Hundred Leones (Le 60,880,800), accounting for 47% of the total value. The use of non-competitive methods, particularly the overreliance on RFQs and non-approved procurement methods, indicates splitting of procurement activities in violation of Section 37(2) of the Public Procurement Act, 2016. This undermines the principles of competition, transparency, accountability, fairness, and value for money in public procurement. The entity should have aggregated similar procurement items to ensure compliance with the legal framework. The use of open

competitive methods should have been prioritized, especially for frequently purchased items of a similar nature.

Another concern was the failure of the entity to submit monthly procurement reports using the standard Procurement Form Six (SPF-6) throughout the financial year. Additionally, one of the procurement activities, which involved an open competitive method, was implemented without submitting the necessary documents to the NPPA for technical review and endorsement as required by Section 14(2)(p) of the Public Procurement Act, 2016. Furthermore, none of the 36 activities were recorded in the entity's contract register, indicating non-compliance with the requirement to maintain an updated record of all procurement activities.

The table below provides summary analysis of procurement activities, and their financial impact carried out by the entity:

Sierra Leone Metrological Agency 2021 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		Yes		
Procurement Plan Reviewed and Endorsed by NPPA		Yes		
Procurement Office with Adequate Facilities		Yes		
Office Computers Available in the Procurement Office		Yes		
Functioning Procurement Committee Available		Yes		
Copies of Legal Framework Available (Act, Regulation, Manual)		Yes		
Goods Received and Inspection Committee Available		No		
Monthly Submission of SPF-6 Report to NPPA		No		
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	36		1,843,941,853	
Planned Procurement	25	69%	1,364,182,277	74%
Procurement Not Planned	11	31%	479,759,576	26%
Procurement Executed as in Plan	15	42%	1,388,145,552	75%
Procurement Not Executed as in Plan	21	58%	455,796,301	25%
Budget Amount for the Activity NOT Approved	36	100%	1,843,941,853	100%
Source of Funding				
Government of Sierra Leone (GoSL)	35	97%	1,829,842,453	99%
Donor	1	3%	14,099,400	1%
Categories of Procurement				
Goods	14	39%	1,491,910,903	81%
Works	2	6%	74,068,650	4%
Services	20	56%	277,962,300	15%
Methods of Procurement				
National Competitive Bidding (NCB)	4	11%	1,417,235,403	77%
Request for Quotation (RFQ)	15	42%	365,825,650	20%
Others ie Proforma Invoice etc	17	47%	60,880,800	3%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	3%	151,105,500	8%
Contract NOT Recorded in the Contract Register	36	100%	1,843,941,853	100%
Procurement Activities without Procurement Numbers	2	6%	6,350,400	0%
Contract Payments Done on Time	35	97%	1,834,491,853	99%
Contract Payments NOT Done on Time	1	3%	9,450,000	1%

Compliance Statement: The review of procurement activities at the Sierra Leone Metrological Agency for the 2021 financial year reveals significant compliance issues, including deviations from the approved procurement plan, over-reliance on non-competitive procurement methods, failure to submit required reports, and inadequate record-keeping. These issues contravene key provisions of the Public Procurement Act, 2016. The entity should take immediate corrective action to align its procurement practices with legal requirements and improve transparency, competition, and accountability in future procurement processes.



SIERRA LEONE NATIONAL COMMISSION ON SMALL ARMS

The Sierra Leone National Commission on Small Arms (SLeNCSA) executed a total of twenty-five (25) procurement activities during the 2021 financial year, with a total value of Two Hundred and Fifty-One Million, Four Hundred and Thirty-Seven Thousand Leones (Le 251,437,000). These activities were funded through a combination of government funding, donor contributions, and own-source revenue. 12 activities (48%), totaling Le 114,170,000 (45% of total procurement value) were funded by the GoSL. 12 activities (48%), valued at Le 125,267,000 (50% of total procurement value) were financed through Donor partners and the remaining 1 activity (4%), with a value of Le 12,000,000 (5% of total procurement value) was financed through Own Source Revenue.

13 activities, accounting for 52% of the total procurement activities, with a value of Le 138,277,000 (55% of total procurement value) were reported as planned. 2 activities, accounting for 48% of the total procurement activities, with a value of Le 113,160,000 (45% of total procurement value) were reported as unplanned activities in violation of Section 29 of the PPA, 2016. 13 activities (52%), with a value of Le 138,277,000 (55% of total procurement value) were executed as in the approved procurement plan. 2 activities (48%), valued at Le 113,160,000 (45% of total procurement value) were not executed as planned.

Categories of Procurement were Goods, Works and Services. Goods: 16 activities (64%), valued at Le 164,150,000 (65% of total procurement value). Works: 1 activity (4%), valued at Le 5,000,000 (2% of total procurement value). Services: 8 activities (32%), with a total value of Le 82,287,000 (33% of total procurement value). The procurement method used for all activities was the Request for Quotation (RFQ) method. The use of non-competitive methods, particularly the overreliance on RFQs and non-approved procurement methods, indicates splitting of procurement activities in violation of Section 37(2) of the Public Procurement Act, 2016. This undermines the principles of competition, transparency, accountability, fairness, and value for money in public procurement. The entity should have aggregated similar procurement items to ensure compliance with the legal framework. The use of open competitive methods should have been prioritized, especially for frequently purchased items of a similar nature.

A signed and approved procurement plan exists, though it was not reviewed and endorsed by the National Public Procurement Authority (NPPA), which is noted as a gap. The entity has a functioning procurement unit and staff. The procurement office is adequately equipped, with available office computers and a functioning procurement committee. However, the commission did not submit the SPF-6 report to NPPA as required

The table below provides summary details of all the procurement activities and their corresponding values undertaken by the Sierra Leone National Commission on Small Arms

Sierra Leone National Commission on Small Arms 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	25		251,437,000	
Planned Procurement	13	52%	138,277,000	55%
Procurement Executed as in Plan	12	48%	113,160,000	45%
Procurement Not Executed as in Plan	13	52%	138,277,000	55%
Budget Amount for the Activity Approved	13	52%	113,160,000	45%
Source of Funding				
Government of Sierra Leone (GoSL)	12	48%	114,170,000	45%
Donor	12	48%	125,267,000	50%
Own Source Revenue	1	4%	12,000,000	5%
Categories of Procurement				
Goods	16	64%	164,150,000	65%
Works	1	4%	5,000,000	2%
Services	8	32%	82,287,000	33%
Methods of Procurement				
Request for Quotation (RFQ)	25	100%	251,437,000	100%
Contract Payments Done on Time	25	100%	251,437,000	100%

PETROLEUM DIRECTORATE SIERRA LEONE (PDSL)

The Petroleum Directorate of Sierra Leone (PDSL) executed a total of twelve (12) procurement activities during the 2021 financial year, with a cumulative value of Le 500,199,000. All activities were fully funded by the Government of Sierra Leone (GoSL).

Out of the total procurement activities, nine (9) were reported as planned, with a total value of Le 342,255,000, representing 75% of the total procurement value. The remaining three (3) activities, valued at Le 157,944,000, represented 25% of the total procurement value and were reported as unplanned. 7 activities amounting to Le 307,549,000 (61% of total procurement value) were executed as planned. 5 activities amounting to Le 192,650,000 (39% of total procurement value) were not executed as planned.

The review of procurement methods indicated a concerning trend: National Competitive Bidding (NCB): 11 procurements (92% of the total procurements), valued at Le 452,155,000 (90% of the total value). Procurement without Method: 1 procurement (8% of the total procurements), valued at Le 48,044,000 (10% of the total value), which could raise concerns about transparency and accountability. All procurements (100%) were related to goods, amounting to the entire procurement budget.

The Petroleum Directorate has established a well-functioning procurement system, meeting essential criteria for successful procurement management. However, the lack of monthly



SPF-6 report submissions indicates a gap in consistent reporting to the National Public Procurement Authority (NPPA), which is a critical area for improvement. Efforts should be made to reduce unplanned procurements to improve budget predictability and procurement efficiency. 2 procurements (17% of total procurements) were not assigned procurement numbers, representing 29.2% of the total procurement value (Le 145,944,000). 2 procurements (17% of total procurements), valued at Le 90,500,000 (18% of total procurement value) were not paid as at the time of the review.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity:

Petroleum Directorate Sierra Leone 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	12		500,199,000	
Planned Procurement	9	75%	342,255,000	68%
Procurement Not Planned	3	25%	157,944,000	32%
Procurement Executed as in Plan	7	58%	307,549,000	61%
Procurement Not Executed as in Plan	5	42%	192,650,000	39%
Source of Funding				
Government of Sierra Leone (GoSL)	12	100%	500,199,000	100%
Categories of Procurement				
Goods	12	100%	500,199,000	100.0%
Methods of Procurement				
National Competitive Bidding (NCB)	11	92%	452,155,000	90%
Activities without Method	1	8%	48,044,000	10%
Procurement Activities without Procurement Numbers	2	17%	145,944,000	29.2%
Contract Payments Done on Time	10	83%	409,699,000	82%
Contract Payments NOT Done on Time	2	17%	90,500,000	18%

SIERRA LEONE PHARMACY BOARD

The Sierra Leone Pharmacy Board executed a total of twenty-two (22) procurement activities during the 2021 financial year, amounting to Six Hundred and Fifty-Six Million, Seven Hundred and Eighty-Six Thousand, Nine Hundred and Ninety Leones (Le 656,786,990). Of these, twenty-one (21) activities were funded by the Government of Sierra Leone, and one (1) activity was funded by a donor partner.

All twenty-two (22) activities were reported as planned, but only five (5) activities, totaling Three Hundred and Thirty-Five Million, Five Hundred and Sixty-One Thousand, Four Hundred and Seventy-Five Leones (Le 335,561,475), were executed as planned. The



remaining seventeen (17) activities, worth Three Hundred and Twenty-One Million, Two Hundred and Twenty-Five Thousand, Five Hundred and Fifteen Leones (Le 321,225,515), were not executed as planned.

The entity employed three methods of procurement: National Competitive Bidding (NCB), Request for Quotation (RFQ), and Direct Sourcing. Three (3) activities amounting to Two Hundred Sixty-Six Million, Twelve Thousand, Four Hundred and Seventy-Five Leones (Le 266,012,475), representing 14% of the total procurement value, were executed using the open competitive method of NCB. Fifteen (15) activities totaling Three Hundred and Forty-Eight Million, Eighty-Eleven Thousand, Five Hundred and Fifteen Leones (Le 348,811,515), accounting for 68% of the total procurement value were implemented using the RFQ method. Two (2) activities valued at Forty-One Million, Nine Hundred and Sixty-Three Thousand Leones (Le 41,963,000), making up 9% of the total procurement value were executed using Direct Sourcing (Proforma Invoice).

Thirteen (13) activities, totaling Four Hundred and Forty Million, One Hundred and Fifteen Thousand, Four Hundred and Seventy-Five Leones (Le 440,115,475), were for the procurement of goods. Nine (9) activities, totaling Two Hundred and Sixteen Million, Six Hundred and Seventy-One Thousand, Five Hundred and Fifteen Leones (Le 216,671,515), were for services.

The Pharmacy Board has established a fully functional procurement unit with officers, facilities, and a legal framework in place. However, the monthly submission of SPF-6 reports to the National Public Procurement Authority (NPPA) was not met. 4 contracts (18% of total procurements) amounting to Le 68,712,500 (10% of total value) were not recorded in the contract register, which raises concerns over transparency and record-keeping. 1 procurement (5%) valued at Le 266,012,475 (41% of the total value), in competitive threshold was not reviewed or endorsed by the NPPA.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the Sierra Leone Pharmacy Board:



Sierra Leone Pharmacy Board 2021 Procurements Overview

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	22		656,786,990	
Planned Procurement	22	100%	656,786,990	100%
Procurement Executed as in Plan	5	23%	335,561,475	51%
Procurement Not Executed as in Plan	17	77%	321,225,515	49%
Budget Amount for the Activity NOT Approved	12	55%	460,950,725	70%
Source of Funding				
Government of Sierra Leone (GoSL)	21	95%	623,586,990	95%
Own Source Revenue	1	5%	33,200,000	5%
Categories of Procurement				
Goods	13	59%	440,115,475	67%
Services	9	41%	216,671,515	33%
Methods of Procurement				
National Competitive Bidding (NCB)	3	14%	266,012,475	14%
Request for Quotation (RFQ)	15	68%	348,811,515	68%
Direct Sourcing (Proforma)	2	9%	41,963,000	9%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	5%	266,012,475	41%
Contracts Recorded in the Contract Register	18	82%	588,074,490	90%
Contract NOT Recorded in the Contract Register	4	18%	68,712,500	10%

SIERRA LEONE PORT AUTHORITY (SLPA)

In the 2021 financial year, the Sierra Leone Port Authority (SLPA) undertook a total of 335 procurement activities, valued at Le 119,265,164,591 (One Hundred and Nineteen Billion, Two Hundred and Sixty-Five Million, One Hundred and Sixty-Four Thousand, Five Hundred and Ninety-One Leones) based on records presented for review. The procurement activities were divided across various categories, methods, and funding sources.

Out of the 335 procurement activities, 294 were planned, accounting for 88% of the total number of procurements. These planned activities had a total value of Le 118,146,206,519 (One Hundred and Eighteen Billion, One Hundred and Forty-Six Million, Two Hundred and Six Thousand, Five Hundred and Nineteen Leones), which is 99% of the procurement value. Forty-one activities, constituting 12% of the total procurements, were unplanned, amounting to Le 1,118,958,072 (One Billion, One Hundred and Eighteen Million, Nine Hundred and Fifty-Eight Thousand, Seventy-Two Leones), representing 1% of the procurement value. Disappointingly, 31 activities, accounting for 9% of the total procurement activities, were executed as planned. These activities totaled Le 20,413,271,261 (Twenty Billion, Four Hundred and Thirteen Million, Two Hundred and Twenty-Seven Thousand, Two Hundred and Sixty-One Leones), representing 17% of the total procurement value. 04 activities,



representing 91% of the procurements, were not executed as planned. These activities had a total value of Le 98,851,893,330 (Ninety-Eight Billion, Eight Hundred and Fifty-One Million, Eight Hundred and Ninety-Three Thousand, Three Hundred and Thirty Leones), which is 83% of the procurement value, violating Section 29 of the Public Procurement Act.

Only 4 activities (1% of the total procurement) were funded by the Government of Sierra Leone, totaling Le 93,730,000 (Ninety-Three Million, Seven Hundred and Thirty Thousand Leones). The remaining 331 activities, or 99% of the procurements, were funded through SLPA's own source revenue, amounting to Le 119,171,434,591 (One Hundred and Nineteen Billion, One Hundred and Seventy-One Million, Four Hundred and Thirty-Four Thousand, Five Hundred and Ninety-One Leones).

The majority of the procurements (298 activities, representing 89% of the total procurement activities) were for goods, valued at Le 99,172,182,380 (Ninety-Nine Billion, One Hundred and Thirty-Seven Million, One Hundred and Seventy-Two Thousand, Three Hundred and Eighty Leones), accounting for 83.2% of the procurement value. Seven activities, constituting 2% of the procurement activities, were for works, totaling Le 18,959,413,761 (Eighteen Billion, Nine Hundred and Fifty-Nine Million, Four Hundred and Thirteen Thousand, Seven Hundred and Sixty-One Leones), representing 15.9% of the procurement value. Thirty activities (9% of total procurements) were for services, with a value of Le 1,133,568,450 (One Billion, One Hundred and Thirty-Three Million, Five Hundred and Sixty-Eight Thousand, Four Hundred and Fifty Leones), accounting for 9% of the procurement value.

Ten activities, or 3% of the procurement value, were executed using the NCB method, totaling Le 3,163,987,872 (Three Billion, One Hundred and Sixty-Three Million, Nine Hundred and Eighty-Seven Thousand, Eight Hundred and Seventy-Two Leones). The RFQ method was used for 278 activities, accounting for 83% of the procurement value, amounting to Le 7,702,520,208 (Seven Billion, Seven Hundred and Two Million, Five Hundred and Twenty Thousand, Two Hundred and Eight Leones). Forty-five activities, or 13% of the procurement value, were executed using direct sourcing (proforma), totaling Le 89,540,161,750 (Eighty-Nine Billion, Five Hundred and Forty Million, One Hundred and Sixty-One Thousand, Seven Hundred and Fifty Leones). One activity, valued at Le 38,180,000 (Thirty-Eight Million, One Hundred and Eighty Thousand Leones), did not specify a procurement method. There was too much reliance on RFQ method, which suggest that there was serious splitting of procurement requirements in violation of Sections 29 and 37 of the PPA, 2016. It also makes it difficult to believe that the activities were planned and approved as claimed. The entity should have aggregated the values of procurement requirements of similar nature and use open competitive methods to sign framework contracts.

The review indicated that Procurement Unit is in place, staffed with qualified Procurement Officers. A Procurement Plan was signed and approved, with full endorsement from the National Public Procurement Authority (NPPA). The Procurement Committee was functional, and adequate office facilities and equipment were available for the procurement activities. 7 contracts (2%) were not recorded in the contract register, with a total value of Le 80,871,500 (Eighty million, eight hundred and seventy-one thousand, five hundred Leones), thereby making it difficult to confirm if full disclosure of activities executed during the year. Only 3 payments, representing 1% of the procurement value, were delayed, totaling Le 21,215,000 (Twenty-One Million, Two Hundred and Fifteen Thousand Leones).



The table below provides summary details of the procurement activities and their corresponding values undertaken by the Sierra Leone Port Authority

Sierra Leone Port Authority (SLPA) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available	Yes			
Goods Received and inspection Committee Available	Yes			
Partial Monthly Submission of SPF-6 Report to NPPA	Yes			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	335		119,265,164,591	
Planned Procurement	294	88%	118,146,206,519	99%
Procurement Not Planned	41	12%	1,118,958,072	1%
Procurement Executed as in Plan	31	9%	20,413,271,261	17%
Procurement Not Executed as in Plan	304	91%	98,851,893,330	83%
Budget Amount for the Activity Approved	227	68%	9,135,270,208	68%
Budget Amount for the Activity NOT Approved	58	17%	110,129,894,383	17%
Source of Funding				
Government of Sierra Leone (GoSL)	4	1%	93,730,000	1%
Own Source Revenue	331	99%	119,171,434,591	99%
Categories of Procurement				
Goods	298	89%	99,172,182,380	83.2%
Works	7	2%	18,959,413,761	15.9%
Services	30	9%	1,133,568,450	9.0%
Methods of Procurement				
National Competitive Bidding (NCB)	10	3%	3,163,987,872	3%
Request for Quotation (RFQ)	278	83%	7,702,520,208	83%
Direct Sourcing (Proforma)	45	13%	89,540,161,750	13%
Procurement Activity with NO Method	1	0.3%	38,180,000	0.3%
Contracts Recorded in the Contract Register				
Contracts Recorded in the Contract Register	328	98%	119,184,293,091	100%
Contract NOT Recorded in the Contract Register	7	2%	80,871,500	0%
Contract Payments Done on Time				
Contract Payments Done on Time	332	99%	119,243,949,591	100%
Contract Payments NOT Done on Time	3	1%	21,215,000	0.02%

Compliance Statement: Based on the data reviewed, the Sierra Leone Ports Authority (SLPA) has largely complied with procurement processes, with significant adherence to the established procurement plans and processes. However, there is a notable deviation in the execution of planned procurement activities, with a large percentage (91%) of procurement not executed as planned. Additionally, while the SLPA has recorded and processed most contracts properly, there is a small percentage (2%) of contracts that were not recorded in the contract register. The payment of contracts was largely timely, with only a minimal percentage of payments delayed.

SIERRA LEONE POLICE (SLP)

In the 2021 financial year, the Sierra Leone Police (SLP) executed fifty-four (54) procurement activities totaling Le 118,285,233,858 (One hundred and eighteen billion, two hundred and eighty-five million, two hundred and thirty-three thousand, eight hundred and fifty-eight Leones). Of these, forty-nine (49) activities amounting to Le 118,198,373,858 (One hundred and eighteen billion, one hundred and ninety-eight million, three hundred and seventy-three



thousand, eight hundred and fifty-eight Leones), representing 91% of the procurement activities, were reported as planned. Five (5) activities, valued at Le 86,860,000 (Eighty-six million, eight hundred and sixty thousand Leones), representing 9% of the procurement activities, were reported as unplanned.

A breakdown of the procurement activities reveals that five (5) of the planned activities, totaling Le 107,108,871,050 (One hundred and seven billion, one hundred and eight million, eight hundred and seventy-one thousand, fifty Leones), representing 9% of the procurement value, were executed as planned. Conversely, forty-nine (49) activities, amounting to Le 11,176,362,808 (Eleven billion, one hundred and seventy-six million, three hundred and sixty-two thousand, eight hundred and eight Leones), or 91% of the procurement value, were not executed as planned, in complete violation of Section 29 of the PPA, 2016. This makes it difficult to believe that the activities were planned as claimed.

In terms of funding sources, twenty-nine (29) procurement activities were funded by the Government of Sierra Leone (GoSL), which constituted 54% of the activities. The remaining twenty-five (25) activities, representing 46%, were funded through SLP's own source revenue.

The procurements were categorized into goods, works, and services as follows: Goods: Forty-four (44) activities amounting to Le 112,759,264,458 (One hundred and twelve billion, seven hundred and fifty-nine million, two hundred and sixty-four thousand, four hundred and fifty-eight Leones), accounting for 81% of the number of procurements and 95.3% of the total procurement value. Works: Six (6) activities totaling Le 5,440,234,400 (Five billion, four hundred and forty million, two hundred and thirty-four thousand, four hundred Leones), representing 11% of the procurements and 4.6% of the total procurement value. Four (4) activities totaling Le 85,735,000 (Eighty-five million, seven hundred and thirty-five thousand Leones), constituting 7% of the procurements and 0.1% of the total procurement value.

The procurement methods employed in 2021 were as follows: International Competitive Bidding (ICB): Two (2) activities amounting to Le 81,997,517,700 (Eighty-one billion, nine hundred and ninety-seven million, five hundred and seventeen thousand, seven hundred Leones), representing 4% of the procurement value. National Competitive Bidding (NCB): Three (3) activities totaling Le 18,051,134,400 (Eighteen billion, fifty-one million, one hundred and thirty-four thousand, four hundred Leones), accounting for 6% of the procurement value. Request for Quotation (RFQ): Forty-seven (47) activities amounting to Le 1,566,297,808 (One billion, five hundred and sixty-six million, two hundred and ninety-seven thousand, eight hundred and eight Leones), representing 87% of the procurement value. Sole Source: One (1) activity valued at Le 16,660,218,950 (Sixteen billion, six hundred and sixty million, two hundred and eighteen thousand, nine hundred and fifty Leones), constituting 2% of the procurement value. Direct Purchase: One (1) activity amounting to Le 10,065,000 (Ten million, sixty-five thousand Leones), accounting for 1.9% of the procurement value. There was too much reliance on RFQ method, which suggest that there was serious splitting of procurement requirements in violation of Sections 29 and 37 of the PPA, 2016. The entity should have aggregated the values of procurement requirements of similar nature and use open competitive methods to sign framework contracts.

The SLP has an established procurement unit with available procurement officers and a signed and approved procurement plan. The procurement office is adequately equipped with



computers, and the procurement committee is functioning as required. Legal frameworks are in place, and a goods receipt and inspection committee are available. Three (3) activities, totaling Le 22,617,417,100 (19% of procurement value), were not paid on time. The SLP did not submit any monthly procurement reports using the SPF-6 form during the year.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the Sierra Leone Police

Sierra Leone Polic (SLP) 2021 Procurements Overview					
	Outcomes				
Procurement Systems Review					
Established Procurement Unit	Yes				
Procurement Officers Available	Yes				
Signed and Approved Procurement Plan	Yes				
Procurement Plan Reviewed and Endorsed by NPPA	Yes				
Procurement Office with Adequate Facilities	Yes				
Office Computers Available in the Procurement Office	Yes				
Functioning Procurement Committee Available	Yes				
Legal Framework Available	Yes				
Goods Received and Inspection Committee Available	Yes				
Monthly Submission of SPF-6 Report to NPPA	No				
Procurement Process Review					
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements	
Total Procurement	54		118,285,233,858		
Planned Procurement	49	91%	118,198,373,858	91%	
Procurement Activities not in Plan	5	9%	86,860,000	9.3%	
Procurement Executed as in Plan	5	9%	107,108,871,050	9.3%	
Procurement Not Executed as in Plan	49	91%	11,176,362,808	90.7%	
Budget Amount for the Activity NOT Approved	54	100%	118,285,233,858	100.0%	
Source of Funding					
Government of Sierra Leone (GoSL)	29	54%	117,476,514,550	99.3%	
Own Source Revenue	25	46%	808,719,308	0.7%	
Categories of Procurement					
Goods	44	81%	112,759,264,458	95.3%	
Works	6	11%	5,440,234,400	4.6%	
Services	4	7%	85,735,000	0.1%	
Methods of Procurement					
International Competitive Bidding (ICB)	2	4%	81,997,517,700	69.3%	
National Competitive Bidding (NCB)	3	6%	18,051,134,400	15.3%	
Request for Quotation (RFQ)	47	87%	1,566,297,808	1.3%	
Procurement Activities Executed with Sole Source Method	1	2%	16,660,218,950	1.9%	
Direct Sourcing (Proforma)	1	2%	10,065,000	1.9%	
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)		1	2%	16,660,218,950	14.1%
Contracts Recorded in the Contract Register		53	98%	118,262,463,858	98%
Contracts NOT Recorded in the Contract Register		1	2%	22,770,000	2%
Contract Payments Done on Time		51	94%	95,667,816,758	81%
Contract Payments NOT Done on Time		3	6%	22,617,417,100	19%

Compliance Statement: Based on the findings from the procurement process review and systems evaluation, the SLP has largely adhered to the planned procurement activities. However, there were deviations from the procurement plan, particularly in the execution of activities. Additionally, while most contract payments were made on time, some delays were observed. There was heavy reliance of non-competitive RFQ and Direct Sourcing methods. The SLP must focus on enhancing timely payments, improving the use of open competitive methods and ensuring strict adherence to procurement plans in future procurement cycles.

SIERRA LEONE POSTAL SERVICE (SALPOST)

The National Public Procurement Authority (NPPA), as mandated under Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review at the Sierra Leone Postal Service (SALPOST). The review aimed to assess the procurement activities carried

out by SALPOST during the 2021 financial year, based on the documents presented for scrutiny.

A total of ninety-one (91) procurement activities were reported by SALPOST, amounting to Six Hundred Nineteen Million, Three Hundred Twenty-Three Thousand, Eight Hundred Leones (Le 619,323,800). These activities were fully funded through SALPOST's own-source revenue, representing a 100% self-funded procurement operation for the period in review. The review revealed that all the procurement activities were neither planned nor approved, which highlights a significant failure in procurement discipline at SALPOST. The implementation of unplanned and unapproved procurement activities constitutes a violation of Section 29 (1 & 2) of the Public Procurement Act, 2016, which mandates that procurement must be based on pre-approved and carefully planned budgets.

The procurement activities were categorized as follows: Goods: Fifty-nine (59) activities, amounting to Four Hundred Seventy-Four Million, Four Hundred Fifty-One Thousand, Five Hundred Fifty Leones (Le 474,451,550), accounting for 65% of the total value. Works: One (1) activity, amounting to Two Million, Eight Hundred Sixty Thousand Leones (Le 2,860,000), accounting for 1% of the total value. Services: Thirty-one (31) activities, amounting to One Hundred Forty-Two Million, Twelve Thousand, Two Hundred Fifty Leones (Le 142,012,250), accounting for 34% of the total value.

The procurement methods used during the review period were primarily Request for Quotation (RFQ) and non-approved methods. A breakdown of the procurement methods is as follows: RFQ: Seven (7) activities, totaling Two Hundred Sixty-Five Million, Five Hundred Fifty-Five Thousand Leones (Le 265,555,000), or 8% of the total procurement value, were executed using the RFQ method. Non-approved Methods: Eighty-four (84) activities, amounting to Three Hundred Fifty-Three Million, Seven Hundred Sixty-Eight Thousand, Eight Hundred Leones (Le 353,768,800), or 92% of the total value, were executed using non-approved procurement methods. The use of non-competitive procurement methods, particularly the RFQ, contravenes the procurement principles of competition, transparency, accountability, fairness, and value for money. Moreover, the high reliance on RFQs indicates splitting of activities, a practice prohibited under Section 37 (2) of the Public Procurement Act, 2016. These actions undermine the integrity of the procurement process and fail to adhere to legal procurement standards. The entity should have aggregated the values of frequently purchased items of similar nature and used open competitive methods.

Further analysis uncovered that SALPOST failed to assign unique procurement numbers to eighty-four (84) activities, as required by the legal framework. The absence of unique procurement numbers compromises the traceability and accountability of procurement activities, making it difficult to monitor progress and prevent fraudulent activities. Additionally, SALPOST did not maintain a contract register, raising further concerns regarding the completeness and accuracy of the procurement records presented for review. Without a contract register, the risk of missed or fraudulent activities increases, impacting the overall integrity of the procurement process. SALPOST did not submit monthly procurement reports using the Standard Procurement Form-6 (SPF-6) throughout the financial year.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the Sierra Leone Postal Service (SALPOST):

Sierra Leone Postal Service (SALPOST) 2021 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	No			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	Partially			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	91		619,323,800	
Procurement Not Planned	91	100%	619,323,800	100%
Procurement Not Executed as in Plan	91	100%	619,323,800	100%
Budget Amount for the Activity NOT Approved	91	100%	619,323,800	100%
Source of Funding				
Own Source Revenue	91	100%	619,323,800	100%
Categories of Procurement				
Goods	59	65%	474,451,550	77%
Works	1	1%	2,860,000	0%
Services	31	34%	142,012,250	23%
Methods of Procurement				
Request for Quotation (RFQ)	7	8%	265,555,000	43%
Others ie Proforma Invoice etc	84	92%	353,768,800	57%
Procurement Activities without Procurement Numbers				
	83	91%	274,768,800	44%
Contract Payments Done on Time				
	74	81%	543,503,800	88%
Contract Payments NOT Done on Time	17	19%	75,820,000	12%

Compliance Statement: The procurement review identified significant lapses in procurement planning, execution, and reporting at SALPOST for the 2021 financial year. The entity failed to comply with the provisions of the Public Procurement Act, 2016, particularly regarding Sections 29(1 & 2), 37(2), and the mandatory use of SPF-6 forms. The lack of adherence to competitive procurement methods and the absence of proper documentation highlights systemic weaknesses that must be addressed to promote transparency, accountability, and value for money.

SIERRA LEONE PRODUCE MARKETING COMPANY (SLPMC)

The National Public Procurement Authority (NPPA), as mandated under Section 14(2)(m) of the Public Procurement Act, 2016, undertook a procurement review at the Sierra Leone Produce Marketing Company (SLPMC) for the 2021 financial year. The review focused on the procurement activities executed by the agency, and based on the documents provided, a total of seven (7) procurement activities were identified, amounting to a total value of Two Billion, Two Hundred and Eighty-Eight Million, Nine Hundred and Fourteen Thousand, Six



Hundred and Eighty-Seven Leones (Le 2,288,914,687). Notably, all of these activities were funded entirely through the NMA's own source revenue.

Out of the seven (7) activities reported, five (5), representing 71% of the total value (Le 2,287,770,687), were categorized as planned procurement activities. The remaining two (2) activities, valued at Le 1,144,000, were unplanned activities executed by the agency. The review revealed that four (4) activities, representing 57% of the total value, were executed in alignment with the approved procurement plan, while three (3) activities (43% of the total value) deviated from the approved procurement plan.

The procurement activities under review were solely related to the procurement of Goods. The methods used were non-competitive, primarily Request for Quotation (RFQ), and other non-approved procurement methods such as proforma invoices. Specifically, three (3) of the activities, amounting to Le 27,586,050 (43% of the total procurement value), utilized the non-competitive RFQ method, while the remaining four (4) activities, valued at Le 2,261,328,637, were executed using non-approved procurement methods. This over-reliance on non-competitive procurement methods raises significant concerns regarding compliance with the principles of competition, transparency, and value for money, as outlined in the Public Procurement Act, 2016. The practice of splitting procurement activities to circumvent competitive bidding processes contravenes Section 37(2) of the Public Procurement Act, 2016, which mandates that the values of similar, frequently purchased items be aggregated and subjected to open competitive procurement methods and sign framework contract.

Two (2) activities, valued at Le 1,144,000, were not recorded in the entity's contract register. This oversight indicates that the contract register was not adequately maintained and raises questions about the completeness of the procurement records presented for review. Additionally, two (2) activities were executed without assigning unique procurement numbers, which is a key requirement under the legal framework. The absence of unique procurement numbers undermines the ability to track procurement activities efficiently, creating potential risks of fraud and mismanagement. The entity did not submit its monthly procurement reports using the standard Procurement Form-Six (SPF-6) as required by the Public Procurement Act, 2016. The review identified a well-structured and functioning procurement unit, including a dedicated procurement committee and staff, which is essential for maintaining procurement integrity and promoting fairness.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the Sierra Leone Produce Marketing Company (SLPMC):

Sierra Leone Produce Marketing Company (SLPMC)

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	No			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	YES			
Office Computers Available in the Procurement Office	YES			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	7		2,288,914,687	
Planned Procurement	5	71%	2,287,770,687	100%
Procurement Not Planned	2	29%	1,144,000	0%
Procurement Executed as in Plan	4	57%	0	0%
Procurement Not Executed as in Plan	3	43%	2,944,000	0%
Budget Amount for the Activity Approved	4	57%	29,386,050	1%
Budget Amount for the Activity NOT Approved	3	43%	2,259,528,637	99%
Source of Funding				
Own Source Revenue	7	100%	2,288,914,687	100%
Categories of Procurement				
Goods	7	100%	2,288,914,687	100%
Methods of Procurement				
Request for Quotation (RFQ)	3	43%	27,586,050	1%
Others ie Proforma Invoice etc	4	57%	2,261,328,637	99%
Contracts Recorded in the Contract Register	5	71%	2,264,828,637	99%
Contract NOT Recorded in the Contract Register	2	29%	24,086,050	1%
Procurement Activities without Procurement Numbers	2	29%	2,300,000	0%
Contract Payments Done on Time	7	100%	2,288,914,687	100%

Compliance Statement: The procurement review of the Sierra Leone Produce Marketing Company (SLPMC) for 2021 revealed significant non-compliance with the Public Procurement Act, 2016, including violations of Sections 29 and 37(2). The excessive reliance on non-competitive procurement methods, failure to secure funds availability approvals using SPF-1, absence of unique procurement numbers, and incomplete contract records highlight weaknesses in adherence to statutory provisions.

SIRRA LEONE PRODUCE MONITORING BOARD (SLPMB)

The National Public Procurement Authority (NPPA), as mandated by Section 14(2)(m) of the Public Procurement Act, 2016, undertook a procurement review at the Sierra Leone Produce Monitoring Board (SLPMB) for the 2021 financial year. The purpose of this review was to evaluate the compliance of procurement activities with the Public Procurement Act and the overall procurement processes within the entity.

A total of seventeen (17) procurement activities, amounting to One Hundred and Thirty-Nine Million, Four Hundred and Twenty-Seven Thousand, Five Hundred Leones (Le 139,427,500), were reported as being implemented by the SLPMB during the 2021 financial year. These activities were fully funded by the Government of Sierra Leone (100%). All seventeen (17) activities, representing 100% of the value of procurements, were reported as unplanned. This non-compliance with the Public Procurement Act, specifically Section 29, which requires procurement activities to be planned, is a significant concern. Procurement that is not planned violates the established legal framework and compromises the effectiveness of public spending.



Twelve (12) activities, amounting to Le 110,587,500 (79.5% of the total value), were for the procurement of goods. These were executed using the Request for Quotation (RFQ) method. Five (5) activities, totaling Le 28,840,000 (20.5% of the total value), were for the procurement of services.

However, fifteen (15) of the activities did not have funds availability approval based on the SPF-1 forms reviewed. The procurement methods used were primarily the RFQ method and other non-approved methods (e.g., Proforma Invoice). Specifically: Three (3) activities, valued at Le 25,519,000 (18% of the total value), were executed using the non-competitive RFQ method. Fourteen (14) activities, amounting to Le 113,908,500 (82% of the total value), were executed using non-approved procurement methods (such as Proforma Invoices).

The use of non-competitive and non-approved procurement methods violates Section 37(2) of the Public Procurement Act. The overuse of methods like Proforma Invoices undermines the principles of competition, transparency, and accountability in public procurement.

Sixteen (16) of the activities were executed without assigning a unique procurement number, as required by the legal framework. The absence of unique procurement numbers makes it difficult to track procurement activities and increases the risk of fraudulent activities. Proper tracking and accountability are vital to ensuring the integrity of procurement processes. One (1) procurement activity, amounting to 6% of the total procurement value, experienced delays in payment. A contract register was not made available for review, preventing an accurate assessment of the total number of contracts signed and their respective statuses. The absence of such a register hampers the ability to track and monitor contracts effectively. The entity failed to submit the required monthly procurement report using the standard procurement form-six (SPF-6) throughout the financial year.

Despite the procurement challenges highlighted above, the review observed that the SLPMB has a well-structured and functioning procurement unit, procurement committee, and procurement staff. These individuals are expected to ensuring efficiency, integrity, fairness, and value for money in the procurement process. However, improvements in compliance with the Public Procurement Act are essential to maintaining these standards.

The table below provides detailed overview of the procurement activities implemented and their corresponding values by Sierra Leone Produce Monitoring Board (SLPMB):



Sierra Leone Produce Monitoring Board (SLPMB)

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	No			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	YES			
Office Computers Available in the Procurement Office	YES			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	17		139,427,500	
Procurement Not Planned	17	100%	139,427,500	100%
Procurement Not Executed as in Plan	17	100%	139,427,500	100%
Budget Amount for the Activity Approved	2	12%	14,935,000	11%
Budget Amount for the Activity NOT Approved	15	88%	124,492,500	89%
Source of Funding				
Government of Sierra Leone (GoSL)	17	100%	139,427,500	100%
Categories of Procurement				
Goods	12	71%	110,587,500	79%
Services	5	29%	28,840,000	21%
Methods of Procurement				
Request for Quotation (RFQ)	3	18%	25,519,000	18%
Others ie Proforma Invoice etc	14	82%	113,908,500	82%
Procurement Activities without Procurement Numbers	16	94%	133,167,500	96%
Contract Payments Done on Time	16	94%	112,557,500	81%
Contract Payments NOT Done on Time	1	6%	26,870,000	19%

Compliance Statement: Based on the findings of the review, the Sierra Leone Produce Monitoring Board (SLPMB) did not comply fully with the provisions of the Public Procurement Act, 2016, particularly in areas related to unplanned procurement activities, unauthorized procurement methods, lack of procurement numbers, delayed payments, and failure to submit required reports. These issues represent significant deviations from the established legal framework and call for immediate corrective measures to ensure future compliance and enhance the efficiency of procurement processes at SLPMB. The entity is urged to adopt better procurement planning, adhere to the required procurement methods, ensure timely payments, maintain a contract register, and comply with reporting requirements to promote transparency, accountability, and value for money.

SIERRA LEONE ROAD SAFETY AUTHORITY (SLRSA)

In accordance with Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) undertook a procurement review of the Sierra Leone Road Safety Authority (SLRSA). The review covered the 2021 financial year, focusing on the procurement activities executed by the entity, their compliance with legal provisions, and adherence to the established procurement processes. The SLRSA reported a total of 80 procurement activities during the 2021 financial year, valued at Eight Billion Nine Hundred and Thirty-Five Million, Seven Hundred and Thirty Thousand, Six Hundred and Thirty-Six Leones (Le 8,935,730,636). Of these, 99% were funded through the entity's own revenue, while the remaining 1% was funded by the Government of Sierra Leone.

The review identified that 37 activities, amounting to Le 6,823,538,164 (46% of the total value), were planned procurement activities. Conversely, 43 activities, valued at Le 2,112,192,472 (24% of the total value), were unplanned. Further analysis revealed that only 19 activities (24% of the total value) were executed as planned, while 61 activities (76% of the total value) deviated from the approved procurement plan. The review highlighted that 15 activities were executed without prior approval for funds availability using the SPF-1. The execution of unplanned procurement activities constitutes a violation of Section 29 of the Public Procurement Act, 2016.

The procurement activities were categorized into Goods, Works, and Services. The methods used were National Competitive Bidding (NCB) and Request for Quotation (RFQ). 64 activities (80% of the total procurement value) involved Goods procurement, totaling Le 7,800,060,257. 5 activities (6% of the total procurement value) were related to Works procurement, totaling Le 582,297,900. 11 activities (14% of the total procurement value) were for Services procurement, totaling Le 553,372,479.

The review found that 21 activities (26% of the total value) were executed using the NCB method, while 59 activities (74% of the total value) were executed using the RFQ method. This overreliance on the RFQ method, a non-competitive procurement method, contravenes Section 37(2) of the Public Procurement Act, 2016, which mandates the use of competitive bidding processes. Such practices undermine transparency, competition, and value for money. The entity should have aggregated the values of frequently purchased items of similar nature and used open competitive methods and signed framework contract.

Eleven (11) activities were executed under open competitive methods but without submitting the necessary documents to the NPPA for technical review and endorsement as required by Section 14(2)(p) of the Public Procurement Act, 2016. The review revealed that 39 activities were executed without assigning unique procurement numbers, which hinders the tracking and monitoring of procurement activities. Furthermore, 65 procurement activities (81% of the total value) experienced payment delays, which could cause financial strain, especially for small and medium-sized enterprises (SMEs). The entity failed to provide a contract register for review, making it difficult to verify the total number of contracts signed and their statuses. Additionally, the SLRSA did not submit monthly procurement reports using the standard procurement form (SPF-6), as required by the Public Procurement Act.

Despite the noted deficiencies, the review found that the SLRSA has a well-structured procurement unit, a dedicated procurement committee, and responsible procurement staff. These are tasked with ensuring efficiency, integrity, fairness, and value for money in procurement processes.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the Sierra Leone Road Safety Authority (SLRSA):



Sierra Leone Road Safety Authority (SLRSA)

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	No			
Monthly Submission of SPF-6 Report to NPPA	Partially			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	80		8,935,730,636	
Planned Procurement	37	46%	6,823,538,164	76%
Procurement Not Planned	43	54%	2,112,192,472	24%
Procurement Executed as in Plan	19	24%	6,047,567,164	68%
Procurement Not Executed as in Plan	61	76%	2,888,163,472	32%
Budget Amount for the Activity Approved	65	81%	3,854,020,472	43%
Budget Amount for the Activity NOT Approved	15	19%	5,081,710,164	57%
Source of Funding				
Government of Sierra Leone (GoSL)	1	1%	173,340,000	2%
Own Source Revenue	79	99%	8,762,390,636	98%
Categories of Procurement				
Goods	64	80%	7,800,060,257	87%
Works	5	6%	582,297,900	7%
Services	11	14%	553,372,479	6%
Methods of Procurement				
National Competitive Bidding (NCB)	21	26%	6,295,156,764	70%
Request for Quotation (RFQ)	59	74%	2,640,573,872	30%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	10	13%	4,575,800,304	51%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	11	14%	1,719,356,460	19%
Procurement Activities without Procurement Numbers	39	49%	2,170,736,072	24%
Contract Payments Done on Time	15	19%	3,200,021,804	36%
Contract Payments NOT Done on Time	65	81%	5,735,708,832	64%

Compliance Statement: The procurement review revealed significant non-compliance with key provisions of the Public Procurement Act, 2016. Notable infractions include inadequate planning, over-reliance on non-competitive methods, failure to submit technical reviews, absence of unique procurement numbers, and delayed contract payments. These deficiencies undermine the principles of transparency, competition, and value for money. Immediate corrective measures, including better planning, stricter adherence to approved procurement plans and methods, timely reporting, and capacity building, are recommended to address these issues in the future.

SIERRA LEONE ROAD TRANSPORT CORPORATION (SLRTC)

The National Public Procurement Authority (NPPA), as stipulated in Section 14(2)(m) of the Public Procurement Act of 2016, conducted a procurement review at the Sierra Leone Road Transport Corporation (SLRTC). The review examined procurement activities carried out during the 2021 financial year, focusing on their compliance with the public procurement laws and regulations. The review identified a total of ten (10) procurement activities implemented by SLRTC in 2021, with a combined value of Forty-Two Billion, Six Hundred Ninety-Eight Million, Four Hundred Twenty-Two Thousand, Three Hundred Seventy-Nine Leones (Le42,698,422,379). Of this total, 80% was funded through SLRTC's own revenue, while the remaining 20% was financed by the Government of Sierra Leone through the consolidated fund.

The review revealed that seven (7) of the reported activities, totaling Six Billion, Seven Hundred and Sixty-One Million, Eighty-Nine Thousand, Three Hundred and Seventy-Nine Leones (Le 6,761,089,379), representing 70% of the total value, were planned procurement



activities. The remaining three (3) activities, amounting to Thirty-Five Billion, Nine Hundred and Thirty-Seven Million, Three Hundred and Thirty-Three Thousand Leones (Le 35,937,333,000), representing 30% of the total value, were unplanned activities executed by the SLRTC. The execution of unplanned procurement activities constitutes a violation of Section 29 of the Public Procurement Act, 2016. The review also found that, based on the SPF-1 forms, nine (9) of the executed activities did not have prior approval for funds availability.

The procurement activities conducted by SLRTC during the 2021 financial year primarily involved the procurement of goods and works. Nine (9) activities, totaling forty-one billion, five hundred and seventy-three million, one hundred and twenty-two thousand, three hundred and seventy-nine Leones (Le41,573,122,379), were for the procurement of goods. One (1) activity, totaling one billion, one hundred and twenty-five million, three hundred thousand Leones (Le1,125,300,000), was for the procurement of works.

The methods of procurement used were: International Competitive Bidding (ICB): One (1) activity, totaling thirty-four billion, seven hundred and forty million Leones (Le34,740,000,000). National Competitive Bidding (NCB): Seven (7) activities, totaling seven billion, eight hundred and thirty-seven million, three hundred and fifty-seven thousand, four hundred and fifty Leones (Le7,837,357,450), or 70% of the total procurement value. Request for Quotation (RFQ): Two (2) activities, totaling one hundred and twenty-one million, sixty-four thousand, nine hundred and twenty-nine Leones (Le121,064,929).

The review revealed that the entity submitted partial monthly procurement reports using standard procurement form-six (SPF-6) throughout the financial year. Despite this, the review confirmed that SLRTC has a well-structured, dedicated procurement unit, procurement committee, and a responsible procurement staff committed to ensuring efficiency, integrity, fairness, and value for money in procurement processes.

The table below provides detailed overview of the procurement activities implemented and their corresponding values by Sierra Leone Road Transport Corporation (SLRTC):

Sierra Leone Road Transport Corporation (SLRTC)

Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Officers Available		Yes		
Signed and Approved Procurement Plan		Yes		
Procurement Plan Reviewed and Endorsed by NPPA		Yes		
Procurement Office with Adequate Facilities		Yes		
Office Computers Available in the Procurement Office		Yes		
Functioning Procurement Committee Available		Yes		
Copies of Legal Framework Available (Act, Regulation, Manual)		Yes		
Goods Received and Inspection Committee Available		Yes		
Monthly Submission of SPF-6 Report to NPPA		Yes		
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	10		42,698,422,379	
Planned Procurement	7	70%	6,761,089,379	16%
Procurement Not Planned	3	30%	35,937,333,000	84%
Procurement Executed as in Plan	8	80%	6,833,122,379	16%
Procurement Not Executed as in Plan	2	20%	35,865,300,000	84%
Budget Amount for the Activity Approved	1	10%	427,145,650	1%
Budget Amount for the Activity NOT Approved	9	90%	42,271,276,729	99%
Source of Funding				
Government of Sierra Leone (GoSL)	2	20%	35,865,300,000	84%
Own Source Revenue	8	80%	6,833,122,379	16%
Categories of Procurement				
Goods	9	90%	41,573,122,379	97%
Works	1	10%	1,125,300,000	3%
Methods of Procurement				
International Competitive Bidding (ICB)	1	10%	34,740,000,000	81%
National Competitive Bidding (NCB)	7	70%	7,837,357,450	18%
Request for Quotation (RFQ)	2	20%	121,064,929	0%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	7	70%	42,082,347,450	99%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	10%	495,010,000	1%
Contracts Recorded in the Contract Register	10	100%	42,698,422,379	100%
Contract Payments Done on Time	8	80%	3,840,534,879	9%
Contract Payments NOT Done on Time	2	20%	38,857,887,500	91%

SIERRA LEONE ROADS AUTHORITY (SLRA)

The National Public Procurement Authority (NPPA) undertook a procurement review at the Sierra Leone Roads Authority (SLRA), in accordance with Section 14(2)(m) of the Public Procurement Act, 2016. The review covers procurement activities for the 2021 financial year, based on the documents provided by SLRA. A total of 108 procurement activities, amounting to Le 28,201,761,608 (Twenty-eight Billion, Two Hundred and One Million, Seven Hundred and Sixty-One Thousand, Six Hundred and Eight Leones), were reviewed. The review focused on the processes, compliance with legal provisions, and financial management of procurement activities. Of these, 99% of the funding came from the Government of Sierra Leone through the consolidated fund, while the remaining 1% was funded from SLRA's own revenue sources.

The review revealed that 104 activities, valued at Le 25,017,161,427.5 (Twenty-five Billion, Seventeen Million, One Hundred and Sixty-One Thousand, Four Hundred and Twenty-Seven Leones and Five Cents), or 96% of the total procurement value, were planned procurement activities. The remaining 4 activities, valued at Le 3,184,600,180 (Three Billion, One Hundred and Eighty-Four Million, Six Hundred Thousand, One Hundred and Eighty Leones), were unplanned. The review further indicated that 30 activities valued at Le 13,493,342,459.5 (Thirteen Billion, Four Hundred and Ninety-Three Million, Three Hundred and Forty-Two Thousand, Four Hundred and Fifty-Nine Leones and Fifty Cents) were executed as planned, representing 28% of the total procurement activities. However, the remaining 78 activities, valued at Le 14,708,419,148 (Fourteen Billion, Seven Hundred and Eight Million, Four Hundred and Nineteen Thousand, One Hundred and Forty-Eight Leones), representing 72%, were executed as unplanned activities. The implementation of procurement activities that



were not planned violates Section 29 of the Public Procurement Act, 2016, which mandates that procurement should align with the approved budget and procurement plan. Based on the SPF-1 forms reviewed, funds availability approval was not given for all the one hundred and eight (108) activities that were executed. This makes it difficult to believe that the activities were planned as claimed.

The procurement activities were categorized into Goods, Works, and Services. Procurement of Goods accounted for 8 activities, valued at Le 467,410,250 (Four Hundred and Sixty-Seven Million, Four Hundred and Ten Thousand, Two Hundred and Fifty Leones). The procurement of Works accounted for 98 activities, valued at Le 27,646,551,358 (Twenty-Seven Billion, Six Hundred Forty-Six Million, Five Hundred and Fifty-One Thousand, Three Hundred and Fifty-Eight Leones) and the procurement of Services accounted for 2 activities, valued at Le 87,800,000 (Eighty-Seven Million, Eight Hundred Thousand Leones).

The review also assessed the procurement methods employed for these activities. One (1) activity, valued at Le 3,077,348,827.5 (Three Billion, Seventy-Seven Million, Three Hundred and Forty-Eight Thousand, Eight Hundred and Twenty-Seven Leones and Five Cents), representing 11% of the total procurement value was executed using International Competitive Bidding (ICB). The use of National Competitive Bidding (NCB) accounted for 91 activities, valued at Le 21,832,324,800 (Twenty-One Billion, Eight Hundred and Thirty-Two Million, Three Hundred and Twenty-Four Thousand, Eight Hundred Leones), representing 77% of the total procurement value. Request for Quotation (RFQ) accounts for 15 activities, valued at Le 950,285,250 (Nine Hundred and Fifty Million, Two Hundred and Eighty-Five Thousand, Two Hundred and Fifty Leones), representing 3% of the total procurement value. The execution of activities using Sole Source (SS) accounted for 1 activity, valued at Le 2,341,802,730 (Two Billion, Three Hundred and Forty-One Million, Eight Hundred and Two Thousand, Seven Hundred and Thirty Leones), representing 8% of the total procurement value.

The data revealed that 78 activities, implemented through open competitive methods, were not submitted to the NPPA for technical review and endorsement as required by Section 14(2)(p) of the Public Procurement Act, 2016. This lack of compliance highlights significant procedural lapses in the procurement process. Moreover, 2 activities with thresholds above the RFQ limit were executed using the RFQ method, which indicates improper planning and disregard for legal procurement requirements. This violates Sections 29 and 37(2) of the Public Procurement Act, 2016, which undermine transparency, accountability, fairness, and value for money principles. A significant concern raised in the review was the delay in payments for 68 activities, which accounted for 81% of the total procurement value. The delayed payments create financial strain for contractors, especially small and medium-sized enterprises (SMEs), affecting cash flow and operational stability.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the Sierra Leone Roads Authority (SLRA):

Sierra Leone Roads Authority (SLRA)

Indicators	Outcomes				
Procurement Systems Review					
Established Procurement Unit	Yes				
Procurement Officers Available	Yes				
Signed and Approved Procurement Plan	Yes				
Procurement Plan Reviewed and Endorsed by NPPA	Yes				
Procurement Office with Adequate Facilities	Yes				
Office Computers Available in the Procurement Office	Yes				
Functioning Procurement Committee Available	Yes				
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes				
Goods Received and inspection Committee Available	No				
Monthly Submission of SPF-6 Report to NPPA	Yes				
Procurement Process Review					
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements	
Total Procurement	108		28,201,761,608		
Planned Procurement	104	96%	25,017,161,428	89%	
Procurement Not Planned	4	4%	3,184,600,180	11%	
Procurement Executed as in Plan	30	28%	13,493,342,460	48%	
Procurement Not Executed as in Plan	78	72%	14,708,419,148	52%	
Budget Amount for the Activity NOT Approved	108	100%	28,201,761,608	100%	
Source of Funding					
Government of Sierra Leone (GoSL)	107	99%	28,149,261,608	100%	
Own Source Revenue	1	1%	52,500,000	0%	
Donor		0%		0%	
Categories of Procurement					
Goods	8	7%	467,410,250	2%	
Works	98	91%	27,646,551,358	98%	
Services	2	2%	87,800,000	0%	
Methods of Procurement					
International Competitive Bidding (ICB)	1	1%	3,077,348,828	11%	
National Competitive Bidding (NCB)	91	84%	21,832,324,800	77%	
Request for Quotation (RFQ)	15	14%	950,285,250	3%	
Sole Source	1	1%	2,341,802,730	8%	
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)		6	6%	8,070,793,758	29%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)		78	72%	17,718,542,600	63%
Procurement Activities above RFQ threshold Executed using RFQ		2	2%		0%
Contracts Recorded in the Contract Register		96	89%	27,397,591,358	97%
Contract NOT Recorded in the Contract Register		12	11%	804,170,250	3%
Procurement Activities without Procurement Numbers			0%		0%
Contract Payments Done on Time		40	37%	5,434,995,000	19%
Contract Payments NOT Done on Time		68	63%	22,766,766,608	81%

Compliance Statement: The procurement activities at SLRA for the 2021 financial year were largely non-compliant with the Public Procurement Act, 2016, particularly in the areas of procurement planning, execution, approval processes, and timely payments. The SLRA needs to strengthen its procurement planning and oversight mechanisms to ensure full compliance with the legal framework, promote transparency, and safeguard public funds.

SIERRA LEONE SHIPPING AGENCY (SLSA)

The National Public Procurement Authority (NPPA), as provided for in Section 14(2)(m) of the Public Procurement Act, 2016, undertook a procurement review at the Sierra Leone Shipping Agency (SLSA) for the 2021 financial year. This review evaluated the procurement activities conducted by the agency, focusing on compliance with the legal framework, the methods used, and adherence to procurement plans.

Based on documents reviewed, the SLSA reported the implementation of thirty-two (32) procurement activities, amounting to a total of two hundred and forty million, three hundred and seventy-two thousand, five hundred and eighty-eight Leones (Le 240,372,588). All these activities were funded through the Consolidated Revenue Fund. Of the thirty-two (32)

reported activities, twenty-three (23) activities, totaling Le 211,050,588 (88% of the total value), were planned procurement activities. Nine (9) activities, totaling Le 29,322,000, were reported as unplanned procurement activities, representing 12% of the total value. Of the planned activities, fifteen (15) activities (57% of the value) were executed as per the approved procurement plan. However, seventeen (17) activities (43% of the value) were not executed in alignment with the approved plan. This constitutes a violation of Section 29 of the Public Procurement Act of 2016, which mandates adherence to the approved procurement plans.

The procurement activities were categorized into goods, works, and services. Twenty-two (22) activities, totaling Le 213,755,588, were for goods procurement. Two (2) activities, totaling Le 16,290,000, were for works procurement. Eight (8) activities, totaling Le 10,327,000, were for services procurement.

The procurement methods used by the SLSA were largely non-competitive and included, eighteen (18) activities, totaling Le 198,530,588 (83% of the total value), were executed using the RFQ method. Twelve (12) activities, totaling Le 39,210,000, were executed using non-approved procurement methods, such as Proforma Invoices. Two (2) activities, totaling Le 2,632,000, were executed without a defined procurement method. The use of non-competitive methods, such as RFQ and other methods, indicates that procurement activities were frequently split into smaller contracts. This contravenes Section 37(2) of the Public Procurement Act of 2016, which promotes competitive procurement practices and aggregation of contracts to enhance transparency, accountability, fairness, and value for money.

A contract register was not provided for review, making it difficult to ascertain the total number of contracts signed and their statuses. Fourteen (14) procurement activities, accounting for 45% of the total value, experienced delays in payment. The entity failed to submit monthly procurement reports using the standard procurement form-six (SPF-6) throughout the financial year. Despite these issues, the review noted that SLSA has a well-structured, dedicated, and functioning procurement unit. The unit includes a procurement committee and staff responsible for ensuring efficiency, integrity, fairness, and value for money in procurement processes.

The table below provides detailed overview of the procurement activities implemented and their corresponding values by Sierra Leone Shipping Agency (SLSA):

Sierra Leone Shipping Agency (SLSA)

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	32		240,372,588	
Planned Procurement	23	72%	211,050,588	88%
Procurement Not Planned	9	28%	29,322,000	12%
Procurement Executed as in Plan	15	47%	137,842,313	57%
Procurement Not Executed as in Plan	17	53%	102,530,275	43%
Budget Amount for the Activity Approved	31	97%	239,622,588	100%
Budget Amount for the Activity NOT Approved	1	3%	750,000	0%
Source of Funding				
Government of Sierra Leone (GoSL)	32	100%	240,372,588	100%
Categories of Procurement				
Goods	22	69%	213,755,588	89%
Works	2	6%	16,290,000	7%
Services	8	25%	10,327,000	4%
Methods of Procurement				
Request for Quotation (RFQ)	18	56%	198,530,588	83%
Others ie Proforma Invoice etc	12	38%	39,210,000	16%
Procurement Activities Executed with NO Methods Available	2	6%	2,632,000	1%
Procurement Activities without Procurement Numbers	1	3%	750,000	0%
Contract Payments Done on Time	18	56%	133,360,838	55%
Contract Payments NOT Done on Time	14	44%	107,011,750	45%

Compliance Statement: The procurement activities of the Sierra Leone Shipping Agency (SLSA) for the 2021 financial year were not fully compliant with the provisions of the Public Procurement Act, 2016. The agency violated several sections, including Section 29 (for executing unplanned procurement activities) and Section 37(2) (for using non-competitive methods), which calls for corrective measures to ensure full compliance with the legal framework.

SIERRA LEONE STANDARD BUREAU (SLSB)

The National Public Procurement Authority (NPPA), as provided for in Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review at the Sierra Leone Standards Bureau (SLSB). This review covered procurement activities for the 2021 financial year, based on the documents presented for analysis.

A total of twenty-nine (29) procurement activities were executed by the SLSB, amounting to Three Hundred and Eighty-Seven Million, Eight Hundred and Eighty-Four Thousand, Eight Hundred and Fifty Leones (Le 387,884,850). All of these activities were funded by the government through the Consolidated Revenue Funds. Of these activities, twenty-five (25) activities, valued at Three Hundred and Thirty-Four Million, Four Hundred and Thirty-Four Thousand, Eight Hundred and Fifty Leones (Le 334,434,850), representing 86% of the total value, were planned procurement activities. The remaining three (3) activities, amounting to Fifty-Three Million, Four Hundred and Fifty Thousand Leones (Le 53,450,000), were unplanned activities executed by the SLSB. The review revealed that 59% of the total value (17 activities) was executed in line with the approved procurement plan, while 41% (11



activities) deviated from the plan. The execution of procurement activities that were not planned violates Section 29 of the Public Procurement Act, 2016.

The procurement categories reviewed were for goods and works. The procurement methods employed were primarily non-competitive, with twenty-seven (27) activities involving the procurement of goods, valued at Three Hundred and Fifty-Eight Million, Three Hundred and Fifty-Four Thousand, Eight Hundred and Fifty Leones (Le 358,354,850), and one (1) activity for works, valued at Twenty-Nine Million, Five Hundred and Thirty Thousand Leones (Le 29,530,000).

The methods of procurement utilized included the non-competitive Request for Quotation (RFQ) method and the non-approved procurement method (labeled "Others"). Twenty-Six (26) activities, amounting to Three Hundred and Eighty-Five Million, Four Hundred and Forty-Nine Thousand, Eight Hundred and Fifty Leones (Le 385,449,850), or 99% of the total procurement value, were executed using the RFQ method. The remaining two (2) activities, valued at Two Million, Four Hundred and Thirty-Five Thousand Leones (Le 2,435,000), were executed using non-approved procurement methods (such as Proforma Invoices).

The overreliance on the non-competitive RFQ method and other non-approved procurement methods is concerning as it violates Section 37(2) of the Public Procurement Act, 2016. This suggests that the procurement activities were potentially split to circumvent competitive procurement processes, undermining the principles of competition, 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 for procurement.

It was further noted that none of the twenty-eight (28) activities executed were recorded in the contract register of the SLSB. This indicates that the register was not properly updated, raising concerns about the completeness and accuracy of the procurement records presented for review. The failure to maintain and update the contract register is a significant breach of procurement regulations.

The table below provides detailed overview of the procurement activities implemented and their corresponding values by Sierra Leone Standard Bureau (SLSB):

Sierra Leone Standards Bureau (SLSB)

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	No			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	Yes			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	28		387,884,850	
Planned Procurement	25	89%	334,434,850	86%
Procurement Not Planned	3	11%	53,450,000	14%
Procurement Executed as in Plan	17	61%	229,940,550	59%
Procurement Not Executed as in Plan	11	39%	157,944,300	41%
Budget Amount for the Activity Approved	15	54%	160,944,550	41%
Budget Amount for the Activity NOT Approved	13	46%	226,940,300	59%
Source of Funding				
Government of Sierra Leone (GoSL)	28	100%	387,884,850	100%
Categories of Procurement				
Goods	27	96%	358,354,850	92%
Works	1	4%	29,530,000	8%
Methods of Procurement				
Request for Quotation (RFQ)	26	93%	385,449,850	99%
Others ie Proforma Invoice etc	2	7%	2,435,000	1%
Contract NOT Recorded in the Contract Register	28	100%	387,884,850	100%
Contract Payments Done on Time	28	100%	387,884,850	100%

Compliance Statement: Based on the review, it is evident that SLSB did not comply with several key provisions of the Public Procurement Act, 2016. The entity failed to execute procurement activities in line with the approved procurement plan, did not obtain necessary funds availability approvals for several activities using SPF-1, and excessively relied on non-competitive procurement methods. Additionally, there was a lack of proper record-keeping, as evidenced by the absence of updated contract registers. These violations undermine the principles of good governance, transparency, and accountability in public procurement.

SIERRA LEONE TELECOMMUNICATION COMPANY (SIERRATEL)

In accordance with Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) undertook a procurement review at the Sierra Leone Telecommunication Company (SIERRATEL). This review was based on documents presented for the 2021 financial year, which included seventeen (17) procurement activities totaling One Hundred and Thirty-Nine Million, Four Hundred Forty-Nine Thousand, Two Hundred Sixty-Five Leones (Le 139,449,265). These activities were fully funded by the Government of Sierra Leone through the Consolidated Fund.

The review revealed that all seventeen (17) procurement activities executed were unplanned and unapproved. This contravenes Section 29 (1 & 2) of the Public Procurement Act, 2016, which mandates proper planning and approval for procurement activities. The absence of such planning reflects a high level of negligence in procurement discipline and execution.

The procurement activities primarily involved the purchase of goods. However, non-competitive methods were predominantly used. Fourteen (14) activities, accounting for 86%



of the total value (Le 120,475,265), were executed using the RFQ method. Three (3) activities, accounting for 14% of the total value (Le 18,974,000), were executed using non-approved procurement methods.

The excessive reliance on RFQ and non-approved procurement methods, which are both non-competitive, reflects poor procurement planning. This undermines key procurement principles such as competition, transparency, accountability, and value for money. According to Section 37(2) of the Public Procurement Act, 2016, procurement activities should be aggregated for frequently purchased items, and open competitive methods should have been utilized to ensure fairness and efficiency.

The review found that none of the seventeen (17) activities were recorded in the contract register, suggesting that SIERRATEL's register was not updated. This raises concerns about the accuracy and completeness of the procurement records provided for review, and whether all procurement activities were fully disclosed. Five (5) procurement activities did not have unique procurement numbers assigned, which is a requirement under the legal framework. The absence of unique numbers hampers the ability to track procurement activities, potentially leading to inefficiencies, confusion, and even fraudulent practices. The review also highlighted delays in payments for seven (7) procurement activities, representing 45% of the total value (Le 62,773,265).

The table below provides summary details of the procurement activities and their corresponding values undertaken by the Sierra Leone Telecommunication Company (SIERRATEL):

Sierra Leone Telecommunications Company (SIERRATEL)				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	No			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	No			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	17		139,449,265	
Procurement Not Planned	17	100%	139,449,265	100%
Procurement Not Executed as in Plan	17	100%	139,449,265	100%
Budget Amount for the Activity NOT Approved	17	100%	139,449,265	100%
Source of Funding				
Own Source Revenue	17	100%	139,449,265	100%
Categories of Procurement				
Goods	17	100%	139,449,265	100%
Works		0%		0%
Services		0%		0%
Methods of Procurement				
Request for Quotation (RFQ)	14	82%	120,475,265	86%
Others ie Proforma Invoice etc	3	18%	18,974,000	14%
Contract NOT Recorded in the Contract Register	17	100%	139,449,265	100%
Procurement Activities without Procurement Numbers	5	29%	34,536,265	25%
Contract Payments Done on Time	10	59%	77,097,265	55%
Contract Payments NOT Done on Time	7	41%	62,352,000	45%



Compliance Statement: Based on the findings of the review, it is clear that SIERRATEL did not comply with several provisions of the Public Procurement Act, 2016, particularly regarding procurement planning, method selection, record-keeping, and payment processing. These non-compliances undermine the principles of transparency, accountability, and value for money in public procurement.

SIERRA LEONE WATER COMPANY (SALWACO)

The National Public Procurement Authority (NPPA), in line with Section 14(2)(m) of the Public Procurement Act, 2016, undertook a procurement review of the Sierra Leone Water Company (SALWACO). The review was based on documents submitted for assessment, focusing on the procurement activities carried out during the 2021 financial year.

A total of thirty-six (36) procurement activities were reported as implemented during the 2021 financial year, amounting to Le 1,647,621,750. All activities were fully funded by the Government of Sierra Leone through the consolidated fund. Of the thirty-six (36) activities, 84% (Le 1,380,809,750) were planned activities, while the remaining 13 activities (Le 266,812,000) were reported as unplanned. Further analysis revealed that thirty-five (35) activities, amounting to 67% of the total value, were executed according to the approved procurement plan. However, the remaining fourteen (14) activities, representing 33% of the value, were not executed in accordance with the approved plan. This contravenes Section 29 (1 & 2) of the Public Procurement Act, 2016, which mandates proper planning and approval for procurement activities.

Based on the SPF-1 reviewed, none of the forty-nine (49) procurement activities executed by SALWACO had funds availability approval. All forty-nine (49) activities were executed using the non-competitive Request for Quotation (RFQ) method, which raises concerns about the lack of transparency and competitive bidding. The overuse of the RFQ method, particularly for frequent purchases of similar items, likely resulted in procurement splitting, violating Section 37(2) of the Public Procurement Act, 2016. The use of open competitive methods could have enhanced transparency, fairness, and value for money. To foster transparency and fairness, SALWACO should minimize the use of the RFQ method and consider open competitive methods to sign framework contracts for the procurement of frequently purchased items.

SALWACO failed to submit monthly procurement reports using the standard procurement form-six (SPF-6) for the entire financial year, further undermining compliance and transparency. Thirty-nine (39) activities, totaling Le1,358,450,750, were related to the procurement of goods. Three (3) activities, totaling Le135,400,000, were related to the procurement of works. Seven (7) activities, totaling Le153,771,000, were related to the procurement of services. The review also found that thirty-five (35) procurement activities, representing 70% of the total value, experienced delays in payment.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the Sierra Leone Water Company (SALWACO):

Sierra Leone Water Company (SALWACO)

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	No			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	49		1,647,621,750	
Planned Procurement	36	73%	1,380,809,750	84%
Procurement not planned	13	27%	266,812,000	16%
Budget Amount for the Activity NOT Approved	49	100%	1,647,621,750	100%
Procurement Executed as in Plan	35	71%	1,109,331,252	67%
Procurement Not Executed as in Plan	14	29%	538,290,498	33%
Source of Funding				
Government of Sierra Leone (GoSL)	49	100%	1,647,621,750	100%
Categories of Procurement				
Goods	39	80%	1,358,450,750	82%
Works	3	6%	135,400,000	8%
Services	7	14%	153,771,000	9%
Methods of Procurement				
National Competitive Bidding (NCB)	1	2%	10,585,000	1%
Request for Quotation (RFQ)	48	98%	1,637,036,750	99%
Contracts Recorded in the Contract Register	49	100%	1,647,621,750	100%
Contract Payments Done on Time	14	29%	492,653,250	30%
Contract Payments NOT Done on Time	35	71%	1,154,968,500	70%

Compliance Statement: Based on the findings of this procurement review, SALWACO did not fully comply with the provisions of the Public Procurement Act, 2016. The key areas of non-compliance include failure to obtain funds availability approval for executed activities, excessive reliance on non-competitive RFQ methods, lack of timely payment for contracts, and non-submission of required procurement reports. These lapses highlight the need for enhanced procurement planning, adherence to approval processes, and a more transparent and competitive approach to procurement activities. The NPPA recommends that SALWACO take immediate corrective actions to address these non-compliance issues to align its procurement practices with the legal framework and improve overall accountability and efficiency in its procurement activities.

SMALLHOLDERS COMMERCIALIZATION AND AGRICBUSINESS DEVELOPMENT PROJECT (SCADEP)

The National Public Procurement Authority (NPPA), pursuant to Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review at the Smallholders Commercialization and Agri-Business Development Project (SACDEP). The review revealed a mix of compliance and non-compliance issues with the provisions of the Public Procurement Act, 2016, and associated regulations. The review was based on the documents presented for examination, covering twenty-three (23) procurement activities amounting to a total of Le 34,044,258,811 (Thirty-Four Billion, Forty-Four Million, Two Hundred and Fifty-Eight Thousand, Eight Hundred and Eleven Leones). Notably, all the procurement activities were 100% funded by donor funds.

The review revealed that all twenty-three (23) activities were reported as planned procurement activities. However, a detailed assessment of the procurement execution showed discrepancies between the planned and actual execution of these activities. Seven (7) of the activities, representing 72% of the total value, were executed as planned, while the remaining sixteen (16) activities, accounting for 28% of the value, did not adhere to the approved procurement plan.

The procurement activities covered three main categories: Goods, Works, and Services. These activities were executed using two methods: National Competitive Bidding (NCB) and the non-competitive Request for Quotation (RFQ) method. Five (5) activities, amounting to Le 2,888,532,510 (Two billion, Eight Hundred and Eighty-Eight Million, Five Hundred and Thirty-Two Thousand, Five Hundred and Ten Leones), representing 8% of the total procurement value, were for the procurement of goods. Six (6) activities, totaling Le 27,329,035,401 (Twenty-Seven Billion, Three Hundred and Twenty-Nine Million, Thirty-Five Thousand, Four Hundred and One Leones), represented 80% of the total procurement value, and were for procurement of works. Twelve (12) activities, valued at Le 3,826,690,900 (Three Billion, Eight Hundred and Twenty-Six Million, Six Hundred and Ninety Thousand, Nine Hundred Leones), comprised 11% of the total procurement value, and were for the procurement of services.

In terms of procurement methods, nineteen (19) of the activities, amounting to Le 32,885,264,112.95 (Thirty-Two Billion, Eight Hundred and Eighty-Five Million, Two Hundred and Sixty-Four Thousand, One Hundred and Twelve Leones Ninety-Five Cents), representing 83% of the total procurement value, were executed through the National Competitive Bidding (NCB) method. The remaining four (4) activities, valued at Le 1,158,994,698.13 (One Billion, One Hundred and Fifty-Eight Million, Nine Hundred and Ninety-Four Thousand, Six Hundred and Ninety-Eight Leones and Thirteen Cents), accounting for 17% of the procurement activities, were executed using the Request for Quotation (RFQ) method. Four (4) activities were not recorded in the contract register of SACDEP, indicating that the entity's procurement records were either incomplete or not properly updated.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the Smallholders Commercialization and Agribusiness Development (SACDEP)



Smallholders Commercialization and Agribusiness Development Project (SCADEP)

Indicators		Outcomes			
Procurement Systems Review					
Established Procurement Unit		Yes			
Procurement Officers Available		Yes			
Signed and Approved Procurement Plan		Yes			
Procurement Plan Reviewed and Endorsed by NPPA		Yes			
Procurement Office with Adequate Facilities		Yes			
Office Computers Available in the Procurement Office		Yes			
Functioning Procurement Committee Available		Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)		Yes			
Goods Received and Inspection Committee Available		Yes			
Monthly Submission of SPF-6 Report to NPPA		Yes			
Procurement Process Review					
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements	
Total Procurement	23		34,044,258,811		
Planned Procurement	23	100%	34,044,258,811	100%	
Procurement Executed as in Plan	7	30%	24,650,378,133	72%	
Procurement Not Executed as in Plan	16	70%	9,393,880,678	28%	
Budget Amount for the Activity NOT Approved	23	100%	34,044,258,811	100%	
Source of Funding					
Government of Sierra Leone (GoSL)		0%		0%	
Own Source Revenue		0%		0%	
Donor		23	100%	34,044,258,811	100%
Categories of Procurement					
Goods	5	22%	2,888,532,510	8%	
Works	6	26%	27,329,035,401	80%	
Services	12	52%	3,826,690,900	11%	
Methods of Procurement					
National Competitive Bidding (NCB)	19	83%	32,885,264,113	97%	
Request for Quotation (RFQ)	4	17%	1,158,994,698	3%	
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	4%		0%	
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	18	78%	30,613,607,458	90%	
Procurement Activities above RFQ threshold Executed using RFQ	3	13%	1,066,462,188	3%	
Contracts Recorded in the Contract Register	23	100%	34,044,258,811	100%	
Contract Payments Done on Time	23	100%	34,044,258,811	100%	

STATISTICS SIERRA LEONE (SSL)

The National Public Procurement Authority (NPPA), in accordance with Section 14(2)(m) of the Public Procurement Act, 2016, undertook a review of procurement activities carried out by Statistics Sierra Leone (SSL) during the 2021 financial year. The review focused on the procurement processes, adherence to procurement plans, and compliance with the Public Procurement Act. SSL reported a total of 144 procurement activities executed during the year, amounting to Le 2,192,650,375 (Two Billion, One Hundred and Ninety-Two Million, Six Hundred and Fifty Thousand, Three Hundred and Seventy-Five Leones). All of these activities were fully funded by the Government of Sierra Leone through the consolidated fund.

Of the 144 reported activities, 91 activities, amounting to Le 1,606,749,614.69 (73% of the total procurement value), were reported as planned procurement activities. 53 activities, amounting to Le 585,900,760 (27% of the total procurement value), were executed as unplanned activities. It was further noted that, 25 activities (18% of the total value) were executed in line with the approved procurement plan. 119 activities (82% of the total value) deviated from the approved procurement plan. The implementation of procurement activities that were not planned violates Section 29 of the Public Procurement Act, 2016, which mandates that procurement should align with the approved budget and procurement plan. This makes it difficult to believe that the activities were planned as claimed.

Based on the SPF-1 forms reviewed, it was found that 43 activities did not receive the necessary funds availability approval before execution. The procurement activities were

divided into the following categories: Goods: 61 activities, amounting to Le 1,436,501,000 (66% of the total procurement value). Services: 83 activities, amounting to Le 756,149,375 (34% of the total procurement value).

The methods of procurement used were: National Competitive Bidding (NCB): 1 activity (1% of the total value), amounting to Le 141,960,000. Request for Quotation (RFQ): 102 activities (71% of the total value), amounting to Le 1,765,079,664.69. Non-approved Procurement Methods: 37 activities (26% of the total value), amounting to Le 269,685,710. No Procurement Method Used (Direct Purchase): 3 activities (2% of the total value), amounting to Le 15,925,000. The heavy reliance on non-competitive methods, particularly RFQ, undermines the principles of public procurement, including transparency, fairness, and value for money. The use of RFQ for 102 activities (71% of the total value) indicates procurement splitting, which is a violation of Section 37(2) of the Public Procurement Act, 2016. The entity should have aggregated the values of frequently purchased items of similar nature and used open competitive methods and signed framework contracts.

One activity that was supposed to be implemented through open competitive methods was executed without submitting the necessary documents to the NPPA for technical review and endorsement, as required by Section 14(2p) of the Public Procurement Act, 2016. 35 activities were executed without being assigned a unique procurement number, which is a requirement for tracking and ensuring accountability. This oversight increases the risk of fraudulent activities and undermines procurement transparency. The entity failed to submit monthly procurement reports using the standard procurement form-six (SPF-6) for the entire financial year, further undermining compliance and transparency.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the Statistics Sierra Leone (SSL):

Statistics Sierra Leone (SSL)				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	No			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	No			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	Yes			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	144		2,192,650,375	
Planned Procurement	91	63%	1,606,749,615	73%
Procurement Not Planned	53	37%	585,900,760	27%
Procurement Executed as in Plan	25	17%	397,115,760	18%
Procurement Not Executed as in Plan	119	83%	1,795,534,615	82%
Budget Amount for the Activity Approved	101	70%	1,926,250,415	88%
Budget Amount for the Activity NOT Approved	43	30%	266,399,960	12%
Source of Funding				
Government of Sierra Leone (GoSL)	142	99%	2,161,015,375	99%
Own Source Revenue	1	1%	8,010,000	0%
Donor	1	1%	23,625,000	1%
Categories of Procurement				
Goods	61	42%	1,436,501,000	66%
Services	83	58%	756,149,375	34%
Methods of Procurement				
National Competitive Bidding (NCB)	1	1%	141,960,000	6%
Request for Quotation (RFQ)	102	71%	1,765,079,665	80%
Others ie Proforma Invoice etc	37	26%	269,685,710	12%
Procurement Activities Executed with NO Methods Available	3	2%	15,925,000	1%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	1%	141,960,000	6%
Procurement Activities without Procurement Numbers	35	24%	256,423,760	12%
Contract Payments Done on Time	143	99%	2,192,650,375	100%
Contract Payments NOT Done on Time	1	1%		0%



Compliance Statement: Based on the review, it is concluded that SSL has not fully complied with the requirements of the Public Procurement Act, 2016, specifically regarding the use of approved procurement methods, failure to align with the procurement plan, absence of unique procurement numbers, and timely payments. Immediate corrective actions are required to ensure compliance and improve procurement practices in future financial years.

SUN SECRETARIAT

As stipulated in Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a procurement review at the Sun Secretariat. The purpose of this review was to assess the procurement activities undertaken during the 2021 financial year based on the documents presented for evaluation. A total of seven (7) procurement activities, amounting to Le 338,480,000, were reported as having been implemented during the 2021 financial year. These activities were fully funded by the Government of Sierra Leone.

All seven (7) activities were reported as planned procurement activities. Five (5) activities, amounting to Le 230,800,000 (68% of the total value), were executed as planned. Two (2) activities, totaling Le 107,680,000 (32% of the total value), were not executed in accordance with the approved procurement plan. The execution of procurement activities contrary to the approved violates Section 29(2) of the Public Procurement Act, 2016. The entity should have updated the plan based on execution of activities.

Of the total activities reviewed, two (2) activities, amounting to Le 107,680,000, were for the procurement of goods. Five (5) activities, valued at Le 230,800,000, were for the procurement of services. All seven (7) activities utilized the Request for Quotation (RFQ) method. The exclusive use of the RFQ method indicated procurement splitting, which violates Section 37(2) of the Public Procurement Act, 2016. The lack of competitive methods undermined transparency, accountability, fairness, and value for money. Aggregating similar procurement items and employing open competitive methods would have been more appropriate.

The review identified significant issues, including non-compliance with the approved procurement plan, excessive reliance on non-competitive methods, and delayed payments. To enhance compliance and promote good procurement practices, the Sun Secretariat is advised to ensure all procurement activities align with the approved procurement plan and budget. Employ open competitive procurement methods, especially for frequently purchased items of similar nature.

The table below provides detailed overview of the procurement activities implemented and their corresponding values by Sun Secretariat:

Sun Secretariat

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	7		338,480,000	
Planned Procurement	7	100%	338,480,000	100%
Procurement Executed as in Plan	5	71%	230,800,000	68%
Procurement Not Executed as in Plan	2	29%		#VALUE!
Budget Amount for the Activity NOT Approved	7	100%	338,480,000	100%
Source of Funding				
Government of Sierra Leone (GoSL)	7	100%	338,480,000	100%
Categories of Procurement				
Goods	2	29%	107,680,000	32%
Services	5	71%	230,800,000	68%
Methods of Procurement				
Request for Quotation (RFQ)	7	100%	338,480,000	100%
Contracts Recorded in the Contract Register	7	100%	338,480,000	100%
Contract Payments Done on Time	3	43%	184,650,000	55%
Contract Payments NOT Done on Time	4	57%	153,830,000	45%

TEACHING SERVICE COMMISSION (TSC)

As mandated by Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a procurement review at the Teaching Service Commission (TSC) for the 2021 financial year. The review covered procurement activities reported as implemented during this period, with an emphasis on assessing compliance with procurement laws and procedures. The TSC reported a total of twenty-four (24) procurement activities executed during the 2021 financial year, amounting to Le 1,029,755,550 (One Billion, Twenty-Nine Million, Seven Hundred and Fifty-Five Thousand, Five Hundred and Fifty Leones). All activities were fully funded by the Government of Sierra Leone through the consolidated fund.

Based on the SPF-1 forms reviewed, funds availability approval was not granted for eighteen (18) of the activities that were executed. Out of the twenty-four (24) activities, twenty-one (21) activities, totaling Le 947,852,175 (Nine Hundred and Forty-Seven Million, Eight Hundred and Fifty-Two Thousand, One Hundred and Seventy-Five Leones), accounting for 92% of the total procurement value, were reported as planned activities. Three (3) activities, totaling Le 81,903,375 (Eighty-One Million, Nine Hundred and Three Thousand, Three Hundred and Seventy-Five Leones), were reported as unplanned activities. The review also indicated that Eighteen (18) activities (70% of the total value) were executed as planned. Six (6) activities (30% of the total value) were not executed according to the approved



procurement plan. The execution of procurement activities contrary to the approved violates Section 29(2) of the Public Procurement Act, 2016. The entity should have updated the plan based on execution of activities.

The procurement activities were categorized into Goods and Services, with the following breakdown. Five (5) activities for the procurement of Goods, amounting to Le 242,631,425 (24% of total procurement value). Nineteen (19) activities for the procurement of Services, amounting to Le 787,124,125 (75% of total procurement value).

The following procurement methods were used: National Competitive Bidding (NCB) was used for one (1) activity worth Le 111,550,000 (11% of total procurement value), which represents 4% of the total activities. Request for Quotation (RFQ) was used for twenty-three (23) activities, totaling Le 918,205,550 (89% of total procurement value), representing 96% of the activities. The excessive use of the RFQ method (a non-competitive method) raises significant concerns regarding procurement practices. This method was used disproportionately, which indicates potential splitting of procurement activities. This is in violation of Section 37(2) of the Public Procurement Act, 2016, which requires aggregation of similar procurement items to promote competitive bidding. The overreliance on RFQs undermines the core principles of public procurement, such as transparency, fairness, accountability, and value for money.

One (1) activity conducted through the National Competitive Bidding (NCB) method did not submit the necessary documentation to the NPPA for technical review and endorsement, as required by Section 14(2p) of the Public Procurement Act, 2016. The Teaching Service Commission did not submit their monthly procurement reports using the standard procurement form-six (SPF-6) throughout the 2021 financial year, in violation of reporting obligations. 4 activities were not recorded in the entity's contract register, raising concerns about the completeness of procurement records presented for review. The TSC has a well-structured, dedicated procurement unit, with a functional procurement committee and staff responsible for ensuring efficiency, integrity, fairness, and value for money in procurement processes.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the Teaching Service Commission (TSC):

Teaching Service Commission (TSC)

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	No			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	24		1,029,755,550	
Planned Procurement	21	88%	947,852,175	92%
Procurement Not Planned	3	13%	81,903,375	8%
Procurement Executed as in Plan	18	75%	717,852,375	70%
Procurement Not Executed as in Plan	6	25%	311,903,175	30%
Budget Amount for the Activity Approved	6	25%	317,850,000	31%
Budget Amount for the Activity NOT Approved	18	75%	711,905,550	69%
Source of Funding				
Government of Sierra Leone (GoSL)	3	13%	89,050,750	9%
Donor	21	88%	940,704,800	91%
Categories of Procurement				
Goods	5	21%	242,631,425	24%
Services	19	79%	787,124,125	76%
Methods of Procurement				
National Competitive Bidding (NCB)	1	4%	111,550,000	11%
Request for Quotation (RFQ)	23	96%	918,205,550	89%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	4%	111,550,000	11%
Contracts Recorded in the Contract Register	20	83%	949,220,925	92%
Contract NOT Recorded in the Contract Register	4	17%	80,534,625	8%
Contract Payments Done on Time	24	100%	1,029,755,550	100%

Compliance Statement: The review of the Teaching Service Commission's procurement activities for the 2021 financial year revealed several areas of non-compliance with the Public Procurement Act, 2016, including the failure to obtain prior funds approval, improper use of RFQ methods, failure to submit required procurement reports, and issues with the procurement register. These violations undermine the principles of transparency and competition in public procurement.

TERTIARY EDUCATION COMMISSION (TEC)

The National Public Procurement Authority (NPPA), as mandated by Section 14(2)(m) of the Public Procurement Act, 2016, undertook a procurement review at the Tertiary Education Commission (TEC). This review assessed the compliance of TEC's procurement activities with the provisions of the Public Procurement Act, 2016, using documents provided by the entity.

The TEC executed a total of seventeen (17) procurement activities, amounting to a total value of One Hundred and Thirty-Nine Million, Nine Hundred and Eighteen Thousand and Seventy-Five Leones (Le 138,918,075). All procurement activities were fully funded by the Government of Sierra Leone.

Thirteen (13) activities, amounting to Le 120,163,015 (86% of the total value), were planned. Four (4) activities, amounting to Le 18,755,060, were unplanned. Out of the planned procurement activities, only eight (8) activities (42% of the value) were executed as planned, while nine (9) activities (58% of the value) deviated from the approved procurement plan. The implementation of procurement activities that were not planned violates Section 29 of the Public Procurement Act, 2016, which mandates that procurement should align with the approved budget and procurement plan.

Based on the SPF-1 forms reviewed, approval for funds availability was not granted for one (1) of the activities. The procurement activities were categorized as follows: Goods: Fourteen (14) activities, valued at One Hundred and Thirty-Four Million, Nine Hundred and Twenty-Nine Thousand, Two Hundred and Ten Leones (Le 134,929,210). Works: One (1) activity, valued at Eight Hundred and Fifty-Seven Thousand, One Hundred and Fifteen Leones (Le 857,115). Services: Two (2) activities, valued at Three Million, One Hundred and Thirty-One Thousand, Seven Hundred and Fifty Leones (Le 3,131,750).

All 17 procurement activities were executed using the non-competitive Request for Quotation (RFQ) method. The RFQ method was overused, undermining principles of competition, transparency, accountability, fairness, and value for money. The excessive use of the RFQ method indicates potential procurement splitting, violating Section 37(2) of the Public Procurement Act, 2016. The entity failed to aggregate values of frequently purchased items of a similar nature to employ open competitive methods and signed framework contracts, thereby reducing the potential for cost-efficiency and competitive bidding.

The table below provides detailed overview of the procurement activities implemented and their corresponding values by Tertiary Education Commission (TEC):

Tertiary Education Commission (TEC)				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	17		138,918,075	
Planned Procurement	13	76%	120,163,015	86%
Procurement Not Planned	4	24%	18,755,060	14%
Procurement Executed as in Plan	8	47%	58,583,115	42%
Procurement Not Executed as in Plan	9	53%	80,334,960	58%
Budget Amount for the Activity Approved	16	94%	1	0%
Budget Amount for the Activity NOT Approved	1	6%	10,099,600	7%
Source of Funding				
Government of Sierra Leone (GoSL)	17	100%	138,918,075	100%
Categories of Procurement				
Goods	14	82%	134,929,210	97%
Works	1	6%	857,115	1%
Services	2	12%	3,131,750	2%
Methods of Procurement				
Request for Quotation (RFQ)	17	100%	138,918,075	100%
Contract Payments Done on Time	17	100%	138,918,075	100%

Compliance Statement: The procurement review identified several areas of non-compliance with the Public Procurement Act, 2016. These include the frivolous use of the RFQ method, execution of activities without funds availability approval, and deviations from the approved procurement plan. These practices contravene sections 29 and 37(2) of the Act and highlight weaknesses in planning, execution, and adherence to competitive procurement principles. To improve compliance, the TEC must ensure stricter adherence to procurement planning, use competitive methods, and avoid practices such as procurement splitting.

TONKOLILI DISTRICT COUNCIL

In accordance with Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a procurement review of activities implemented by the Tonkolili District Council for the 2021 financial year. This report provides an overview of the procurement activities, compliance with legal provisions, and key observations. A total of thirty-nine (39) procurement activities were reviewed, amounting to Le 2,160,775,400. These activities were categorized into planned and unplanned procurement activities, with some activities executed using non-competitive procurement methods.

Out of the 39 activities, 25 were planned procurement activities, amounting to Le 1,240,384,400 (57% of the total value). The remaining 14 activities, totaling Le 920,391,000 (43% of the total value), were unplanned. The implementation of unplanned procurement activities constitutes a violation of Section 29 of the Public Procurement Act, 2016, which mandates that all procurement must be planned and in line with the annual procurement plan.

Procurements were classified into Goods, Works, and Services. Procurement of Goods accounted for 29 activities (50% of total procurement value), valued at Le 1,078,577,000, procurement of Works through 5 activities (35% of total procurement value), valued at Le 753,454,400 and the procurement of Services executed through 5 activities (15% of total procurement value), valued at Le 328,744,000.

Procurement Methods Used were National Competitive Bidding (NCB) and Request for Quotation (RFQ) respectively. Nine (9) activities, totaling Le 1,501,788,400 being 70% of the total procurement value were executed using NCB and 30 activities, totaling Le 658,987,000 representing 30% of the total procurement value were use for RFQ. The high reliance on the RFQ method raises concerns about the overuse of non-competitive procurement, which violates the principles of competition, transparency, fairness, and value for money. Section 37(2) of the Public Procurement Act, 2016 prohibits the splitting of procurement activities to circumvent competitive methods, and the entity's practices indicate such splitting. It is recommended that the Tonkolili District Council aggregate similar procurement activities and use open competitive methods to foster fairness and transparency by singing framework contracts.

The review further revealed that Four (4) procurement activities that fell within open competitive thresholds were implemented without submitting the required documents to the NPPA for technical review and endorsement, contrary to Section 14(2)(p) of the Public Procurement Act, 2016. The Tonkolili District Council is advised to enhance compliance by ensuring all procurement activities are adequately planned.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the Tonkolili District Council:

Tonkolili District Council

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	Yes			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	39		2,160,775,400	
Planned Procurement	25	64%	1,240,384,400	57%
Procurement Not Planned	14	36%	920,391,000	43%
Procurement Executed as in Plan	29	74%	1,913,825,400	89%
Procurement Not Executed as in Plan	10	26%	246,950,000	11%
Budget Amount for the Activity Approved	39	100%	2,160,775,400	100%
Source of Funding				
Government of Sierra Leone (GoSL)	39	100%	2,160,775,400	100%
Categories of Procurement				
Goods	29	74%	1,078,577,000	50%
Works	5	13%	753,454,400	35%
Services	5	13%	328,744,000	15%
Methods of Procurement				
National Competitive Bidding (NCB)	9	23%	1,501,788,400	70%
Request for Quotation (RFQ)	30	77%	658,987,000	30%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)				
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	4	10%	748,334,000	35%
Contracts Recorded in the Contract Register	39	100%	2,160,775,400	100%
Contract Payments Done on Time	39	100%	2,160,775,400	100%

Compliance Statement: The procurement practices of the Tonkolili District Council during the 2021 financial year have shown significant non-compliance with the Public Procurement Act, 2016. Specifically, unplanned procurement activities, the excessive use of non-competitive procurement methods, and failure to submit documents for technical review represent key areas of concern. The Council should take immediate corrective actions to comply with the legal provisions, including ensuring that all procurement activities are planned, competitively sourced, and subject to proper oversight and review.

UNIVERSITY OF SIERRA LEONE (USL)

As mandated by Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a procurement review at the University of Sierra Leone (USL). The review assessed procurement activities implemented during the 2021 financial year based on the documents provided. The review disclosed that 23 procurement activities, valued at One Billion, One Hundred and Eighty-Two Million, Eight Hundred and One Thousand, Five Hundred Leones (Le 1,182,801,500), were executed in 2021. These activities were funded by the Government of Sierra Leone through the Consolidated Fund.

Seventeen (17) activities, amounting to Le 1,089,203,000 (92% of the total value), were reported as planned. Six (6) activities, valued at Le 93,598,500 (8% of the total value), were unplanned. Six (6) planned activities (58% of the value) were executed as per the approved procurement plan. Nineteen (19) activities (42% of the value) were executed outside the approved plan. The implementation of procurement activities that were not planned violates Section 29 of the Public Procurement Act, 2016, which mandates that procurement should



align with the approved budget and procurement plan. This makes it difficult to believe that the activities were planned as claimed.

The procurement activities at USL primarily focused on Goods and Services. 22 activities valued at Le 1,165,465,250, which accounted for 99% of the total procurement value were for the procurement of Goods. 1 activity valued at Le 17,336,250, representing 1% of the total procurement value was for the procurement of Services.

The procurement methods employed by the University of Sierra Leone (USL) included National Competitive Bidding (NCB), the non-competitive Request for Quotation (RFQ), and the non-approved method ("Others") such as Proforma Invoice. Five (5) activities, accounting for 22% of the total value and amounting to Le 642,505,500, were implemented using National Competitive Bidding. Seventeen (17) activities, representing 74% of the total value and amounting to Le 532,246,000, were executed via RFQ. One (1) activity, comprising 4% of the total value, amounted to Le 8,050,000 and was executed using non-approved methods such as Proforma Invoice.

The disproportionate reliance on the RFQ method, particularly for 74% of procurement activities, raises serious concerns. This overuse suggests the splitting of procurement activities into smaller, less competitive transactions, in violation of Section 37(2) of the Public Procurement Act, 2016. This contravenes the principle of promoting competition in public procurement, which is essential for ensuring transparency, accountability, fairness, and value for money. The procurement entity should have aggregated the values of frequently purchased items of similar nature and employed open competitive methods, such as National Competitive Bidding (NCB) and signed framework contracts, to foster greater competition and achieve better outcomes.

The review further revealed that 4 activities valued within open competitive thresholds were implemented without submission to NPPA for technical review and endorsement as required by Section 14(2p) of the Public Procurement Act, 2016. A further issue identified was the absence of procurement records for 18 activities in the contract register of the entity. This omission suggests that the register was not updated and raises concerns about the completeness and transparency of procurement records presented for review.

The table below provides summary details of all the procurement activities and their corresponding values undertaken by the University of Sierra Leone (USL):

University of Sierra Leone (USL)

Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Officers Available	Yes			
Signed and Approved Procurement Plan	Yes			
Procurement Plan Reviewed and Endorsed by NPPA	No			
Procurement Office with Adequate Facilities	Yes			
Office Computers Available in the Procurement Office	Yes			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	No			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	23		1,182,801,500	
Planned Procurement	17	74%	1,089,203,000	92%
Procurement Not Planned	6	26%	93,598,500	8%
Procurement Executed as in Plan	4	17%	685,792,500	58%
Procurement Not Executed as in Plan	19	83%	497,009,000	42%
Budget Amount for the Activity Approved	18	78%	540,296,000	46%
Budget Amount for the Activity NOT Approved	5	22%	642,505,500	54%
Source of Funding				
Government of Sierra Leone (GoSL)	23	100%	1,182,801,500	100%
Categories of Procurement				
Goods	22	96%	1,165,465,250	99%
Services	1	4%	17,336,250	1%
Methods of Procurement				
National Competitive Bidding (NCB)	5	22%	642,505,500	54%
Request for Quotation (RFQ)	17	74%	532,246,000	45%
Others ie Proforma Invoice etc	1	4%	8,050,000	1%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	4%	466,027,500	39%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	4	17%	176,478,000	15%
Contracts Recorded in the Contract Register	5	22%	642,505,500	54%
Contract NOT Recorded in the Contract Register	18	78%	540,296,000	46%
Procurement Activities without Procurement Numbers	1	4%	17,336,250	1%
Contract Payments Done on Time	22	96%	1,137,110,500	96%
Contract Payments NOT Done on Time	1	4%	45,691,000	4%

Compliance Statement: Based on the review findings, it is clear that there were several instances of non-compliance with the Public Procurement Act, 2016. Key violations include the execution of activities without prior funds availability approval using SPF-1, over-reliance on the non-competitive RFQ method, failure to submit eligible activities for technical review, and lack of an updated contract register. The NPPA strongly recommends immediate measures to address these deficiencies to enhance adherence to procurement principles and ensure transparency, accountability, and value for money.

WESTERN AREA DISTRICT COUNCIL (WARD C)

The National Public Procurement Authority (NPPA), as mandated under Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review at the Western Area District Council (Ward C) for the 2021 fiscal year. A total of fifty-seven (57) procurement activities amounting to a total value of Le 4,440,135,832 (Four Billion, Four Hundred and Forty Million, One Hundred and Thirty-Five Thousand, Eight Hundred and Thirty-Two Leones) were reviewed based on documents provided. 52 activities (91% of total procurements), valued at Le 4,261,402,933 (96% of total value) was funded by the Government of Sierra Leone through the Consolidated Fund. 5 activities (9% of total procurements), valued at Le 178,732,900 (4% of total value) was financed from own-source revenue.

Based on the data, thirty-four (34) activities accounted for 60% of the total number of procurements, representing 90% of the total value (Le 3,975,130,832.5) were reported as planned. Twenty-three (23) activities being 40% of the total number of procurements, valued at Le 465,005,000 (10%) were executed without prior planning. Twenty-five (25) activities, valued at Le 3,540,103,833 (80% of planned value), were executed as per the approved plan. Thirty-two (32) activities, valued at Le 900,032,000 (20% of planned value), were not executed according to the approved plan. Six (6) activities, valued at Le 3,326,054,933 (75% of the total value), were implemented without budget approval using SPF-1. The implementation of procurement activities that were not planned violates Section 29 of the Public Procurement Act, 2016, which mandates that procurement should align with the approved budget and procurement plan. This makes it difficult to believe that the activities were planned as claimed.

Forty-seven (47) activities valued at Le 1,118,798,000 (25% of total procurement value) were for the procurement of Goods. Five (5) activities valued at Le 3,223,428,832.5 (73% of total procurement value) were for the procurement of Works and Five (5) activities valued at Le 97,909,000 (2% of total procurement value) were for the procurement of Services.

The methods of procurement were the National Competitive Bidding (NCB) and Request for Quotation (RFQ) respectively. Based on the data, nine (9) activities, valued at Le 3,624,397,832.5 (82% of total value) were executed using NCB. Forty-eight (48) activities, valued at Le 815,738,000 (18% of total value) were executed using RFQ. The overuse of the RFQ method indicates splitting of procurement activities, which violates Section 37(2) of the Public Procurement Act, 2016. This undermines competition, transparency, and value for money principles. The entity should have aggregated similar procurement activities and used open competitive methods to sign framework contracts.

Six activities, valued at Le 2,753,008,733 (62% of total value) within open competitive threshold, were executed without submitting the relevant documents to the NPPA for technical review and endorsement, contrary to Section 14(2p) of the Public Procurement Act, 2016. Four (4) activities were executed without prior approval for funds availability using SPF-1. The entity does not maintain a contract register, raising concerns about the completeness and transparency of the procurement records presented for review. A significant number of payments (93%) were not made on time, with the total delayed payments amounting to Le 2,132,991,000. Delays in payments can create financial strain for contractors, particularly small and medium-sized enterprises (SMEs), and can affect the timely execution of future contracts.

The Council should reduce reliance on RFQs and prioritize competitive methods, such as National Competitive Bidding (NCB). All procurement activities, particularly those above the competitive threshold, should be submitted to the NPPA for technical review and endorsement. An up-to-date contract register should be maintained and made accessible for transparency purposes. The Council should ensure that procurement activities are planned and approved and executed according to the approved procurement plans. Where applicable, the entity should frequently update the plan to reflect executed activities in line with Section 29(2) of the PPA, 2016.

The table below provides summary details of all the procurement activities and their corresponding values undertaken by the Council:



Western Area District Council (Ward C) 2021 Procurements Overview

Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	57		4,440,135,833	
Planned Procurement	34	60%	3,975,130,833	90%
Procurement Not Planned	23	40%	465,005,000	10%
Procurement Executed as in Plan	25	44%	3,540,103,833	80%
Procurement Not Executed as in Plan	32	56%	900,032,000	20%
Budget Amount for the Activity Approved	51	89%	1,114,080,900	25%
Budget Amount for the Activity NOT Approved	6	11%	3,326,054,933	75%
Source of Funding				
Government of Sierra Leone (GoSL)	52	91%	4,261,402,933	96%
Own Source Revenue	5	9%	178,732,900	4%
Categories of Procurement				
Goods	47	82%	1,118,798,000	25%
Works	5	9%	3,223,428,833	73%
Services	5	9%	97,909,000	2%
Methods of Procurement				
National Competitive Bidding (NCB)	9	16%	3,624,397,833	82%
Request for Quotation (RFQ)	48	84%	815,738,000	18%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	3	5%	871,389,100	20%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	6	11%	2,753,008,733	62%
Contract NOT Recorded in the Contract Register	57	100%	4,440,135,833	100%
Contract Payments Done on Time	4	7%	2,307,144,833	52%
Contract Payments NOT Done on Time	53	93%	2,132,991,000	48%

Compliance Statement: The procurement review of the Western Area District Council (Ward C) for the 2021 financial year reveals significant non-compliance with several provisions of the Public Procurement Act, 2016. The overuse of the RFQ method, failure to update the procurement plan, execution of procurement activities not planned, failure to submit procurement activities to the NPPA for technical review, and delays in contract payments highlight significant gaps in procurement processes and governance.

Appendixes

2021 ANNUAL PROCUREMENT SYSTEMS AND PROCESSES DASH BOARD		
Sn	KEY PROCUREMENT INDICATORS	NUMBER OF PROCUREMENT ACTIVITIES
ANNUAL PROCUREMENT SYSTEMS ANALYSIS		
1	Total Procuring Entities Reviewed	149
2	MDA's with Procurement Unit	149
3	MDA's without Procurement Unit	-
4	MDA's with Procurement Officers	149
5	MDA's without Procurement Officers	-
6	MDA's with Part-time Procurement Officers	18
7	MDA's with Full-time Procurement Officers	138
8	MDA's with Seconded Procurement Officers	18
9	Procurement Department Report to Head of Entity/Vote Controller	100
10	Procurement Department Report to Deputy Head	11
11	Procurement Department Report to Head/Director of Finance	15
12	Procurement Department Report to Head/Director of Admin/HR	12
13	Procurement Department Report to Corporate Secretary	2
14	Procurement Department Report to Other Directors/Departmental Heads	9
15	Procuring Entity with an Approved / Signed Procurement Plan	126
16	Procuring Entity without an Approved / Signed Procurement Plan	23
17	Procurement Plan Reviewed and Endorsed by NPPA/MoF	115
18	Procurement Plan NOT Reviewed and Endorsed by NPPA/MoF	32
19	Procuring Entity WITH Signed Contract Register	83
20	Procuring Entity WITHOUT Signed Contract Register	66
21	Legal Framework Available (Act, Regulation & Manual)	131
22	Legal Framework NOT Available (Act, Regulation & Manual)	18
23	Procurement Unit WITH Procurement Office	132
24	Procurement Unit WITHOUT Procurement Office	16
25	Is the Office ideal to host the staff of the procurement unit	103
26	Office NOT ideal to Host the staff of the procurement unit	45
27	Adequate Facilities	121
28	Inadequate Facilities	28
29	Office Computers Available	118
30	Office Computers NOT Available	30
31	Does the Office have Internet Connection	121
32	Office WITHOUT Internet Connection	27
33	Printers Available	135
34	Printers NOT Available	14
35	Photocopier Available	130
36	Photocopier NOT Available	19
37	Functioning Logistics/Stores Unit	129
38	Non-Functioning Logistics/Stores Unit	20
39	Filing Cabinet Available	134
40	Filing Cabinet NOT Available	15
41	Space for filing Available	123
42	Space for filing NOT Available	26
43	Procurement Training program Available	45
44	Procurement Training program NOT Available	103
45	Functioning Procurement Committee Available	149
46	Functioning Procurement Committee NOT Available	-
47	Goods Received and inspection Committee Available	102
48	Goods Received and inspection Committee NOT Available	46
49	Submit Monthly SPF-6 Report to NPPA	45
50	Does NOT Submit Monthly SPF-6 Report to NPPA	67
51	Partially Submit Monthly SPF-6 Report to NPPA	36

Table 1 (NPPA 2021)



ANNUAL PROCUREMENT PROCESSES ANALYSIS

Sn	KEY PROCUREMENT INDICATORS	NUMBER OF PROCUREMENT ACTIVITIES	VALUE OF PROCUREMENT ACTIVITIES (LE)
1	Total Procuring Entities Reviewed	164	1,898,687,240,196
2	Total 2021 Procurement Activities Reviewed	7,231	1,898,687,240,196
3	Less Cancelled Contracts	9	7,846,068,558
	Net Contract Value	7,222	1,890,841,171,638
4	Value of Contract @ Award (Le)		1,889,060,323,034
5	Value of Contract @ Completion (Le)		1,898,687,240,196
6	Variance between Contract at Award & @ Completion Stage (Le)		(9,626,917,163)
	Planned Procurement & Execution by MDA's/LC:		
7	Planned Procurement	5,374	1,665,544,897,494
8	Procurement NOT Planned	1,857	233,142,342,702
9	Procurement Executed as Planned	2,605	1,200,055,245,960
10	Procurement NOT Executed as Planned	2,769	465,489,651,534
11	Budgeted Amount for the Activity Approved	3,751	674,843,066,423
12	Budgeted Amount for the Activity NOT Approved	3,480	1,223,844,173,773
	Procurement Review by NPPA:		
13	Competitive Procurement (ICB & NCB)	901	1,408,793,611,919
14	Procurement Activities Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	488	945,473,145,459
15	Procurement Activities NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	413	463,320,466,460
	Use of Contract Register by MDA's & LC:		
16	Procurement Activities Recorded in the Contract Register	4,040	1,219,613,881,116
17	Procurement Activities NOT Recorded in the Contract Register	1,731	451,749,039,661
18	Contracts NOT Available to be Recorded in the Contract Register	1,441	215,662,469,289
	Use of Procurement Numbers		
19	Procurement Activities without Procurement Numbers	907	26,013,420,715
	Procurement Activities by Region:		
20	East	506	30,182,924,778
21	West	5,604	1,717,268,291,948
22	South	635	119,279,357,106
23	North	214	19,742,629,545
24	Nort-West	272	12,214,036,819
		7,231	1,898,687,240,196
	Procurement Activities by Sector:		
25	General	1,716	344,373,576,476
26	Economic	2,661	797,324,761,098
27	Social	845	154,040,542,226
28	Security	418	256,148,412,161
29	Local Council	1,485	132,623,579,265
30	Projects	106	214,176,368,972
		7,231	1,898,687,240,196
	Source of Funding		
31	Government of Sierra Leone (GoSL)	4,638	1,049,290,580,587
32	Own Source Revenue	2,206	335,145,053,726
33	Donor Partners	387	514,251,605,883
		7,231	1,898,687,240,196



	Categories of Procurements		
34	Goods	4,987	1,252,424,371,838
35	Works	687	468,595,541,891
36	Services	1,557	177,667,326,467
		7,231	1,898,687,240,196
	Methods of Procurement Used		
37	International Competitive Bidding (ICB)	68	746,509,445,641
38	National Competitive Bidding (NCB)	831	662,469,231,274
39	Request for Quotation (RFQ)	5,480	281,241,396,773
40	Sole Source	11	24,093,106,580
41	Restricted Bidding	16	26,924,464,702
42	OTHERS (Proforma Invoice, LPO, Direct Purchase etc)	763	142,527,177,285
43	Procurement Activities Executed with NO Methods Available	62	14,922,417,941
		7,231	1,898,687,240,196
	Categories of Procurement by Method		
44	ICB Goods	53	653,355,047,074
45	ICB Works	10	83,645,286,445
46	ICB Services	7	9,509,112,123
47	NCB Goods	403	279,786,463,769
48	NCB Works	357	327,591,479,791
49	NCB Services	71	55,091,287,714
50	RFQ Goods	4,100	164,329,805,637
51	RFQ Works	274	34,042,991,122
52	RFQ Services	1,106	82,868,600,015
53	Sole Source Goods	8	20,730,503,850
54	Sole Source Works	1	2,341,802,730
55	Sole Source Services	2	-
56	Restricted Bidding Goods	6	23,028,187,935
57	Restricted Bidding Works	4	2,847,479,755
58	Restricted Bidding Services	6	1,048,797,012
59	OTHERS - Goods	389	109,506,496,733
60	OTHERS - Works	30	7,115,004,653
61	OTHERS - Services	344	25,905,675,899
62	Method NOT Available - Goods	30	1,687,866,840
63	Method NOT Available - Works	11	11,011,497,396
64	Method NOT Available - Services	21	2,223,053,705
		7,233	1,897,666,440,196
	Sole Source & Restricted Bidding method Approved by NPPA		
65	Sole Source & Restricted Bidding method Reviewed and Endorsed by NPPA	14	36,686,688,192
66	Sole Source & Restricted Bidding method NOT Reviewed and Endorsed by NPPA	14	14,430,883,090
	Publication of Sole Source & Restricted Bidding methods		
67	Sole Source & Restricted Bidding Publicised in the Gazette, a newspaper or Website	36	32,628,103,812
68	Approved Sole Source & Restricted Bidding NOT Publicised in the Gazette, a newspaper or Website	602	491,719,338,871
	Procurement Activities above RFQ Threshold		
69	Procurement Activities above RFQ threshold Executed using RFQ	189	130,122,930,116
	Procurement Activities above RFQ Threshold FUNDED by GoSL		
70	Procurement Activities Above RFQ Threshold funded by GoSL Executed using RFQ	163	79,410,354,988
	Use of Standard Bidding Documents		
17	Procurement Activities using NPPA Bidding Documents	6,134	1,349,227,209,086
72	Procurement Activities using Donor Bidding Documents	253	437,573,957,501
73	Procurement Activities using OTHER Bidding Documents	844	111,886,073,609
	Publication of Invitation for Bids		
74	Invitations for Bids (IFB) Advertised	538	1,063,482,957,915
75	Invitations for Bids (IFB) NOT Advertised	216	315,353,237,638



	Types of Contracts		
76	Lump Sum Contract	6,499	1,262,196,709,548
77	Framework Contract	320	118,409,235,792
78	Unit Price Contract	220	213,512,164,580
79	Pre-finance Contracts	9	32,140,453,344
80	Percentage (%) Based Contract	181	272,250,373,332
81	Cost-Reimbursable Contract	2	178,303,600
	Contract Status		
81	Completed Contracts	7,047	1,149,558,584,299
82	On-going Contracts	168	739,376,597,275
83	Cancelled Contracts	9	7,846,068,558
84	Delayed Contracts	7	1,905,990,064
	Use of Standard Procurement Form One (Requisition/SPF 1)		
85	Procurement Requisition/SPF-1 Used	3,671	364,664,927,123
86	Procurement Requisition/SPF-1 NOT Used	3,560	1,534,022,313,073
	Use of Standard Procurement Form Two (SPF 2)		
87	SPF-2 Used	194	102,693,844,185
88	SPF-2 NOT Used	730	1,355,309,427,316
89	SPF-2 Not Available	6,313	440,498,903,703
	Use of Standard Procurement Form Three (SPF 3)		
90	SPF-3 Used	810	134,134,559,637
91	SPF-3 NOT Used	6,320	1,758,492,403,375
92	SPF-3 NOT Available	101	6,060,277,184
	Evaluation of Procurement Activities		
93	Evaluation Done for Procurement Activities	3,797	1,608,146,284,690
94	Evaluation NOT Done for Procurement Activities	3,433	290,540,755,506
	Documents submitted by Awardees		
95	Documents submitted by the Awardees valid	4,268	1,453,305,399,165
96	Documents submitted by the Awardees NOT valid	1,310	158,323,752,390
97	Documents submitted by the Awardees NOT Available	1,653	287,058,088,642

Table 2 (NPPA 2021)



PROCURING ENTITIES WITH THE HIGHEST VALUES OF PROCUREMENT ACTIVITIES IN 2021

Sn	Names of Procuring Entities	Total Number of Procurement Activities	Total Value of Procurement Activities (Le)
1	Project Fiduciary Management Unit (PFMU)	45	202,575,043,223
2	Electricity Distribution and Supply Authority (EDSA)	35	148,982,658,550
3	Sierra Leone Free Education Project (SLFEP)	20	120,357,791,833
4	Sierra Leone Ports Authority (SLPA)	335	119,265,164,591
5	Sierra Leone Police (SLP)	54	118,285,233,858
6	Sierra Leone Correctional Service (SLCS)	66	75,700,973,942
7	National Social Security and Insurance Trust (NASSIT)	178	70,712,000,575
8	Ministry of Basic and Senior Secondary Education (MBSSE)	16	66,193,374,376
9	Ministry of Health and Sanitation (MoHS)	15	65,036,719,884
10	National Commission for Social Action (NACSA)	93	63,243,748,075
11	National Medical Supplies Agency (NMSA)	35	54,158,188,147
12	Sierra Leone Regional Rice Value Chain	45	51,556,323,375
13	Sierra Leone Road Transport Corporation (SLRTC)	10	42,698,422,379
14	Ministry of Transport and Aviation (MTA)	23	40,553,983,000
15	Ministry of Works and Public Assets (MWPA)	38	37,561,325,986
16	National Revenue Authority (NRA)	123	34,953,260,295
17	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	23	34,044,258,811
18	Bo District Council	211	29,852,574,584
19	Sierra Leone Roads Authority (SLRA)	108	28,201,761,608
20	Ministry of Defence (MOD)	28	26,092,120,675
21	Sierra Leone Commercial Bank (SLCB)	265	23,132,386,745
22	National Fire Force (NFF)	24	21,257,314,342
23	Ministry of Environment (MoE)	23	17,031,468,000
24	Ministry of Agriculture and Forestry (MAF)	28	16,531,963,669
25	BO CITY COUNCIL	28	14,982,840,544
26	Bank of Sierra Leone (BSL)	28	14,978,268,233
27	Ministry of Finance (MOF)	54	14,593,906,150
28	Freetown City Council (FCC)	155	14,272,253,990
29	Rokel Commercial Bank (RCB)	237	13,643,089,000
30	Ministry of Information and Communication (MIC)	17	11,681,766,600
31	Audit Service Sierra Leone (ASSL)	19	11,661,850,130
32	Ministry of Energy (MOE)	16	10,686,729,250
33	Sierra Leone Road Safety Authority (SLRSA)	80	8,935,730,636
34	National Tourist Board (NTB)	16	8,257,622,599
35	Falaba District Council	29	8,150,463,149
36	Sierra Leone Agricultural Research Institute (SLARI)	17	7,977,170,953
37	Government Printing Department (GPD)	4	7,945,450,000
38	Bonthe Municipal Council	40	7,600,573,992
39	Ministry of Fisheries and Marine Resources (MFMR)	19	7,368,848,871
40	National Sports Authority (NSA)	15	7,161,093,109
41	Kenema City Council	34	6,900,883,225
42	Koidu New Sengbehun City Council (KNSCC)	110	6,245,513,267
43	Ministry of Water Resources (MWR)	27	5,910,667,260
44	Bonthe District Council	54	5,599,795,684
45	Kenema District Council	76	5,539,302,942
46	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	52	5,481,055,700
47	Njala University	98	5,130,262,510
48	Sierra Leone Airport Authority (SLAA)	79	5,036,751,611
49	Eastern Technical University	111	4,931,760,710
50	Western Area District Council (Ward C)	57	4,440,135,833
51	National Electoral Commission (NEC)	157	4,416,696,466
52	Kailahun District Council	88	4,155,827,607
53	Environmental Protection Agency (EPA)	98	4,112,764,404
54	Judicial & Legal Service Commission (High Court Court of Appeal Supreme Court)	134	4,110,687,794
55	Fourah Bay College (FBC)	43	4,078,612,901
56	Public Service Commission (PSC)	18	3,811,303,054
57	Road Maintenance Fund Administration (RMFA)	27	3,704,553,600
58	Anti-Corruption Commission (ACC)	9	3,702,893,311
59	Petroleum Regulatory Agency (PRA)	42	3,696,482,380
60	National Youth Service (NYS)	37	3,579,361,416
61	Ministry of Lands Housing and Country Planning (MLHCP)	62	3,542,881,500
62	Makeni City Council	73	3,426,443,054
63	Karene District Council	61	3,391,231,555
64	House of Parliament (HOP)	69	3,292,642,782
65	National Civil Registration Authority (NCRA)	65	3,126,690,500
66	Pujehun District Council	102	2,919,117,933
67	Sierra Leone Maritime Administration (SLMA)	48	2,802,896,100
68	Koinadugu District Council	29	2,788,702,000
69	Accountant General's Department (AGD)	34	2,603,388,041
70	Bombali District Council	24	2,588,927,942
71	Kambia District Council	86	2,534,723,565
72	Sierra Leone Civil Aviation Authority [SLCAA]	23	2,519,915,936
73	Milton Margai Technical University (MMTU)	13	2,518,220,000
74	Office of the President	34	2,505,118,500
75	Guma Valley Water Company (GVWC)	57	2,395,143,925



76	Kono District Council	86	2,393,759,527
77	Ministry of Planning and Economic Development (MOPED)	77	2,385,431,500
78	Institute of Public Administration and Management (IPAM)	9	2,335,475,146
79	National Disaster Management Agency (NDMA)	12	2,330,776,278
80	National Mineral Agency (NMA)	49	2,322,209,000
81	Sierra Leone Produce Marketing Company (SLPMC)	7	2,288,914,687
82	Office of the Vice President	44	2,265,846,874
83	National Telecommunications Commission (NATCOM)	37	2,245,359,891
84	Statistics Sierra Leone (SSL)	144	2,192,650,375
85	College of Medicine and Allied Health Sciences (COMAHS)	31	2,188,200,402
86	Sierra Leone Investment & Export Promotion Agency (SLIEPA)	157	2,171,415,408
87	Tonkolili District Council	39	2,160,775,400
88	National Youth Commission (NAYCOM)	77	2,149,834,185
89	Ministry of Tertiary and Higher Education (MTHE)	25	1,899,292,000
90	Sierra Leone Metrological Agency	36	1,843,941,853
91	Human Resource Management Office (HRMO)	20	1,840,762,636
92	Law Officers Department (LOD)	28	1,833,387,230
93	Ministry of Labour and Social Security (MLSS)	19	1,829,323,000
94	Office of National Security (ONS)	20	1,824,141,900
95	Freetown Teachers College (FTC)	11	1,821,502,099
96	National Insurance Company Limited (NIC)	106	1,657,208,857
97	Administrator & Registrar General's Office (OARG)	8	1,652,545,000
98	Sierra Leone Water Company (SALWACO)	49	1,647,621,750
99	Port Loko District Council	22	1,628,999,485
100	Financial Intelligence Unit (FIU)	25	1,614,447,385
101	Ministry of Social Welfare (MSW)	6	1,516,540,000
102	National Hiv/Aids Secretariate	4	1,473,208,975
103	Moyamba District Council	57	1,402,440,885
104	Ministry of Trade and Industry (MTI)	7	1,399,630,863
105	Electricity Generating and Transmission Company (EGTC)	19	1,291,580,700
106	Immigration Department	19	1,289,250,296
107	University of Sierra Leone (USL)	23	1,182,801,500
108	Teaching Service Commission (TSC)	24	1,029,755,550
109	Medical and Dental Council of Sierra Leone (MDCSL)	50	1,021,576,000
110	Ministry of Sports (MOS)	17	956,927,410
111	Nuclear safety and Radiation Protection Agency	41	853,066,200
112	Central Intelligence and Security Unit (CISU)	34	808,965,133
113	National Council for Civic Education and Development	24	790,273,000
114	National Water Resources Management Agency (NWRMA)	67	784,880,778
115	Ministry of Political and Public Affairs (MPPA)	14	762,140,000
116	Decentralization Secretariat	25	712,904,350
117	National Authorising Office (NAO)	16	695,122,764
118	National Council for Technical Vocational and other Awards (NCTVA)	25	690,137,500
119	Sierra Leone Pharmacy Board	22	656,786,990
120	Ministry of Gender and Children's Affairs (MGCA)	11	656,006,000
121	National Public Procurement Authority (NPPA)	16	651,180,450
122	Sierra Leone Postal Service (SALPOST)	91	619,323,800
123	Ministry of Internal Affairs (MIA)	21	592,516,508
124	Ernest Bai Koroma University of Science and Technology (Magburaka)	19	566,068,000
125	Public Sector Reform Unit (PSRU)	19	523,537,450
126	Sierra Leone Local Content Agency	36	522,796,250
127	Sierra Leone Petroleum Directorate (PDSL)	12	500,199,000
128	Political Parties Registration Commission (PPRC)	10	493,354,233
129	Office of the Ombudsman	8	484,274,018
130	Independent Police Complaint Board	68	472,850,290
131	Cabinet Secretariat	9	462,021,113
132	Human Right Commission Sierra Leone (HRCSL)	16	414,610,250
133	Office of the Chief Minister	8	399,973,350
134	National Commission for Privatisation (NCP)	34	395,485,290
135	Sierra Leone Standards Bureau (SLSB)	28	387,884,850
136	Ministry of Local Government and Rural Development (MLGRD)	4	345,000,000
137	Sun Secretariat	7	338,480,000
138	National Investment Board (NIB)	9	331,268,138
139	Sierra Leone Housing Corporation (SALHOC)	54	304,142,000
140	Sierra Leone Electricity and Water Regulatory Commission	38	298,452,232
141	Law Reform Commission (LRC)	25	268,066,990
142	Sierra Leone National Commission on Small Arms	25	251,437,000
143	Legal Aid Board Sierra Leone	11	243,890,000
144	Sierra Leone Shipping Agency (SLSA)	32	240,372,588
145	Public Private Partnership Unit (PPPU)	7	214,920,000
146	Ministry of Mines and Mineral Resources (MMMR)	5	200,993,500
147	Civil Service Training College	15	197,635,000
148	Conservation Trust Fund	11	197,295,013
149	Port Loko City Council	26	176,828,400
150	Sierra Leone Insurance Commission (SLICOM)	33	173,744,800
151	Independent Media Commission (IMC)	32	164,521,757
152	National Protected Area Authority (NPAA)	5	150,327,000
153	Sierra Leone Library Board (SLLB)	11	145,499,725
154	Independent Procurement Review Panel (IPRP)	1	143,152,000
155	Sierra Leone Telecommunications Company (SIERRATEL)	17	139,449,265
156	Sierra Leone Produce Monitoring Board (SLPMB)	17	139,427,500
157	Tertiary Education Commission (TEC)	17	138,918,075
158	Sierra Leone Broadcasting Corporation [SLBC]	13	119,017,500
159	Sierra Leone Extractive Industry Transparency Initiative	10	116,881,500
160	Local Government Service Commission (LGSC)	3	88,100,000
161	Millennium Challenge Coordinating Unit	6	63,507,177
162	Right to Access Information Commission (RAIC)	1	55,073,000
163	National Commission for Democracy (NCD)	9	30,665,250
164	National Drug Law Enforcement Agency (NDLEA)	3	9,210,442

Table 3 (NPPA 2021)



PROCURING ENTITIES WITH THE HIGHEST VALUE PLANNED AND APPROVED PROCUREMENT ACTIVITIES IN 2021

Sn	Names of Procuring Entities	Number of Procurement Activity Recorded in the Approved Plan	Value of Procurement Activity Recorded in the Approved Plan (LE)
1	Project Fiduciary Management Unit (PFMU)	31	196,125,890,813
2	Electricity Distribution and Supply Authority (EDSA)	35	148,982,658,550
3	Sierra Leone Police (SLP)	49	118,198,373,858
4	Sierra Leone Ports Authority (SLPA)	294	118,146,206,519
5	Sierra Leone Free Education Project (SLFEP)	16	91,776,913,345
6	Sierra Leone Correctional Service (SLCS)	57	73,029,680,792
7	Ministry of Basic and Senior Secondary Education (MBSSE)	12	66,082,884,376
8	National Social Security and Insurance Trust (NASSIT)	150	65,412,654,705
9	National Commission for Social Action (NACSA)	88	60,791,109,047
10	National Medical Supplies Agency (NMSA)	23	51,686,718,557
11	Sierra Leone Regional Rice Value Chain	34	46,531,064,375
12	Ministry of Transport and Aviation (MTA)	20	39,789,695,000
13	Ministry of Works and Public Assets (MWPA)	28	35,670,813,153
14	Smallholders Commercialization and Agricbusiness Development Project (SCADE)	23	34,044,258,811
15	National Revenue Authority (NRA)	105	33,157,495,215
16	Ministry of Health and Sanitation (MoHS)	9	26,413,106,487
17	Sierra Leone Roads Authority (SLRA)	104	25,017,161,428
18	Ministry of Defence (MOD)	21	24,608,708,300
19	Bo District Council	179	23,138,608,376
20	Sierra Leone Commercial Bank (SLCB)	223	18,416,261,629
21	Ministry of Environment (MoE)	6	16,618,008,000
22	Ministry of Agriculture and Forestry (MAF)	21	15,470,764,827
23	BO CITY COUNCIL	28	14,982,840,544
24	National Fire Force (NFF)	22	14,450,333,700
25	Ministry of Finance (MOF)	45	14,114,906,150
26	Bank of Sierra Leone (BSL)	18	12,766,205,733
27	Freetown City Council (FCC)	120	12,405,180,370
28	Rokel Commercial Bank (RCB)	223	12,277,327,000
29	Ministry of Information and Communication (MIC)	17	11,681,766,600
30	Audit Service Sierra Leone (ASSL)	19	11,661,850,130
31	Ministry of Energy (MOE)	13	9,992,329,250
32	Falaba District Council	29	8,150,463,149
33	Government Printing Department (GPD)	4	7,945,450,000
34	Bonthe Municipal Council	40	7,600,573,992
35	Sierra Leone Agricultural Research Institute (SLARI)	9	6,971,505,953
36	Sierra Leone Road Safety Authority (SLRSA)	37	6,823,538,164
37	Sierra Leone Road Transport Corporation (SLRTC)	7	6,761,089,379
38	Kenema City Council	26	6,566,922,725
39	Ministry of Fisheries and Marine Resources (MFMR)	16	6,245,983,871
40	Ministry of Water Resources (MWR)	25	5,764,531,260
41	Bonthe District Council	54	5,599,795,684
42	Kenema District Council	70	5,488,802,942
43	Eastern Technical University	111	4,931,760,710
44	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	42	4,850,451,300
45	Njala University	89	4,808,529,080
46	Sierra Leone Airport Authority (SLAA)	57	4,047,232,086
47	Western Area District Council (Ward C)	34	3,975,130,833
48	Koidu New Sengbehun City Council (KNSCC)	100	3,964,597,712
49	Environmental Protection Agency (EPA)	90	3,890,342,199
50	Fourah Bay College (FBC)	31	3,770,392,901
51	Anti-Corruption Commission (ACC)	9	3,702,893,311
52	Road Maintenance Fund Administration (RMFA)	19	3,542,423,600
53	Kailahun District Council	60	3,526,523,950
54	Ministry of Lands Housing and Country Planning (MLHCP)	61	3,519,791,500
55	Petroleum Regulatory Agency (PRA)	36	3,491,556,895
56	Makeni City Council	72	3,374,468,054
57	National Electoral Commission (NEC)	107	3,279,057,807
58	Pujehun District Council	98	2,855,310,433
59	Koinadugu District Council	28	2,760,702,000
60	Karene District Council	57	2,661,047,065
61	National Civil Registration Authority (NCRA)	50	2,479,300,000
62	Milton Margai Technical University (MMTU)	11	2,447,120,000
63	Institute of Public Administration and Management (IPAM)	9	2,335,475,146
64	Sierra Leone Produce Marketing Company (SLPMC)	5	2,287,770,687
65	Office of the Vice President	44	2,265,846,874
66	Sierra Leone Maritime Administration (SLMA)	38	2,178,145,350
67	College of Medicine and Allied Health Sciences (COMAHS)	30	2,149,715,000
68	Bombali District Council	23	2,120,927,942
69	Sierra Leone Investment & Export Promotion Agency (SLIEPA)	139	2,015,501,980
70	Accountant General'S Department (AGD)	20	1,939,692,241



71	Ministry of Tertiary and Higher Education (MTHE)	24	1,858,042,000
72	House of Parliament (HOP)	17	1,850,750,966
73	Ministry of Planning and Economic Development (MOPED)	64	1,834,021,500
74	Freetown Teachers College (FTC)	11	1,821,502,099
75	Kono District Council	57	1,810,201,927
76	Ministry of Labour and Social Security (MLSS)	18	1,787,323,000
77	Human Resource Management Office (HRMO)	18	1,735,264,636
78	Law Officers Department (LOD)	25	1,667,537,230
79	National Mineral Agency (NMA)	39	1,627,395,250
80	Financial Intelligence Unit (FIU)	25	1,614,447,385
81	Statistics Sierra Leone (SSL)	91	1,606,749,615
82	Kambia District Council	80	1,599,490,315
83	National Youth Service (NYS)	22	1,563,904,000
84	National Telecommunications Commission (NATCOM)	27	1,548,415,700
85	Office of the President	27	1,536,990,000
86	Ministry of Social Welfare (MSW)	5	1,501,790,000
87	Port Loko District Council	19	1,481,616,884
88	Administrator & Registrar General's Office (OARG)	6	1,423,915,000
89	Sierra Leone Water Company (SALWACO)	36	1,380,809,750
90	Sierra Leone Metrological Agency	25	1,364,182,277
91	Tonkolili District Council	25	1,240,384,400
92	Office of National Security (ONS)	11	1,212,887,900
93	Judicial & Legal Service Commission (High Court Court of Appeal Supreme Court)	102	1,173,339,450
94	Sierra Leone Civil Aviation Authority [SLCAA]	10	1,168,202,500
95	Electricity Generating and Transmission Company (EGTC)	15	1,135,080,000
96	University of Sierra Leone (USL)	17	1,089,203,000
97	Immigration Department	15	1,043,070,000
98	Teaching Service Commission (TSC)	21	947,852,175
99	National Youth Commission (NAYCOM)	48	856,809,670
100	Central Intelligence and Security Unit (CISU)	33	787,941,133
101	Nuclear safety and Radiation Protection Agency	37	777,511,200
102	Moyamba District Council	28	726,415,000
103	National Authorising Office (NAO)	16	695,122,764
104	Guma Valley Water Company (GVWC)	2	691,750,000
105	Ministry of Political and Public Affairs (MPPA)	13	676,140,000
106	National Hiv/Aids Secretariate	3	661,240,725
107	Sierra Leone Pharmacy Board	22	656,786,990
108	National Public Procurement Authority (NPPA)	12	618,140,450
109	Ministry of Sports (MOS)	9	550,682,410
110	Ernest Bai Koroma University of Science and Technology (Magburaka)	15	529,143,000
111	National Water Resources Management Agency (NWRMA)	49	515,616,500
112	Ministry of Gender and Children's Affairs (MGCA)	7	490,006,000
113	Cabinet Secretariat	9	462,021,113
114	National Sports Authority (NSA)	6	447,521,268
115	Sierra Leone Local Content Agency	34	429,531,250
116	Public Sector Reform Unit (PSRU)	14	417,137,450
117	Human Right Commission Sierra Leone (HRCSL)	15	411,145,250
118	Ministry of Internal Affairs (MIA)	12	390,704,008
119	Office of the Ombudsman	7	380,763,667
120	Ministry of Local Government and Rural Development (MLGRD)	4	345,000,000
121	Independent Police Complaint Board	41	343,210,435
122	Sierra Leone Petroleum Directorate (PDSL)	9	342,255,000
123	Sun Secretariat	7	338,480,000
124	Sierra Leone Standards Bureau (SLSB)	25	334,434,850
125	Public Service Commission (PSC)	11	333,307,920
126	National Investment Board (NIB)	9	331,268,138
127	Political Parties Registration Commission (PPRC)	2	302,293,015
128	Sierra Leone Shipping Agency (SLSA)	23	211,050,588
129	Ministry of Mines and Mineral Resources (MMMR)	5	200,993,500
130	Office of the Chief Minister	3	200,050,850
131	Conservation Trust Fund	11	197,295,013
132	Civil Service Training College	12	193,150,000
133	Law Reform Commission (LRC)	16	161,444,840
134	Independent Media Commission (IMC)	27	146,478,757
135	National Protected Area Authority (NPAA)	4	143,327,000



136	Independent Procurement Review Panel (IPRP)	1	143,152,000
137	Sierra Leone National Commission on Small Arms	13	138,277,000
138	Tertiary Education Commission (TEC)	13	120,163,015
139	Sierra Leone Broadcasting Corporation [SLBC]	13	119,017,500
140	Ministry of Trade and Industry (MTI)	2	113,980,000
141	Sierra Leone Insurance Commission (SLICOM)	24	104,859,050
142	Sierra Leone Electricity and Water Regulatory Commission	7	94,933,519
143	Sierra Leone Library Board (SLLB)	5	87,687,030
144	National Commission for Privatisation (NCP)	7	59,531,790
145	National Tourist Board (NTB)	3	56,948,000
146	National Commission for Democracy (NCD)	9	30,665,250
147	Millennium Challenge Coordinating Unit	2	13,794,775
148	National Drug Law Enforcement Agency (NDLEA)	3	9,210,442
149	Local Government Service Commission (LGSC)	0	-
150	Decentralization Secretariat	0	-
151	Medical and Dental Council of Sierra Leone (MDCSL)	0	-
152	Legal Aid Board Sierra Leone	0	-
153	Sierra Leone Postal Service (SALPOST)	0	-
154	Public Private Partnership Unit (PPPU)	0	-
155	Sierra Leone Telecommunications Company (SIERRATEL)	0	-
156	National Insurance Company Limited (NIC)	0	-
157	National Disaster Management Agency (NDMA)	0	-
158	Sierra Leone Produce Monitoring Board (SLPMB)	0	-
159	Sierra Leone Extractive Industry Transparency Initiative	0	-
160	National Council for Technical Vocational and other Awards (NCTVA)	0	-
161	National Council for Civic Education and Development	0	-
162	Sierra Leone Housing Corporation (SALHOC)	0	-
163	Port Loko City Council	0	-
164	Right to Access Information Commission (RAIC)	0	-

Table 4 (NPPA 2021)



PROCURING ENTITIES WITH THE HIGHEST VALUE OF UNPLANNED AND UNAPPROVED PROCUREMENT ACTIVITIES IN 2021

Sn	Names of Procuring Entities	Number of Procurement Activity NOT Recorded in the Approved Plan	Value of Procurement Activity NOT Recorded in the Approved Plan (LE)
1	Project Fiduciary Management Unit (PFMU)	6	38,623,613,397
2	Electricity Distribution and Supply Authority (EDSA)	3	35,937,333,000
3	Sierra Leone Police (SLP)	4	28,580,878,488
4	Sierra Leone Ports Authority (SLPA)	13	8,200,674,599
5	Sierra Leone Free Education Project (SLFEP)	2	6,806,980,642
6	Sierra Leone Correctional Service (SLCS)	32	6,713,966,208
7	Ministry of Basic and Senior Secondary Education (MBSSE)	9	6,713,571,841
8	National Social Security and Insurance Trust (NASSIT)	14	6,449,152,410
9	National Commission for Social Action (NACSA)	28	5,299,345,870
10	National Medical Supplies Agency (NMSA)	11	5,025,259,000
11	Sierra Leone Regional Rice Value Chain	42	4,716,125,115
12	Ministry of Transport and Aviation (MTA)	7	3,477,995,134
13	Ministry of Works and Public Assets (MWPA)	4	3,184,600,180
14	Smallholders Commercialization and Agrribusiness Development Project (SCADEP)	32	2,937,348,344
15	National Revenue Authority (NRA)	9	2,671,293,150
16	Ministry of Health and Sanitation (MoHS)	12	2,471,469,590
17	Sierra Leone Roads Authority (SLRA)	5	2,452,639,028
18	Ministry of Defence (MOD)	12	2,330,776,278
19	Bo District Council	10	2,280,915,555
20	Sierra Leone Commercial Bank (SLCB)	10	2,212,062,500
21	Ministry of Environment (MoE)	43	2,112,192,472
22	Ministry of Agriculture and Forestry (MAF)	15	2,015,457,416
23	BO CITY COUNCIL	10	1,890,512,833
24	National Fire Force (NFF)	35	1,867,073,620
25	Ministry of Finance (MOF)	18	1,795,765,080
26	Bank of Sierra Leone (BSL)	55	1,703,393,925
27	Freetown City Council (FCC)	106	1,657,208,857
28	Rokel Commercial Bank (RCB)	7	1,483,412,375
29	Ministry of Information and Communication (MIC)	52	1,441,891,816
30	Audit Service Sierra Leone (ASSL)	14	1,365,762,000
31	Ministry of Energy (MOE)	13	1,351,713,436
32	Falaba District Council	29	1,293,024,515
33	Government Printing Department (GPD)	5	1,285,650,863
34	Bonthe Municipal Council	50	1,137,638,659
35	Sierra Leone Agricultural Research Institute (SLARI)	3	1,122,865,000
36	Sierra Leone Road Safety Authority (SLRSA)	41	1,118,958,072
37	Sierra Leone Road Transport Corporation (SLRTC)	7	1,061,198,842
38	Kenema City Council	50	1,021,576,000
39	Ministry of Fisheries and Marine Resources (MFMR)	8	1,005,665,000
40	Ministry of Water Resources (MWR)	22	989,519,525
41	Bonthe District Council	7	968,128,500
42	Kenema District Council	6	935,233,250
43	Eastern Technical University	14	920,391,000
44	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	1	811,968,250
45	Njala University	24	790,273,000
46	Sierra Leone Airport Authority (SLAA)	3	764,288,000
47	Western Area District Council (Ward C)	4	730,184,490
48	Koidu New Sengbehun City Council (KNSCC)	25	712,904,350
49	Environmental Protection Agency (EPA)	10	696,944,191
50	Fourah Bay College (FBC)	10	694,813,750
51	Anti-Corruption Commission (ACC)	3	694,400,000
52	Road Maintenance Fund Administration (RMFA)	25	690,137,500
53	Kailahun District Council	29	676,025,885
54	Ministry of Lands Housing and Country Planning (MLHCP)	14	663,695,800
55	Petroleum Regulatory Agency (PRA)	15	647,390,500
56	Makeni City Council	10	630,604,400
57	National Electoral Commission (NEC)	28	629,303,657
58	Pujehun District Council	10	624,750,750
59	Koinadugu District Council	91	619,323,800
60	Karene District Council	9	611,254,000
61	National Civil Registration Authority (NCRA)	53	585,900,760
62	Milton Margai Technical University (MMTU)	29	583,557,600
63	Institute of Public Administration and Management (IPAM)	13	551,410,000
64	Sierra Leone Produce Marketing Company (SLPMC)	11	479,759,576
65	Office of the Vice President	9	479,000,000
66	Sierra Leone Maritime Administration (SLMA)	1	468,000,000
67	College of Medicine and Allied Health Sciences (COMAHS)	23	465,005,000
68	Bombali District Council	17	413,460,000
69	Sierra Leone Investment & Export Promotion Agency (SLIEPA)	8	406,245,000
70	Accountant General's Department (AGD)	27	335,953,500



71	Ministry of Tertiary and Higher Education (MTHE)	8	333,960,500
72	House of Parliament (HOP)	9	321,733,430
73	Ministry of Planning and Economic Development (MOPED)	12	308,220,000
74	Freetown Teachers College (FTC)	54	304,142,000
75	Kono District Council	18	269,264,278
76	Ministry of Labour and Social Security (MLSS)	13	266,812,000
77	Human Resource Management Office (HRMO)	4	246,180,296
78	Law Officers Department (LOD)	11	243,890,000
79	National Mineral Agency (NMA)	2	228,630,000
80	Financial Intelligence Unit (FIU)	8	222,422,205
81	Statistics Sierra Leone (SSL)	7	214,920,000
82	Kambia District Council	6	204,925,485
83	National Youth Service (NYS)	31	203,518,713
84	National Telecommunications Commission (NATCOM)	9	201,812,500
85	Office of the President	5	199,922,500
86	Ministry of Social Welfare (MSW)	8	191,061,218
87	Port Loko District Council	26	176,828,400
88	Administrator & Registrar General's Office (OARG)	4	166,000,000
89	Sierra Leone Water Company (SALWACO)	3	165,850,000
90	Sierra Leone Metrological Agency	8	162,130,000
91	Tonkolili District Council	3	157,944,000
92	Office of National Security (ONS)	4	156,500,700
93	Judicial & Legal Service Commission (High Court Court of Appeal Supreme Court)	18	155,913,428
94	Sierra Leone Civil Aviation Authority (SLCAA)	3	147,382,601
95	Electricity Generating and Transmission Company (EGTC)	2	146,136,000
96	University of Sierra Leone (USL)	17	139,449,265
97	Immigration Department	17	139,427,500
98	Teaching Service Commission (TSC)	27	129,639,855
99	National Youth Commission (NAYCOM)	10	116,881,500
100	Central Intelligence and Security Unit (CISU)	12	113,160,000
101	Nuclear safety and Radiation Protection Agency	4	110,490,000
102	Moyamba District Council	9	106,622,150
103	National Authorising Office (NAO)	5	106,400,000
104	Guma Valley Water Company (GVWC)	2	105,498,000
105	Ministry of Political and Public Affairs (MPPA)	1	103,510,351
106	National Hiv/Aids Secretariate	6	93,598,500
107	Sierra Leone Pharmacy Board	2	93,265,000
108	National Public Procurement Authority (NPPA)	3	88,100,000
109	Ministry of Sports (MOS)	5	86,860,000
110	Ernest Bai Koroma University of Science and Technology (Magburaka)	1	86,000,000
111	National Water Resources Management Agency (NWRMA)	3	81,903,375
112	Ministry of Gender and Children's Affairs (MGCA)	4	75,555,000
113	Cabinet Secretariat	2	71,100,000
114	National Sports Authority (NSA)	9	68,885,750
115	Sierra Leone Local Content Agency	4	63,807,500
116	Public Sector Reform Unit (PSRU)	6	57,812,695
117	Human Right Commission Sierra Leone (HRCSL)	1	55,073,000
118	Ministry of Internal Affairs (MIA)	3	53,450,000
119	Office of the Ombudsman	1	51,975,000
120	Ministry of Local Government and Rural Development (MLGRD)	6	50,500,000
121	Independent Police Complaint Board	4	49,712,402
122	Sierra Leone Petroleum Directorate (PDSL)	1	42,000,000
123	Sun Secretariat	1	41,250,000
124	Sierra Leone Standards Bureau (SLSB)	1	38,485,402
125	Public Service Commission (PSC)	4	36,925,000
126	National Investment Board (NIB)	4	33,040,000
127	Political Parties Registration Commission (PPRC)	9	29,322,000
128	Sierra Leone Shipping Agency (SLSA)	1	28,000,000
129	Ministry of Mines and Mineral Resources (MMMR)	1	23,090,000
130	Office of the Chief Minister	1	21,024,000
131	Conservation Trust Fund	4	18,755,060
132	Civil Service Training College	5	18,043,000
133	Law Reform Commission (LRC)	1	14,750,000
134	Independent Media Commission (IMC)	1	7,000,000
135	National Protected Area Authority (NPAA)	3	4,485,000
136	Independent Procurement Review Panel (IPRP)	1	3,465,000

Table 5 (NPPA 2021)



PROCURING ENTITIES WITH HIGHEST VALUES OF EXECUTION OF PROCUREMENT ACTIVITIES AS IN THE APPROVED PLAN IN 2021

Sn	Name of MDA'S & Local Councils	Number Procurement Activities Executed as Planned	Value Procurement Activities Executed as Planned (LE)
1	Project Fiduciary Management Unit (PFMU)	30	194,714,899,763
2	Electricity Distribution and Supply Authority (EDSA)	21	148,586,864,250
3	Sierra Leone Police (SLP)	5	107,108,871,050
4	National Medical Supplies Agency (NMSA)	22	51,694,466,657
5	National Commission for Social Action (NACSA)	74	50,063,303,075
6	Ministry of Health and Sanitation (MoHS)	12	48,927,495,169
7	Sierra Leone Correctional Service (SLCS)	53	48,614,922,568
8	Sierra Leone Regional Rice Value Chain	23	43,310,311,375
9	Ministry of Transport and Aviation (MTA)	9	27,753,675,000
10	Ministry of Works and Public Assets (MWPA)	26	27,394,756,128
11	National Revenue Authority (NRA)	46	27,372,677,742
12	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	7	24,650,378,133
13	Ministry of Defence (MOD)	10	23,999,906,500
14	Sierra Leone Ports Authority (SLPA)	31	20,413,271,261
15	National Fire Force (NFF)	8	20,334,787,342
16	Ministry of Basic and Senior Secondary Education (MBSSE)	3	19,111,070,880
17	Ministry of Environment (MoE)	2	16,520,106,000
18	Bo District Council	75	15,575,356,765
19	Sierra Leone Roads Authority (SLRA)	30	13,493,342,460
20	Ministry of Agriculture and Forestry (MAF)	13	12,328,037,827
21	Ministry of Information and Communication (MIC)	7	10,835,400,000
22	Ministry of Energy (MOE)	13	10,615,329,250
23	Freetown City Council (FCC)	90	10,454,674,990
24	Ministry of Finance (MOF)	11	8,688,976,700
25	National Social Security and Insurance Trust (NASSIT)	25	8,571,001,988
26	Audit Service Sierra Leone (ASSL)	12	8,045,931,130
27	Falaba District Council	26	7,881,983,149
28	Government Printing Department (GPD)	3	7,869,850,000
29	Sierra Leone Agricultural Research Institute (SLARI)	8	7,807,123,953
30	BO CITY COUNCIL	24	7,775,594,902
31	Sierra Leone Commercial Bank (SLCB)	9	7,257,377,609
32	Sierra Leone Road Transport Corporation (SLRTC)	8	6,833,122,379
33	Bonthe Municipal Council	34	6,107,767,896
34	Sierra Leone Road Safety Authority (SLRSA)	19	6,047,567,164
35	Kenema City Council	18	5,338,321,445
36	Ministry of Water Resources (MWR)	18	5,311,221,260
37	Kenema District Council	64	5,265,387,842
38	Bonthe District Council	42	5,186,718,709
39	Koidu New Sengbehun City Council (KNSCC)	74	5,174,541,170
40	Rokel Commercial Bank (RCB)	10	5,075,141,100
41	Bank of Sierra Leone (BSL)	15	4,977,585,233
42	Anti-Corruption Commission (ACC)	9	3,702,893,311
43	Road Maintenance Fund Administration (RMFA)	24	3,662,541,100
44	Public Service Commission (PSC)	13	3,656,430,784
45	Western Area District Council (Ward C)	25	3,540,103,833
46	Petroleum Regulatory Agency (PRA)	35	3,338,544,735
47	Kailahun District Council	40	3,194,370,752
48	Makeni City Council	28	2,994,930,345
49	Environmental Protection Agency (EPA)	67	2,877,983,512
50	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	10	2,831,523,500
51	Koinadugu District Council	24	2,678,997,000
52	Karene District Council	57	2,661,047,065
53	Judicial & Legal Service Commission (High Court Court of Appeal Supreme Court)	10	2,520,491,950
54	Sierra Leone Airport Authority (SLAA)	10	2,464,173,761
55	Sierra Leone Produce Marketing Company (SLPMC)	4	2,285,970,687
56	Institute of Public Administration and Management (IPAM)	7	2,164,506,446
57	Pujehun District Council	41	2,136,426,941
58	Milton Margai Technical University (MMTU)	8	2,101,370,000
59	Eastern Technical University	20	1,986,051,900
60	Tonkolili District Council	29	1,913,825,400
61	Sierra Leone Free Education Project (SLFEP)	4	1,903,675,245
62	Fourah Bay College (FBC)	10	1,855,845,001
63	National Civil Registration Authority (NCRA)	49	1,831,690,000
64	Njala University	17	1,744,253,259
65	Accountant General's Department (AGD)	14	1,696,365,800
66	Freetown Teachers College (FTC)	10	1,677,309,924
67	Sierra Leone Civil Aviation Authority [SLCAA]	16	1,650,222,436
68	Administrator & Registrar General's Office (OARG)	6	1,646,630,000
69	Financial Intelligence Unit (FIU)	25	1,614,447,385
70	Kono District Council	72	1,598,881,437



71	Office of National Security (ONS)	11	1,536,535,000
72	Kambia District Council	65	1,451,976,315
73	College of Medicine and Allied Health Sciences (COMAHS)	8	1,413,432,000
74	Sierra Leone Metrological Agency	15	1,388,145,552
75	Ministry of Fisheries and Marine Resources (MFMR)	2	1,366,135,905
76	Sierra Leone Investment & Export Promotion Agency (SLIEPA)	30	1,361,884,600
77	Ministry of Social Welfare (MSW)	3	1,356,840,000
78	Port Loko District Council	16	1,237,701,884
79	Ministry of Labour and Social Security (MLSS)	10	1,129,323,000
80	Sierra Leone Water Company (SALWACO)	35	1,109,331,252
81	National Electoral Commission (NEC)	29	1,058,176,980
82	Electricity Generating and Transmission Company (EGTC)	6	1,036,845,000
83	Office of the Vice President	8	992,397,574
84	Ministry of Lands Housing and Country Planning (MLHCP)	15	930,506,500
85	National Mineral Agency (NMA)	21	913,700,625
86	National Telecommunications Commission (NATCOM)	14	851,823,691
87	Office of the President	7	814,627,500
88	Teaching Service Commission (TSC)	18	717,852,375
89	National Authorising Office (NAO)	16	695,122,764
90	Guma Valley Water Company (GVWC)	3	692,810,000
91	University of Sierra Leone (USL)	4	685,792,500
92	Ministry of Tertiary and Higher Education (MTHE)	10	681,880,000
93	Central Intelligence and Security Unit (CISU)	26	651,782,703
94	Ministry of Sports (MOS)	10	648,332,410
95	Nuclear safety and Radiation Protection Agency	28	573,111,200
96	Human Resource Management Office (HRMO)	4	551,308,000
97	National Hiv/Aids Secretariate	2	529,215,000
98	Public Sector Reform Unit (PSRU)	18	522,647,450
99	Moyamba District Council	21	456,310,000
100	Cabinet Secretariat	8	452,796,113
101	Sierra Leone Maritime Administration (SLMA)	6	423,840,000
102	National Youth Service (NYS)	7	409,199,000
103	House of Parliament (HOP)	1	398,500,000
104	Statistics Sierra Leone (SSL)	25	397,115,760
105	National Water Resources Management Agency (NWRMA)	33	382,572,278
106	Human Right Commission Sierra Leone (HRCSL)	13	356,315,250
107	Sierra Leone Pharmacy Board	5	335,561,475
108	Sierra Leone Petroleum Directorate (PDSL)	7	307,549,000
109	Ernest Bai Koroma University of Science and Technology (Magburaka)	13	281,983,000
110	Ministry of Political and Public Affairs (MPPA)	1	278,550,000
111	Immigration Department	4	277,370,000
112	National Sports Authority (NSA)	3	269,931,268
113	National Investment Board (NIB)	6	264,266,138
114	Sierra Leone Local Content Agency	22	261,258,750
115	National Commission for Privatisation (NCP)	14	245,433,490
116	National Youth Commission (NAYCOM)	14	239,812,440
117	Ministry of Local Government and Rural Development (MLGRD)	2	235,000,000
118	Sun Secretariat	5	230,800,000
119	Sierra Leone Standards Bureau (SLSB)	17	229,940,550
120	Law Officers Department (LOD)	4	211,244,000
121	Office of the Chief Minister	3	207,432,500
122	Independent Police Complaint Board	28	205,626,945
123	Bombali District Council	9	205,566,721
124	Office of the Ombudsman	4	197,233,742
125	Ministry of Internal Affairs (MIA)	8	192,871,000
126	Ministry of Planning and Economic Development (MOPED)	5	185,470,000
127	National Council for Civic Education and Development	4	179,980,000
128	Ministry of Gender and Children's Affairs (MGCA)	3	150,000,000
129	Sierra Leone Electricity and Water Regulatory Commission	25	146,128,963
130	Sierra Leone National Commission on Small Arms	13	138,277,000



131	Sierra Leone Shipping Agency (SLSA)	15	137,842,313
132	Independent Media Commission (IMC)	23	132,244,757
133	Conservation Trust Fund	10	127,892,513
134	Public Private Partnership Unit (PPPU)	3	116,515,000
135	Sierra Leone Library Board (SLLB)	5	104,884,500
136	National Insurance Company Limited (NIC)	10	103,310,562
137	Ministry of Trade and Industry (MTI)	1	89,000,000
138	Civil Service Training College	5	74,150,000
139	Ministry of Mines and Mineral Resources (MMMR)	2	60,000,000
140	Tertiary Education Commission (TEC)	8	58,583,115
141	Right to Access Information Commission (RAIC)	1	55,073,000
142	Law Reform Commission (LRC)	4	52,685,100
143	Sierra Leone Produce Monitoring Board (SLPMB)	6	49,568,500
144	Sierra Leone Insurance Commission (SLICOM)	5	40,658,250
145	Millennium Challenge Coordinating Unit	3	31,967,177
146	Political Parties Registration Commission (PPRC)	1	30,863,500
147	National Commission for Democracy (NCD)	9	30,665,250
148	National Public Procurement Authority (NPPA)	2	30,640,000
149	National Protected Area Authority (NPAA)	2	23,000,000
150	Sierra Leone Broadcasting Corporation [SLBC]	3	21,597,500
151	National Drug Law Enforcement Agency (NDLEA)	3	9,210,442
152	Legal Aid Board Sierra Leone	2	800,000
153	National Disaster Management Agency (NDMA)	1	300,000

Table 6 (NPPA 2021)



**PROCURING ENTITIES WITH HIGHEST VALUES OF EXECUTION OF PROCUREMENT ACTIVITIES NOT AS IN THE APPROVED PLAN
IN 2021**

	Name of MDA'S & Local Councils	Number Procurement Activities NOT Executed as Planned	Value Procurement Activities NOT Executed as Planned (LE)
1	Conservation Trust Fund	16	118,454,116,588
2	Millennium Challenge Coordinating Unit	304	98,851,893,330
3	Moyamba District Council	153	62,140,998,587
4	Sierra Leone Produce Marketing Company (SLPMC)	13	47,082,303,496
5	National Drug Law Enforcement Agency (NDLEA)	2	35,865,300,000
6	Sierra Leone National Commission on Small Arms	13	27,086,051,374
7	National Civil Registration Authority (NCRA)	3	16,109,224,715
8	Sierra Leone Electricity and Water Regulatory Commission	256	15,875,009,135
9	Legal Aid Board Sierra Leone	81	14,533,939,152
10	Sierra Leone Correctional Service (SLCS)	136	14,277,217,819
11	Ministry of Lands Housing and Country Planning (MLHCP)	19	13,180,445,000
12	Sierra Leone Investment & Export Promotion Agency (SLIEPA)	14	12,800,308,000
13	Sierra Leone Insurance Commission (SLICOM)	49	11,176,362,808
14	Port Loko District Council	12	10,166,569,858
15	National Commission for Social Action (NACSA)	13	10,000,683,000
16	Medical and Dental Council of Sierra Leone (MDCSL)	16	9,393,880,678
17	Office of the Ombudsman	227	8,567,947,900
18	National Youth Service (NYS)	16	8,257,622,599
19	National Protected Area Authority (NPAA)	22	8,246,012,000
20	Ministry of Local Government and Rural Development (MLGRD)	15	7,860,143,460
21	Public Sector Reform Unit (PSRU)	77	7,580,582,553
22	Ministry of Health and Sanitation (MoHS)	4	7,207,245,642
23	Cabinet Secretariat	12	6,891,161,841
24	Tonkolili District Council	17	6,002,712,966
25	Eastern Technical University	43	5,904,929,450
26	Sierra Leone Airport Authority (SLAA)	15	4,203,925,842
27	National Social Security and Insurance Trust (NASSIT)	65	3,817,579,000
28	National Medical Supplies Agency (NMSA)	7	3,615,919,000
29	Human Right Commission Sierra Leone (HRCSL)	81	3,386,009,251
30	National Authorising Office (NAO)	128	3,358,519,486
31	National Water Resources Management Agency (NWRMA)	30	3,170,162,416
32	Ministry of Environment (MoE)	91	2,945,708,810
33	Sierra Leone Agricultural Research Institute (SLARI)	68	2,894,142,782
34	Sierra Leone Broadcasting Corporation [SLBC]	61	2,888,163,472
35	Sierra Leone Free Education Project (SLFEP)	42	2,649,532,200
36	Sierra Leone Civil Aviation Authority [SLCAA]	47	2,612,375,000
37	Ministry of Planning and Economic Development (MOPED)	69	2,572,577,850
38	Ministry of Sports (MOS)	13	2,463,721,490
39	Sierra Leone Regional Rice Value Chain	15	2,383,361,221
40	Ministry of Mines and Mineral Resources (MMMR)	42	2,379,056,100
41	Office of the President	11	2,330,476,278
42	Ministry of Finance (MOF)	33	2,222,767,900
43	Kono District Council	72	2,199,961,500
44	Institute of Public Administration and Management (IPAM)	18	2,092,214,175
45	Statistics Sierra Leone (SSL)	63	1,910,021,745
46	National Council for Technical Vocational and other Awards (NCTVA)	119	1,795,534,615
47	Government Printing Department (GPD)	54	1,702,333,925
48	Immigration Department	27	1,690,491,000
49	Petroleum Regulatory Agency (PRA)	24	1,622,143,230
50	Kenema District Council	124	1,590,195,844
51	Bank of Sierra Leone (BSL)	16	1,562,561,780
52	Ministry of Tertiary and Higher Education (MTHE)	96	1,553,898,296
53	Ministry of Works and Public Assets (MWPA)	6	1,492,806,096
54	Nuclear safety and Radiation Protection Agency	28	1,408,508,375
55	Sierra Leone Maritime Administration (SLMA)	23	1,393,536,200
56	Ministry of Fisheries and Marine Resources (MFMR)	6	1,310,630,863
57	National Electoral Commission (NEC)	16	1,295,000,500
58	BO CITY COUNCIL	16	1,289,454,636
59	National Sports Authority (NSA)	36	1,273,449,300
60	Ministry of Agriculture and Forestry (MAF)	31	1,234,780,892
61	Sierra Leone Metrological Agency	15	1,217,412,000
62	Koidu New Sengbehun City Council (KNSCC)	21	1,082,747,250
63	Road Maintenance Fund Administration (RMFA)	36	1,070,972,097
64	Koinadugu District Council	50	1,021,576,000
65	Sierra Leone Road Transport Corporation (SLRTC)	15	1,011,880,296
66	Bonthe District Council	48	961,456,855
67	Ministry of Labour and Social Security (MLSS)	36	946,130,885
68	University of Sierra Leone (USL)	2	943,993,975
69	Guma Valley Water Company (GVWC)	16	922,527,000
70	Project Fiduciary Management Unit (PFMU)	20	907,022,241



71	Sierra Leone Telecommunications Company (SIERRATEL)	32	900,032,000
72	Ministry of Gender and Children's Affairs (MGCA)	7	869,693,500
73	Njala University	10	846,366,600
74	National Insurance Company Limited (NIC)	127	809,530,808
75	Western Area District Council (Ward C)	14	794,878,090
76	Office of the Chief Minister	61	782,690,992
77	Sierra Leone Ports Authority (SLPA)	23	774,768,402
78	Rokel Commercial Bank (RCB)	4	730,184,490
79	Ministry of Basic and Senior Secondary Education (MBSSE)	25	712,904,350
80	Freetown Teachers College (FTC)	9	700,000,000
81	National Telecommunications Commission (NATCOM)	25	690,137,500
82	National HIV/AIDS Secretariat	14	620,540,450
83	Political Parties Registration Commission (PPRC)	91	619,323,800
84	National Mineral Agency (NMA)	20	610,293,000
85	Ministry of Social Welfare (MSW)	9	599,446,000
86	Local Government Service Commission (LGSC)	17	527,705,502
87	Milton Margai Technical University (MMTU)	21	511,362,000
88	Fourah Bay College (FBC)	8	506,006,000
89	Sierra Leone Postal Service (SALPOST)	19	497,009,000
90	Office of National Security (ONS)	13	483,590,000
91	Sierra Leone Local Content Agency	9	462,490,733
92	Tertiary Education Commission (TEC)	21	455,796,301
93	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	45	431,512,709
94	Judicial & Legal Service Commission (High Court Court of Appeal Supreme Court)	5	416,850,000
95	Ministry of Transport and Aviation (MTA)	12	413,076,975
96	House of Parliament (HOP)	34	402,308,500
97	Accountant General's Department (AGD)	13	399,645,508
98	Bo District Council	14	395,794,300
99	National Youth Commission (NAYCOM)	6	391,297,601
100	National Investment Board (NIB)	7	357,937,645
101	Sierra Leone Produce Monitoring Board (SLPMB)	17	321,225,515
102	Port Loko City Council	6	311,903,175
103	College of Medicine and Allied Health Sciences (COMAHS)	7	308,595,000
104	Public Private Partnership Unit (PPPU)	54	304,142,000
105	Sierra Leone Petroleum Directorate (PDSL)	9	287,606,900
106	Ministry of Political and Public Affairs (MPPA)	4	287,040,276
107	Ministry of Information and Communication (MIC)	6	284,085,000
108	Sierra Leone Pharmacy Board	13	279,955,000
109	Anti-Corruption Commission (ACC)	12	273,915,100
110	Ministry of Energy (MOE)	3	268,480,000
111	Sierra Leone Road Safety Authority (SLRSA)	40	267,223,345
112	Civil Service Training College	14	261,537,500
113	Sierra Leone Roads Authority (SLRA)	13	254,735,700
114	Sierra Leone Housing Corporation (SALHOC)	10	246,950,000
115	Makeni City Council	9	243,090,000
116	Kailahun District Council	21	215,381,890
117	Law Reform Commission (LRC)	5	192,650,000
118	Ernest Bai Koroma University of Science and Technology (Magburaka)	5	192,540,850
119	National Commission for Privatisation (NCP)	26	176,828,400
120	Ministry of Water Resources (MWR)	2	170,968,700
121	Ministry of Internal Affairs (MIA)	9	170,047,000
122	Kambia District Council	3	159,700,000
123	Decentralization Secretariat	11	157,944,300
124	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	8	157,182,430
125	Law Officers Department (LOD)	5	154,872,270
126	Sierra Leone Shipping Agency (SLSA)	13	152,323,269
127	Office of the Vice President	20	150,051,800
128	Audit Service Sierra Leone (ASSL)	1	144,192,175
129	Kenema City Council	1	143,152,000
130	Financial Intelligence Unit (FIU)	3	140,993,500
131	Independent Procurement Review Panel (IPRP)	17	139,449,265
132	Sierra Leone Library Board (SLLB)	28	133,086,550
133	Human Resource Management Office (HRMO)	3	127,327,000
134	Ministry of Defence (MOD)	10	123,485,000
135	Independent Media Commission (IMC)	10	116,881,500
136	Right to Access Information Commission (RAIC)	12	113,160,000
137	Administrator & Registrar General's Office (OARG)	2	110,000,000
138	Public Service Commission (PSC)	5	109,705,000
139	National Tourist Board (NTB)	2	107,680,000
140	National Disaster Management Agency (NDMA)	17	102,530,275
141	Sun Secretariat	4	98,405,000
142	National Council for Civic Education and Development	10	97,420,000
143	National Public Procurement Authority (NPPA)	11	89,859,000
144	Environmental Protection Agency (EPA)	3	88,100,000
145	Sierra Leone Extractive Industry Transparency Initiative	9	80,334,960
146	Falaba District Council	1	75,600,000
147	Pujehun District Council	3	71,400,000
148	National Fire Force (NFF)	1	69,402,500
149	Central Intelligence and Security Unit (CISU)	3	67,002,000
150	Sierra Leone Commercial Bank (SLCB)	3	58,295,000
151	Bombali District Council	3	42,012,500
152	Ministry of Trade and Industry (MTI)	6	40,615,225
153	Bonthe Municipal Council	9	32,277,000
154	Karene District Council	3	31,540,000
155	National Revenue Authority (NRA)	1	9,225,000
156	Electricity Distribution and Supply Authority (EDSA)	2	5,915,000
157	National Commission for Democracy (NCD)	3	2,944,000
158	Sierra Leone Standards Bureau (SLSB)	1	890,000

Table 7 (NPPA 2021)



ON-GOING CONTRACTS BY PROCURING ENTITIES

Sn	Name of Procuring Entity	Title of Procurements	Value of Procurements (Le)
1	Anti-Corruption Commission	CONSTRUCTION OF HEAD QUARTER BUILDING OFFICE	2,651,286,561
2	Bonthe District Council	Rehabilitation of bonthe District Council Administrative office in mattru Jong,bonthe District.	1,020,000,000
3	Bonthe Municipal Council	Completion of bonthe municipal Hall	5,484,432,338
4	Electricity Distribution and Supply Authority (EDSA)	Construction of perimeter fence for 21 secondary substations	693,062,500
		Distribution Department Fast Moving Electrical Material	33,234,000,000
		Distribution Department Fast Moving Electrical Materials	68,121,775,000
		Outsourced security guards to EDSA	351,624,000
		Procurement of framework contract stationeries	2,986,850,000
		Procurement of framework contract stationeries	5,816,943,750
		Supply of ICT equipment	6,654,000,000
		Supply of ICT equipment for the framework contract	6,383,300,000
		Supply of ICT Equipment for the framework contract	6,906,500,000
		Supply of ICT equipment under framework contract	5,032,600,000
		Supply of ICT equipment under Framework contract	9,655,800,000
5	Enviromental Protection Agency (EPA)	Legal Consultancy for the Capacity Building Initiative for Transparacy (CBIT) Project	444,495,920
6	Falaba District Council	COMPLETION OF MULTI-PURPOSE HALL, CONSTRUCTION OF HAND DUG WELL AND THREE COMPARTMENT VIP LATRINE AT KAMBAYA, SULIMA CHIEFDOM	435,001,665
		CONSTRUCTION OF 18M SPAN BRIDGE, CULVERT AND ROAD MAINTENANCE AT KURUBONLLA, PORPON NEYA CHIEFDOM	1,351,100,950
		CONSTRUCTION OF 8M SPAN BRIDGE, CULVERTS AND MAINTENANCE OF FEEDER ROAD IN MONGO BENDUGU CHIEFDOM	964,038,620
		CONSTRUCTION OF MULTI-PURPOSE HALL, HAND DUG WELL AND THREE COMPARTMENT AND VIP LATRINE AT LIMBAYA, SULAMA CHIEFDOM	487,083,600
		CONSTRUCTION OF THREE CLASSROOM BUILDING WITH FURNITURE HAND DUG WELL AND VIP LATRINE AT JANNELLA	725,485,450
7	Fourah Bay College (FBC)	CONSTRUCTION OF ADDITIONAL CLASSROOM	1,216,326,476
		SECURITY SERVICES	855,650,000
8	House of Parliament (HOP)	Canteen Management	20,000,000
9	Immigration Department	Procurement Of Vehicle Spare Parts And Components For Official Vehicles And Motor Bikes	20,000,000
		Independent Police Complaint Board	8,000,000
		RENT FOR MAKENI OFFICE FOR PERIOD 1ST OCTOBER 2021_ 30 SEPTEMBER 2021	8,000,000
10	Kailahun District Council	CONSTRUCTION OF 10 METER SPAN BRIDGE FROM DIA TO YENDEMA IN KISSY KAMA CHIEFDOM KAILAHUN DISTRICT	703,212,900
		Construction Of Community Health Center In Dia Town,Kissi Kama Chiefdom Kailahun District .	400,000,000
		MAINTENANCE OF A THREE(3)CLASSROOM BLOCK BUILDING AT AHMIDIYYA PRIMARY SCHOOL KAILAHUN TOWN	23,994,000
		MAINTENANCE OF SIX(6) CLASSROOM BLOCK BUILDING AT SLMB PRIMARY SCHOOL	103,803,052
11	Kambia District Council	Maintenance of Roads at Barracks Road to Bai Farma Tass(2.2km) with 4 single box culverts with dimension of (6.0mx1.5m) and construction of culverts and spot Improvement	254,810,000
		Spot Improvement and routine maintenance of Feeder Roads at Kukuna to Teneba(4.5km) and construction of 2 single box culverts	186,179,000
		Spot Improvement and Routine Maintenance of Roads at Romaka/Maseneh to Kamalo (8.7km) with 3 single box culverts	277,497,000
		Spot Improvement and routine Maintenance of Hospital to Komrabia Dura Road (1.8km) and construction of 1 single box culvert	185,070,750
12	Kenema City Council	Completion of Kenema City Council Administrative Block	1,447,688,550
		CONSTRUCTION OF METROPOLITAN POST AT KENEMA CITY COUNCIL	218,503,700
		CONSTRUCTION OF STALLS IN KENEMA CITY	1,512,447,195
13	Kenema District Council	CONSTRUCTION OF 1 BOX BRIDGE AND 2 BOX CULVERTS ALONG BAMBA JUNCTION TO BAMBA IN SMALL BO CHIEFDOM, KENEMA DISTRICT- LOT 1	611,826,300
		CONSTRUCTION OF ONE COMMUNITY HEALTH CENTER INCLUDING STAFF QUARTER,HAND DUG WELL,TOILET AND INCENERATOR AT KATAYAMACOMMUNITY IN KANDU LEPPIAMA CHIEFDOM,KENEMA DISTRICT.	1,494,048,223
		PAVEMENT AND CONTRUCTION OF RETAINING WALLS AT KENEMA DISTRICT COUNCIL COMPLEX	139,100,000
		REHABILITATION AND RECONSTRUCTION OF ALQUODUS PRIMARY SCHOOL IN KAMBOMA TOWN AT LOWER BAMBARA CHIEFDOM AND THE REHABILITATION OF MINISTRY OF BASIC AND SENIOR SECONDARY SCHOOL EDUCATION OFFICE,RESERVATION,NONGOWA CHIEFDOM,KENEMA DISTRICT.	85,355,000
14	Ministry of Agriculture and Forestry (MAF)	SUPPLY AND DELIVERY OF CONSUMABLES (INKS) TO MAF ICB	537,600,000
		SUPPLY AND DELIVERY OF LAPTOPS, COMPUTERS AND ACCESSORIES (MAF) ICB	582,475,000
15	Ministry of Basic and Senior Secondary Education (MBSSE)	Civic Education Books	46,836,843,496
		The procurement of Diets and Sundry Items to Boarding Home of Government Secondary Schools	19,089,335,880



16		SUPPLY & DELIVERY OF OFFICE EQUIPMENT, FURNITURE AND SAFETY MATERIALS TO THE FREETOWN SOLAR PARK PROJECT AT NEWTON	6,993,000,000
		SUPPLY AND DELIVERY OF ELECTRICITY TRANSFORMERS TO THE FREETOWN SOLA PARK PROJECT OF NEWTON	559,650,000
		SUPPLY AND DELIVERY OF ICT EQUIPMENT AND ACCESSORIES	696,300,000
		SUPPLY AND DELIVERY OF INR. OFF ROAD VEHICLE TO THE FREETOWN SOLAR PARK PROJECT AT NEWTON	454,575,000
		SUPPLY OF PROVISIONS AND SUNDRIES	240,764,000
		TRAINING CENTRE EQUIPMENT & FURNITURE, ASSORTED HOUSEHOLD EQUIPMENT & FURNITURE TOOLS FOR WORKSHOP AND STORE TO FREETOWN SOLAR PARK PROJECT AT NEWTON	782,300,000
17	Ministry of Environment (MoE)	Supply of six hundred thousand (600,000) Tree crop seedlings	16,505,100,000
18	Ministry of Finance (MOF)	Generator Maintenance Services	85,000,000
		Procurement of Printing Consumables/Toners/Inks	2,318,000,000
		Supply and Delivery of Office Stationery to the MOF	608,605,000
		Supply and Delivery of Sundry Items to the MOF	1,613,594,000
		The Provision of 100 Megabytes Fibre Internet Service	1,114,350,000
		The Supply, Delivery and Installation of two Digital Display Screens and their infrastructure	996,000,000
		Vehicle Maintenance Services	1,550,000,000
19	Ministry of Health and Sanitation (MoHS)	Construction of DHMO office at Karene District Lot 15	4,790,402,650
		CONSTRUCTION OF DISTRICT HEALTH MANAGEMENT TEAM OFFICE AT PUJHUN DISTRICT Lot 13	4,925,883,600
		PROCUREMENT FOR THE REHABILITATION OF GOVERNMENT HOSPITAL AT PUJHUN DISTRICT	4,925,883,600
		REHABILITATION OF DISTRICT HOSPITALS UNDER BUILDING A RESILIENT, SUSTAINABLE AND STRENGTHENED HEALTH SYSTEM IN SIERRA LEONE	5,163,385,751
		REHABILITATION OF KENEMA HOSPITAL- LOT 2	6,518,148,906
		Rehabilitation of Magburaka Government Hospital	2,988,815,761
		Ministry of Information and Communication (MIC)	10,380,000,000
		PROCUREMENT OF OPERATIONS, MAINTENANCE, AND COMMERCIAL MANAGEMENT SERVICES FOR THE MANAGEMENT OF NATIONAL FIBRE OPTIC BACKBONE AND ANCILLARY INFRASTRUCTURED OF THE GOVERNMENT OF SIERRA LEONE	10,380,000,000
20	Ministry of Local Government and Rural Development (MLGRD)	SUPPLY OF COMPUTER AND PRINTER ACCESSORIES	160,000,000
		Supply of furniture	50,000,000
		SUPPLY OF STATIONARY ITEMS	75,000,000
21	Ministry of Planning and Economic Development (MOPED)	Preparation Of The Development and Design of the 2021 Encyclopaedia	96,000,000
22	Ministry of Tertiary and Higher Education (MTHE)	PROCUREMENT OF OFFICE EQUIPMENT	96,500,000
		Procurement of one Settee Set Chair for the Deputy Minister's Office	95,430,000
		Procurement of Tonners	98,000,000
		Stationary	98,550,000
23	Ministry of Transport and Aviation (MTA)	PROCUREMENT OF FIFTEEN (15) NEW VEHICLES	9,820,000,000
		PROCUREMENT OF SEVEN (7) NEW VEHICLES	4,785,000,000
		PROCUREMENT OF SIX (6) NEW VEHICLES (LOT2)	1,237,520,000
		PROCUREMENT OF SIXTEEN (16) NEW VEHICLE	9,600,000,000
		PROCUREMENT OF TEN (10) NEW VEHICLES	3,480,000,000
		PROCUREMENT OF TWO (2) NEW VEHICLES	1,390,000,000
		PROCUREMENT OF TWO (2) VEHICLES	1,300,000,000
24	Ministry of Works and Public Assets (MWPA)	Procurement Of Fire Extinguishers And Electricals Equipment	2,641,337,829
		Procurement Of Spare Parts And Vehicular Maintenance	745,232,100
		Procurement process for security services at youyi Building Brookfield and the ministry of Work and Public Assets	1,132,800,000
		Proposed Reconstruction of Magistrate Court Fabela, North Western - Region	8,784,883,920
		RECONSTRUCTION OF MAGISTRATE COURT, KARENA, NORTH WESTERN REGION	8,222,280,925
		Rehabilitation work to kalaba Magistrate Court. kalaba Town	1,120,990,000
25	Moyamba District Council	Out sourcing of the Moyamba Stadium Guest House, The Taiaama Guest House The Administrative Canteen and The Moyamba District Council Community Centre	18,000,000
		Outsourcing of the Moyamba stadium Guest House, the Taiaama Guest House, the administrative canteen and the Moyamba District Council Community center	18,000,000
		Outsourcing of the Moyamba stadium Guest house, the Taiaama Guest House, the administrative canteen and the Moyamba District Council Community center	6,500,000
26	National Commission for Social Action (NACSA)	CONSTRUCTION OF 10M BRIDGE ALONG FR KOMBATAMBAYA-YIBEN NIENE CHIEFDOM, KOINADUGU DISTRICT	573,111,000
		SUPPLY OF 350 EACH GOAT AND SHEEP SLCDII	300,000,000
27	National Fire Force (NFF)	Supply of Multipurpose Fire Engines, Auxiliary Fire Fighting Equipment and spare parts	11,266,365,000
28	National Revenue Authority (NRA)	Conduct vulnerability and penetration testing on information systems and IT infrastructure.	340,197,270
		Procurement of secure service provider for the repair and maintenance of vehicles and motorbikes.framework contract.	1,478,227,250
		Procurement process for the acquisition of software abd software licenses - Acquisition of microdof dynamics GP 2018	470,000,000
		Provision of ICT staff training Database Administration (DBA) and oracle Database Vault and Oracle annual support	1,472,957,499
29	National Social Security and Insurance Trust (NASSIT)	CONSTRUCTION OF MANAGERS QUARTERS IN MOYAMBA TOWN LOT 2	60,100,000
		CONSTRUCTION OF MOYAMBA DISTRICT OFFICE - MOYAMBA TOWN	13,549,222,732
		CONSTRUCTION OF NASSIT NORTH WEST REGIONAL OFFICE LOCATED IN PORT LOKO DISTRICT	29,010,723,662
		MAINTENANCE OF THE TRUST VEHICLES	193,545,000
		RECONSTRUCTING THE ROOFING SYSTEM OF THE TRUST'S OFFICE SOUTH 2 LYON STREET,BO LOT2	872,739,000
		RECONSTRUCTION OF 4TH FLOOR WING FOR BOARD ROOM AND SECRETARIAT	2,156,743,725
		RECONSTRUCTION OF THE ROOFING SYSTEMS AT THE EAST REGIONAL OFFICE,DRIVERS QUARTER AT THE GENERATOR HOUSE	833,325,433
		SERVICE CONTRACT FOR SITE RENTAL FOR CUSTOMER SERVICE CHARTER AND DIRECTIONAL SIGNBOARDS	92,705,150



30	National Tourist Board (NTB)	REHABILITATION OF THE EXISTING 24 BEDROOM BLOCK AT THE HOTEL & TOURISM TRAINING CENTER (HTTC), KITCHEN, PREP TOGETHER WITH THEIR FITTINGS & FIXTURES AT THE MMCET BROOKFIELDS CAMPUS- LOT 1	8,018,209,599
31	Port Loko District Council	Maintenance of Bramaia Junction - Thumba and Construction of Four(4) No.Culvert	324,146,287
32	Project Fudiciary Management Unit (PFMU)	CONSTRUCTION OF MARKET AND TRANSIT TERMINAL AT LUMLEY	60,552,533,948
		PROCUREMENT OF 50 PUBLIC TRANSPORT BUSES AND SPARE PARTS FOR THE MINISTRY OF TRANSPORT AND AVIATION	77,818,860,000
		REHABILITATION OF EXISTING STRUCTURE FOR NATIONAL DRIVERS TRAINING AND TRAFFIC CONTROL CENTRE FOR SLRSA	1,446,964,600
		SUPERVISION OF WEST CORRIDOR CIVIL WORKS (LOT 1- ROAD WORKS) AND LOT 2 - MARKET TERMINAL	9,450,145,110
33	Public Service Commission (PSC)	PROCUREMENT FOR THE REFURBISHMENT OF PUBLIC SERVICE COMMISSION OFFICE BUILDING	3,319,212,864
34	Road Maintenance Fund Administration (RMFA)	MICROSOFT DYNAMIC 2013 MIGRATION TO MICROSOFT DYNAMIC 360 BUSINESS CENTRAL	673,000,000
35	Rokel Commercial Bank (RCB)	REFURBISHMENT OF TOP FLOOR CLOCK TOWER BRANCH AT KISSY ROAD, FREETOWN RCBSL	906,621,600
36	Sierra Leone Agricultural Research Institute (SLARI)	CONSTRUCTION OF AN INTEGRATED RICE AND MAIZE UNIT FOR ENABLE NJALA PROJECT- NJALA UNIVERSITY, MOKONDAH	3,251,874,150
		CONSTRUCTION OF SEED TESTING LABORATORY AT MILE 91 FOR THE SIERRA LEONE SEEDS CERTIFICATION AGENCY (SLSCA)	2,487,996,000
		REHABILITATION OF SLSCA HEAD OFFICE, TOWER HILL, FREETOWN	1,045,431,660
37	Sierra Leone Airport Authority (SLAA)	650KVA EXHAUST EXPANSION PIECE	2,127,393,586
38	Sierra Leone Commercial Bank (SLCB)	PROCUREMENT FOR THE REHABILITATION OF BUILDING AT LUMLEY (SLCB) RESTRICTED BIDDING	1,950,000,000
		SUPPLY,INSTALLATION, TESTING AND COMMISSIONING OF DUPLEX AND VAULT LIFTS.	4,695,250,120
39	Sierra Leone Correctional Service (SLCS)	PROCUREMENT OF WORKS FOR THE CONSTRUCTION OF PERIMETER WALL FENCE AT KAILAHUN, MOYAMBA, AND KENEMA CORRECTION CENTRES	654,006,150
40	Sierra Leone Pharmacy Board	Procurement of Chemicals & Reagents	41,112,500
41	Sierra Leone Police (SLP)	Procurement of Vehicles for Sierra Leone Police	17,317,517,700
		The Construction of Regional Headquarters at Matruu Jong, Bonthe District	5,271,314,400
		Sierra Leone Ports Authority (SLPA)	100,725,000
		SUPPLY OF BUILDING MATERIALS	38,625,000
		SUPPLY OF I.T EQUIPMENT	62,100,000
42	Sierra Leone Regional Rice Value Chain	Construction of 1 store and 1 drying floor.	1,897,384,000
		CONSTRUCTION OF 4 UNITS MILL HOUSINGS	2,200,000,000
		CONSULTANCY SERVICE FOR SOIL FERTILITY MAPPING	527,018,100
		Financial Audith Service	70,000,000
		MARKET STUDIES	560,750,000
		PROCUREMENT OF 5900 LTRS OF FESTICIDE	1,053,150,000
		PROCUREMENT OF 12500 LTRS OF HERBICIDE	1,512,500,000
		Procurement of 13750 bags of certified seeds rice	3,781,250,000
		Rehabilitation of 2 stores.	959,206,140
		Selection of design and supervision consultant	8,682,894,123
		SELECTION OF FARM FOR THE TRAINING OF WOMEN AND YOUTHS BY NGO'S	1,964,644,000
		SELECTION OF FIRM FOR THE FORMATION AND STRENGTHENING OF GROUPS (SENSITIZATION , MOBILIZATION , GOVERNANCE STRUCTURE) BY NGO'S	5,046,750,000
		SELECTION OF FIRM FOR THE MID TERM REVIEW CONSULTANCY SERVICES	336,450,000
		SUPPLY AND DELIVERY OF 4 UNITS 100 KVA DIESEL GENERATOR	990,000,000
		SUPPLY AND DELIVERY OF 4 UNITS 15 TPD MILLING PLANT AND 4 UNITS 100 KVA DIESEAL GENERATOR	2,268,000,000
		SUPPLY OF 6800 BAGS OF FARTERLIZER	3,638,000,000
		SUPPORT TO INSTITUTION (SLARI)	2,241,808,000
		SUPPORT TO SEED MULTIPICATION PROGRAM (SMP)	1,681,356,000
		SUPPORT TO SLESCA	1,681,356,000
		THE ESTABLISHMENT OF 200 HA OF OIL PALM NURSERIES IN FALABA DISTRICT	490,659,000
		Sierra Leone Road Safety Authority (SLRSA)	1,327,174,304
		SUPPLY AND DELIVERY OF GENIUNE TONER CARTRIDGES	442,635,000
		SUPPLY AND DELIVERY OF IT EQUIPMENT AND ACCESSORIES-LOT 6	9,500,000
		SUPPLY OF LASER JET PRINTERS, COPIERS, HID PRINTERS AND ACCESSORIES	875,039,304
43	Sierra Leone Road Transport Corporation (SLRTC)	Construction of Mini bus station at Kailahun district	1,125,300,000
		Engine spares	4,117,887,500
		Printing of Bus Tickets	72,033,000
		PROCUREMENT OF OFFICE EQUIPMENT	535,000,000
		Procurement of tyres and tubes, lubricants, engine spares, stationary, computers and accessories, office equipment, printinting of bus ticket and official working document, office and household furniture	427,145,650
		Supply of Stationery (Lot 4)	49,031,929
		Supply of Thirty (30) public transport buses	34,740,000,000
		Tyres and Tubes	653,609,500
44	Smallholders Commercialization and Agricbusiness Development Proj	SPOT IMPROVEMENT (INCLUDING CONSTRUCTION OF BRIDGES, CULVRTS,AND EMBANKMENTS) OF FEEDER ROADS IN KAMBIA DISTRICT .LOT 1	9,616,018,725
		SPOT IMPROVEMENT (INCLUDING CONSTRUCTION OF BRIDGES,CULVERTS AND EMBANKMENTS) OF FEEDER ROADS IN PORT LOKO DISTRICT-LOT 2	11,603,708,055
		SPOT IMPROVEMENT OF FEEDER ROADS AND CONSTRUCTION OF RIGID PAVEMENT ALONG CRITICALLY/HILLY SECTIONS OF FEEDER ROADS TO LINK AGRIBUSINESS/PRODUCERS ORGANISATIONS IN KAILAHUN DISTRICT	1,661,645,843
		SPOT IMPROVEMENT OF FEEDER ROADS AND CONSTRUCTION OF RIGID PAVEMENT ALONG CRITICALLY/HILLY SECTIONS TO LINK AGRIBUSINESS/PRODUCERS ORGANISATION IN KONO DISTRICT	1,895,462,100

Table 8 (NPPA 2021)



HIGHLY/FREQUENTLY CONTRACTED GOVERNMENT SUPPLIERS/CONTRACTORS AND CONSULTANTS IN 2021

Sn	Names of Supplier/Contactor/Consultants	Number of Contracts Signed in 2021	Value of of Contracts Signed in 2021 (Le)
1	N/A	408	331,933,248,718
2	A.A ENTERPRISES	131	10,866,916,313
3	TYPE A HOUSE OF ELECTRONICS (SL) LIMITED	98	3,160,684,795
4	HM SAFIDEEN	69	1,886,218,900
5	ANBAT INVESTMENT & GENERAL SERVICES	63	5,801,047,883
6	INDEX ENTERPRISES	60	3,077,394,283
7	ABU WANJEI STATIONERY AND GIFT SHOP	55	8,074,530,841
8	METRO STATIONERY STORE	54	1,631,985,995
9	EDDIE K ENTERPRISE	50	2,574,001,423
10	SOLET MULTI SERVICES	50	5,955,074,740
11	WELFARE LOGISTICS	49	4,395,444,700
12	DOKKAL ENTERPRISES	46	522,178,450
13	AUS INVESTMENT AND GENERAL MERCHANDISE	44	1,531,362,000
14	CHOITHRAM ELECTRICAL & ELECTRONICS	44	1,770,234,500
15	ESS BEE INTERNATIONAL (SL) LIMITED	40	2,738,835,250
16	BREAKTHROUGH CONSTRUCTION AND GENERAL SERVICES	38	3,437,631,473
17	HAYAT AUTO SPARES LTD	37	5,467,043,300
18	RHAPSODY INFOTECH GENERAL MERCHANDISE	37	3,270,985,550
19	DOZIC ENTERPRISES	36	3,520,000,000
20	GATEWAY PROCUREMENT & TRADING LTD	34	1,636,972,525
21	OFFICE SOLUTIONS	33	1,589,132,407
22	ERICO STATIONERY CONSTRUCTION AND GENERAL SERVICES	28	957,197,236
23	M & D BAR AND RESTAURANT	28	4,352,409,836
24	SAWANEH ENTERPRISE	28	478,682,276
25	DUNYA MAKOI SOLUTION AND GENERAL MERCHANDISE	27	1,169,942,800
26	ALEX CONSTRUCTION ENTERPRISES	26	456,038,200
27	INTEGRATED POWER & CONTROL SOLUTIONS LTD	26	3,997,937,650
28	REGISH INVESTMENT (SL) LTD	26	108,088,750
29	AL-K TRADING AND GENERAL MERCHANDISE	25	163,366,085
30	OFFICE WORLD GROUP (SL) LTD	25	2,089,280,186
31	ADAGUS CONSTRUCTION AND RURAL DEVELOPMENT ENTERPRISE	23	237,759,017
32	DELS ENTERPRISE	23	1,952,690,625
33	MOLIBA CAR RENTAL SERVICES	23	1,205,699,590
34	VANKO ENTERPRISES	23	230,330,564
35	A.S AUTO SPARES	22	351,728,350
36	BINTEX INC. LTD	22	511,260,625
37	GREENFIELD FARM LTD	22	1,906,838,627
38	BAMA CATERING AND GENERAL SERVICES	21	166,367,500
39	FABIZ ENTERPRISES	21	584,415,000
40	MOMOH M. KARGBO	21	49,154,000
41	STATIONERY SHOP SIERRA LEONE	21	1,330,350,708
42	A KING SERVICES	20	699,608,546
43	ASSIL TRADING AND CONSTRUCTION	20	18,660,417,450
44	CYPREE COMMERCIAL AND TRADING ENTERPRISES	20	459,513,000
45	CHIDEX GROUP HOLDINGS	19	1,331,545,600
46	EMADUDIN ENTERPRISE AND GENERAL MERCHANDISE	19	417,647,000
47	EXCELLENCE GOVERNMENT PRINTING DEPARTMENT	19	967,614,850
48	SAK CONSTRUCTION AND LOGISTICS SUPPLIERS	19	521,518,000
49	SANICIA INVESTMENT	19	525,403,685
50	ADRAM ENTERPRISES	18	707,820,975



51	CINDERELLA TRAVEL AND TOURS	18	6,548,842,650
52	REO ROMA ENTERPRISES	18	416,067,563
53	ROLAAN ENTERPRISE	18	2,185,808,137
54	DAYTOR INVESTMENT (SL) LTD	17	230,804,000
55	ENIC COMPUTERS	17	391,222,500
56	KINGS ELECTRICALS AND ELECTRONICS	17	454,994,380
57	KIS PROCUREMENT AND SUPPLY	17	5,698,315,000
58	ROLMAC ENTERPRISE CONSTRUCTION AND GENERAL SUPPLIES	17	694,979,166
59	24 HOURS ENGINEERING & GENERAL CONSTRUCTION ENTERPRISES	16	237,234,857
60	A & Z GENERAL ENTERPRISES	16	443,337,000
61	DESTINY WORLDWIDE ENTERPRISE	16	1,189,961,750
62	LOVIC AFFORDABLE ENTERPRISE	16	165,707,000
63	MAGALA ENTERPRISE	16	778,005,000
64	ANOTHER LINE INVESTMENT	15	640,775,590
65	DACHRIS CONSTRUCTION AND SUPPLIES AGENCY	15	816,605,765
66	LUCKY GOLD STAR	15	195,207,500
67	PENDRAX SECURITY (SL) LTD	15	80,575,000
68	SIERRA COOLING SYSTEMS	15	216,855,400
69	BAHsoon AUTO SPARES	14	274,321,000
70	BROTHERS CARPENTRY AND FINISHING MATERIAL CENTER	14	332,468,500
71	ENTABUY AGENCY	14	880,610,350
72	INVINCIBLE 11 LOGISTICS	14	623,825,000
73	J.B. ENTERPRISE	14	381,665,600
74	JUSAM WORLD	14	119,007,750
75	LIVERPOOL INVESTMENT COMPANY LTD	14	2,493,944,500
76	MATU AND DONDO ENTERPRISES	14	9,490,078,000
77	RAJU'S ELECTRICALS (SL) LIMITED	14	102,899,500
78	RAM'S ELECTRICALS	14	73,855,000
79	YEANE ENTERPRISE LIMITED	14	641,883,500
80	YONI COMMERCIAL ENTERPRISES	14	885,911,350
81	AI KALLON INVESTMENT	13	89,915,000
82	CERAMIC GLORIOUS SYLMAIL VENTURES	13	544,107,000
83	EMMO BUSINESS AND GENERAL SERVICES	13	109,901,610
84	KAYHIRA GENERAL MERCHANT & LOGISTICS	13	176,623,400
85	KEN'S DRUGS FAIR	13	182,385,000
86	MED TURAY AND SONS ENTERPRISE	13	1,826,546,560
87	NABILLA CONSTRUCTION AND GENERAL SUPPLIES	13	768,991,000
88	RAINED INVESTMENT	13	2,191,185,250
89	SALMA TRADING & GENERAL CONSULTANCY	13	556,400,000
90	SULLAYIKIE CONSTRUCTION AND GENERAL SERVICES	13	2,086,282,425
91	TALEB AUTO SPARES	13	104,698,394
92	TEE TEE ESS ENTERPRISES	13	1,309,680,250
93	UNITED POWER SERVICES & ENGINEERING	13	711,990,000
94	VALUE POINT ENTERPRISE	13	251,788,250
95	WANJAMA GARAGE	13	111,193,408
96	ZHRIMA ENTERPRISE	13	212,326,200
97	APACE BUSINESS CENTER	12	375,427,450
98	AZMAJID ENTERPRISE	12	159,340,910
99	CUTTING EDGE PRINTING & STATIONERY	12	388,890,000
100	DARAMCO CONSTRUCTION & GENERAL SUPPLIES	12	573,323,500
101	DINYE KANIN ENTERPRISES	12	227,910,000
102	DRAGON SECURITY LOGISTICS AND CLEANING SERVICES (SL) LTD	12	34,020,000
103	EDWARD KANU ENTERPRISE	12	742,315,000
104	INFINITY ICT & GENERAL MERCHANDISE	12	186,041,250
105	RAMJAT INVESTMENT	12	171,240,000
106	SIERRA LEONE TELECOMMUNICATIONS COMPANY LIMITED	12	1,223,221,200
107	SONNET LIMITED	12	155,458,750
108	TECHWIRE ICT SOLUTIONS (SL) LTD	12	455,883,500
109	TEE DESIGNS	12	304,945,000
110	THREE KAYS ENGINEERING CONSTRUCTION AND GENERAL SERVICES	12	455,311,600



111	TWO BROTHERS ENTERPRISE	12	53,950,050
112	ALPHA'S ENTERPRISES	11	198,209,500
113	ALSUMAKA ENTERPRISE	11	141,221,350
114	ANS-KEM CONSTRUCTION AND GENERAL SERVICES	11	296,846,782
115	ANTOINETTE'S KITCHEN AND GENERAL LOGISTICS	11	528,692,195
116	BINTU'S RESTAURANT	11	113,323,900
117	ELEGANT CREATIONS	11	1,160,963,000
118	ESSENTIAL SERVICES	11	55,140,750
119	KHALIL SHABAN AUTO SPARES	11	218,009,001
120	MILLERINE ENTERPRISE	11	573,188,600
121	NEW LINE GENERAL ENTERPRISE	11	286,150,000
122	PRINT POINT LTD	11	124,563,750
123	ROCKY CONSTRUCTION AND GENERAL SUPPLIES	11	82,744,200
124	SHERUK ENTERPRISES	11	664,564,750
125	SIDMAH LOGISTICS	11	152,296,130
126	SOLUTION HUB	11	186,577,500
127	AFRICAN SPORT BAR AND RESTAURANT	10	206,800,000
128	AGFAYMA SERVICES & GENERAL MERCHANDISE	10	702,930,000
129	AHOLD INVESTMENT AGENCY	10	226,411,500
130	AMOURKAY CONSTRUCTION AND GENERAL SUPPLY	10	214,637,000
131	AUTOMOTIVE SUPPLIES	10	998,913,000
132	CONSTEE ENTERPRISE & GENERAL MERCHANDISE	10	652,526,725
133	DAVERICKA RUBBER STAMP SERVICES	10	67,750,000
134	DERRICK & MILLICENT ENTERPRISES	10	127,392,500
135	DIACO INVESTMENT (SL) LTD	10	1,466,904,200
136	DIGBEMADU ENTERPRISE	10	129,746,250
137	DUZIA ENTERPRISES	10	306,267,000
138	FAITH VENTURE INVESTMENTS	10	667,818,000
139	HASCO BUYING AND SELLING CENTER	10	259,500,000
140	LENKEN ENTERPRISE	10	76,119,750
141	LEONE DEVELOPMENT GROUP LTD	10	1,117,052,100
142	M S J ENTERPRISE	10	158,274,500
143	MOUNT EVEREST SECURITY AGENCY LIMITED	10	55,402,250
144	NEW LIFE CONSTRUCTION AND GENERAL SUPPLIES	10	320,646,500
145	PRETTY SMALL SMALL THINGS ENTERPRISE	10	493,272,000
146	RURAL INVESTMENT SERVICES	10	116,615,000
147	SANDA INTEGRATED RURAL AGRO- DEALERS ENTERPRISE	10	52,926,827
148	SHALIMAR TRADING COMPANY	10	162,227,050
149	SIN-NAH ENTERPRISE	10	550,343,000
150	TAMDEL INVESTMENT	10	486,470,750
151	VAICOM ENTERPRISE	10	151,901,000
152	ALP-SYNDEH BUSINESS SERVICES	9	168,987,000
153	AMYS ENTERTAINMENT AND CONSTRUCTION SERVICES	9	177,332,500
154	CAC HOLDINGS (SL) LIMITED	9	168,346,000
155	CIB ENTERPRISE	9	50,750,553
156	CICA MOTORS SL	9	68,403,348
157	GASSIMU HASMAR TRADING ENTERPRISE	9	604,005,000
158	HARRY'S (SL) LIMITED	9	9,945,912,250
159	HASHASTOM SERVICES LIMITED	9	364,053,194
160	ISHBELLMAWA DEVINE FAVOUR GENERAL MERCHANDISE	9	391,570,000
161	J & J BUSINESS INVESTMENT	9	549,742,360
162	KAL MOMBANG INVESTMENT	9	362,883,001
163	MASCOT CONSTRUCTION AND GENERAL SUPPLIES	9	896,397,000
164	ORANGE (SL) LTD	9	79,300,000
165	SUMATA ENTERPRISES	9	161,788,500
166	TRUST SECURITY SERVICES LIMITED	9	39,987,000
167	UNIQUE IDRISIA ENTERPRISE	9	139,766,000
168	ABU BAKARR & BROTHERS INT	8	224,342,500
169	AJ STYLES CONSTRUCTION AND GENERAL SERVICES	8	372,613,750
170	ARTLINE ENTERPRISES	8	495,565,402
171	AUGUSTUS DAVIES	8	37,354,265
172	BIGWIN INVESTMENT	8	145,333,000
173	CROWN BAKERY	8	41,740,600
174	DONSON ENTERPRISE	8	46,977,700
175	FAJ INVESTMENT	8	429,141,000
176	FIALIETTE ENTERPRISE	8	470,002,500
177	HUDMA'S INVESTMENT AND GENERAL MERCHANDISE	8	2,838,950,000
178	HUSSEIN BASMA AUTO SPARES	8	69,149,500
179	I & I CONSTRUCTION AND GENERAL SUPPLIES AND SERVICES	8	5,126,314,563
180	INFINITE AUTO SPARES	8	73,956,600
181	IT WARE HOUSE GENERAL MERCHANDISE AND SUPPLIES	8	2,517,910,500
182	JACOB'S ENTERPRISES	8	911,083,750
183	KUMBASEYS ENTERPRISE	8	41,440,000
184	MEDHAFIA ENTERPRISE	8	276,750,000
185	MULTI TIER SYSTEMS	8	222,525,000
186	NP (SL) LTD	8	886,447,000
187	OFF LICENCE	8	673,426,501
188	PIPO ENTERPRISE	8	134,560,000
189	RHADI'S ENTERPRISE	8	633,378,500
190	RISING ENTERPRISE	8	82,720,575
191	SAMUEL KARGBO	8	41,222,000
192	SIERRA MOTORS COMPANY LTD	8	329,323,750
193	SPEEDWING INVESTMENT (SL) LIMITED	8	296,549,437
194	TANUE INTERNATIONAL	8	96,267,700
195	THOMAS HUMPER & CO	8	404,215,000
196	UNION SYSTEMS GLOBAL LTD	8	284,000,000
197	VEERA'S CATERING SERVICES	8	115,219,500
198	VISION INVESTMENT	8	196,718,750
199	ADONIJAH ENTERPRISE AND GENERAL SUPPLIES	7	167,435,000
200	BAKIUS ENTERPRISE	7	17,605,000



201	CHRIS AND MATT CATERING ENTERPRISE	7	45,025,000
202	COMSOFT SOLUTIONS (SL) LTD	7	213,249,074
203	E. M. JOHNETTE MERCHANDISE	7	191,009,000
204	EDWARD BONI	7	28,850,000
205	EMBEES RELAXATION AND GENERAL MERCHANDISE	7	18,638,711
206	FIRST PORT SOLUTIONS	7	797,250,000
207	FRANCIA COMPANY LTD	7	952,506,000
208	IBRAHIM SHOUR GENERAL AUTO SPARES	7	91,228,250
209	IN 2 SIERRA LEONE LIMITED GENERAL SUPPLIERS	7	1,229,117,200
210	J.E.T HARRISON	7	270,000,000
211	JAS CONSTRUCTION & LOGISTICS SUPPLIES	7	478,671,550
212	KAM ENTERPRISE	7	5,189,920,288
213	KISSY DISCOUNT ENTERPRISE	7	3,231,059,000
214	KONIESON ENTERPRISE	7	451,925,000
215	MATCOM CONSTRUCTION AND GENERAL SERVICES	7	170,113,750
216	MOHAMED BOBSON KARGBO	7	253,406,818
217	MOHAMED LAMIN BAH GARAGE	7	64,392,000
218	MOONLIGHT ENTERPRISE	7	127,255,065
219	MUNIRU CONSTRUCTION AND GENERAL ENTERPRISE	7	385,796,250
220	MUST POWER (SL) LTD	7	616,100,000
221	NALRALPH ENTERPRISES	7	991,857,130
222	NEW CHOICE ENTERPRISES	7	321,681,650
223	PRINCE HOME SERVICES AND GENERAL SUPPLIES	7	158,725,000
224	RURAL TRADE LINKS ENTERPRISE	7	521,100,000
225	SKAITEL (SL) LTD	7	474,120,000
226	SOLID GRAPHICS	7	855,895,500
227	TWO BROTHERS CONSTRUCTION & GENERAL SERVICES	7	291,290,000
228	VAADO & MAM INVESTMENT	7	771,500,000
229	ZAINCO AND SONS GENERAL SERVICES	7	309,584,000
230	(blank)	7	-
231	A PLUS AUTO CARE AND GENERAL MERCHANDISE	6	36,820,000
232	ALISCO CONSTRUCTION AND GENERAL SERVICES	6	322,361,750
233	ANAGKAZO VENTURES COMPANY LIMITED	6	20,019,140,000
234	BATTIS INTERIOR DESIGN	6	414,197,500
235	BONSON ENTERPRISES	6	113,350,000
236	BRA ORFO ENTERPRISE	6	191,689,560
237	CARLINE ENTERPRISES	6	320,500,000
238	CHERRY'S PRODUCTION	6	300,210,150
239	COMPONENT RESOURCES	6	380,890,000
240	DAINKS ENTERPRISES	6	224,718,000
241	DALUCO LOGISTIC VENTURES	6	166,167,500
242	DELPREMASHA COMPANY (SL) LIMITED	6	328,225,000
243	DEMCO BUSINESS SERVICES (SL) LIMITED	6	3,890,077,000
244	DYNAMIC PRINTING AND GENERAL SERVICES	6	184,360,000
245	E SOLUTION LIMITED	6	395,940,000
246	EH TECHNOLOGY CO LIMITED	6	289,211,500
247	EPI GARAGE	6	59,741,515
248	FAWAZ CONSTRUCTION AND GENERAL SERVICES	6	1,148,106,264
249	FORTUNE ELECTRICALS	6	115,404,325
250	JANNEH CLEANING AND GENERAL SERVICES	6	79,200,000
251	JEHOVAH JIREH GARAGE	6	23,010,500
252	JOSH DANIELS ENTERPRISE	6	294,490,000
253	KAR MASK CONSTRUCTION AND GENERAL SUPPLIES	6	62,370,000
254	M. NAAM AND SONS (SL) LTD	6	33,884,900
255	MARGINAL CONSTRUCTION AND GENERAL SUPPLIES	6	223,470,870
256	ME TRADING & TECHNOLOGY LIMITED	6	192,758,500
257	MEDRANKZ EXPRESS ENTERPRISE SL	6	40,181,400
258	MOKANU AND FRIENDS ENTERPRISE	6	122,523,400
259	MOSVIC ENTERPRISES	6	1,176,300,000
260	MUSIYDEH JAGISA PHARMACEUTICALS	6	46,990,000
261	NATIONWIDE CONSTRUCTION AND GENERAL SERVICES	6	555,822,000
262	NEWLAND & CO. CONSTRUCTION AND GENERAL SERVICES	6	50,900,000
263	PAK ENTERPRISE	6	464,540,000
264	PC WORLD.COM	6	1,178,270,000
265	PEKING COMMERCIAL AGENCY	6	164,305,000
266	RAKEL INVESTMENT	6	263,144,350
267	SABS BUSINESS & IT SOLUTION LIMITED	6	169,823,000
268	SAHID AND CHERRY INVESTMENT	6	197,710,650
269	SAHR KOBBA MOTOR MECHANICAL SERVICES	6	72,765,000
270	SALIM TRADING SERVICES	6	209,681,000
271	SAMMY SESAY	6	16,528,500
272	SMART NETWORK SOLUTION LTD	6	3,740,318,644
273	TADRIS CONSTRUCTION AND GENERAL SERVICES	6	42,000,000
274	TRANSNATIONAL (SL) LIMITED	6	65,178,490
275	TWO TEES CONSTRUCTION AND GENERAL MERCHANDISE	6	59,330,600
276	UNION VENTURES (SL) LIMITED	6	304,800,000
277	WAVES INVESTMENT AND GENERAL SERVICES	6	1,406,022,493
278	YA-MARIE INVESTMENT AND GENERAL MERCHANDISE (SL)LTD	6	5,037,618,970
279	YAMBAYIAH ENTERPRISE	6	137,610,000
280	YUSUIFU SAMPHA KAMARA AND SONS ENTERPRISE	6	146,200,000
281	ZAINABRA ENTERPRISE	6	1,709,339,450
282	9500 MB MANIA TOURS CONSTRUCTION AND GENERAL SERVICES	5	1,019,143,357
283	A.K COMMERCIAL SERVICES	5	322,927,500
284	ABDULIA M. KAMARA	5	88,617,400,000
285	ADEKALIE MANSARAY ENTERPRISE & GENERAL MERCHANDISE	5	24,500,000
286	ADNAN AND ADEL MULLAH AND SONS LTD	5	16,770,000
287	ALUMSONS ENTERPRISE	5	29,090,000
288	AMINATA A. KAMARA	5	5,275,000
289	ARUNA MANASARAY ENTERPRISES	5	86,800,000
290	BARTHISA ENTERPRISES	5	153,570,000



291	BET VENTURES	5	207,508,300
292	BEYOND BORDERS TRAVEL AND TOURISM (SL) LIMITED	5	126,750,000
293	BRIBA ENTERPRISE	5	111,587,000
294	BROTHERHOOD INVESTMENT	5	211,195,000
295	BUCAN CONSTRUCTION AND GENERAL MERCHANDISE	5	220,039,000
296	C.J ELECTRICALS	5	80,500,000
297	CO BEN ENTERPRISE	5	53,770,000
298	COMPUTER SHOP	5	1,637,572,133
299	COMTECH SOLUTIONS	5	447,421,000
300	COOLING TECHNOLOGY AND GENERAL SERVICES	5	5,300,000
301	DEBDON INVESTMENT	5	370,984,620
302	DELTA COMMERCIAL SERVICES	5	165,930,000
303	DEMBA ENTERPRISE AND CONSTRUCTION	5	3,820,550,745
304	DEMBELEYASAY ENTERPRISE	5	239,494,000
305	DESIGN TECHNOLOGIES LIMITED	5	49,072,500
306	DRENN'S CONSULTING SERVICES	5	127,957,500
307	EDDIECAN INVESTMENT ENTERPRISE	5	95,075,000
308	G. JAKA CONSTRUCTION AND GENERAL SERVICES	5	2,781,818,650
309	GENERAL SUPPLIERS & CONSUMABLE GOODS	5	5,585,000
310	GIVE AND TAKE PRINTING ENTERPRISES	5	19,585,000
311	HARDIS CYCLE STORE	5	282,500,000
312	IDRISSA THOLLEY	5	80,123,400
313	ISHWARI & SONS	5	113,485,750
314	JAWARD EL ZEIN & SONS	5	217,574,000
315	JOHN MAHAHA-SESAY	5	171,100,000
316	JOZZYMUN HOLDING AND CONSTRUCTION ENTERPRISES	5	8,140,150,201
317	KALIBONDO COMPANY (SL) LTD	5	585,920,000
318	KOROMA INVESTMENT	5	49,294,194
319	LAFENT'S INVESTMENT & GENERAL MERCHANDISE	5	462,354,000
320	LANZAY SERVICES	5	115,400,000
321	LASMAN HOLDINGS ENTERPRISE	5	203,795,700
322	MAADA L.K. VANDI	5	26,700,000
323	MANN (SL) LIMITED	5	495,790,000
324	MAP INVESTMENT (SL) LTD	5	165,595,000
325	MATAI INVESTMENT ENGINEERING CONSTRUCTION AND GENERAL SERVICES	5	927,281,800
326	MELINDA MERCHANDISE CONSTRUCTION AND GENERAL SERVICES	5	377,531,169
327	MR FODAY BARRIE	5	108,755,000
328	MUSA LAMIN ENTERPRISES	5	95,500,000
329	MYKESAM CONSTRUCTION, CATERING AND GENERAL SERVICES	5	1,213,268,940
330	N.Z AUTO SPARES	5	64,162,000
331	NDOMA ENTERPRISE	5	114,465,953
332	NYALIMANYAHIN GENERAL SUPPLIES	5	48,605,000
333	RAINED INVESTMENT	5	77,091,000
334	SATGURU TRAVEL AND TOUR SERVICES	5	243,039,080
335	SINNAH BASCO BAH CONSTRUCTION AND GENERAL SERVICES	5	157,390,151
336	SMART INVESTMENT	5	222,081,100
337	SOFTCOM LIMITED	5	202,390,000
338	TECHBRAIN SYSTEMS	5	265,220,000
339	THE BROTHERHOOD INVESTMENT	5	90,770,000
340	VAKABA ENTERPRISES	5	216,063,250
341	VECTOR PROCUREMENT & GENERAL SUPPLIES	5	773,980,000
342	VITEC ENTERPRISE	5	121,965,100
343	WEG INTERIOR DECORATION AND GENERAL SUPPLIES	5	153,468,000
344	YABUNDU ENTERPRISE & GENERAL SUPPLIES	5	476,709,509
345	ZONAL ENTERPRISE	5	78,640,000
346	A.B NINKA ENTERPRISE	4	106,040,000
347	ABAKISH PEST CONTROL AND GENERAL SERVICES	4	121,725,000
348	ABDUL PETROL KAMARA ENTERPRISE	4	41,872,005
349	ADAMED ENTERPRISE	4	49,006,000
350	ADEL SHOUR AND SONS	4	107,022,500
351	AFKAN CONSTRUCTION (SL) LTD	4	1,155,228,090
352	AFRICA TRAVEL CENTRE	4	46,449,000
353	AGAL ENTERPRISES	4	1,620,294,000
354	AI NETWORKS LTD	4	14,767,170
355	ALBERTSON INVESTMENT	4	91,105,475
356	AL-MARIE INVESTMENT AND GENERAL MERCHANDISE	4	44,423,750
357	ALMAYBANGS ENTERPRISE	4	781,809,350
358	AMARA SILLAH AUTO SPARES	4	100,620,000
359	AMIYES BUSINESS INVESTMENT	4	27,288,000
360	ANN AND MOORE ENTERPRISE	4	9,811,600,000
361	BAILANS CONSTRUCTION AND GENERAL SERVICES	4	892,955,400
362	BELLA TRADING COMPANY (SL) LIMITED	4	244,330,000
363	BISOUDU A COLE	4	7,158,375
364	BOCKARIE MANSARAY	4	8,600,000
365	BRALZA ENTERPRISE	4	179,550,000
366	BRIAN WHENZLE	4	15,110,000
367	C & E SOLUTIONS	4	113,390,000
368	CLAUREMIA FAVOUR & SONS	4	379,190,000
369	CORDMAT CONSTRUCTION AND GENERAL SERVICES	4	103,231,000
370	DABEEM WORLD WIDE	4	44,680,000
371	DANSTIGE ENTERPRISE	4	40,250,000
372	DAUDA BOYZIE COMPANY	4	98,310,000
373	DAUDA SADAUKIE COMPUTER TECHNICAN	4	8,750,000
374	DESTINATION AGENCY	4	14,537,000
375	DIVINE PROVIDENCE CATERING & GENERAL SERVICES	4	92,705,000
376	DOLPHIN SERVICES	4	3,570,818,000
377	EAGLES LOGISTICS & INVESTMENT (SL) LTD	4	57,341,000
378	EMELIA ENTERPRISE AND CIVIL WORKS	4	1,059,886,500
379	E-SOLUTION LTD	4	228,483,330
380	EXCOM GENERAL MERCHANDISE	4	88,233,500



381	FAMILY KINGDOM RESORT	4	112,625,500
382	FATIM ENTERPRISE	4	1,339,962,100
383	FATSAB ENGINEERING & GENERAL SERVICES LTD	4	62,842,500
384	FATTY ENTERPRISE	4	21,175,000
385	FEICHENDEH ENTERPRISE AND GENERAL MERCHANDISE	4	585,144,897
386	FINFINS ENTERPRISE AND GENERAL MERCHANDISE	4	169,170,000
387	FIVE CONTINENTS TRADING ENTERPRISE	4	63,882,000
388	FUTURECOM ENTERPRISES	4	323,400,000
389	G.B STEVENS SERVICE ENGINEER	4	148,360,000
390	GEE TECH CONSTRUCTION AND GENERAL ENTERPRISE	4	20,790,000
391	GENET & PARTNERS	4	106,720,338
392	GOLDEN TULIP KIMBIMA ESSENTIAL	4	198,154,500
393	GRACE FACILITY SERVICES LTD	4	4,878,500
394	GRAPHICS WORLD SIERRA LEONE LIMITED	4	2,352,139,300
395	GRASSROOT ENTERPRISES	4	64,801,200
396	HAMMER ENGINEERING LIMITED	4	1,362,507,500
397	HASSABDUL ENTERPRISES	4	197,195,000
398	HUSSEIN BUILDING MATERIALS	4	238,599,700
399	IBNAI COMPANY LTD	4	374,991,500
400	ICE LINE ENTERPRISES	4	132,300,000
401	INFINITI TRADING COMPANY	4	216,218,000
402	INSONS (SL) LTD	4	107,327,000
403	JACKSON'S CATERING SERVICES	4	68,652,000
404	JAIDEV STORES	4	644,316,400
405	JOE KAY TRADING LIMITED	4	717,079,901
406	JOHN B. SCREEN LTD	4	29,897,500
407	JOINT PINACLE ENTERPRISE	4	142,200,000
408	JST INTERNATIONAL COMPANY LTD	4	66,885,000
409	JULCOM (SL) LIMITED	4	552,934,000
410	KADIJA ENTERPRISES	4	181,930,000
411	KAY-1 INVESTMENT CONSTRUCTION AND GENERAL SUPPLIES	4	505,119,500
412	KHALIL SHOUR AND SONS	4	64,806,500
413	KNOWLEDGE NETWORK SOLUTIONS	4	234,350,000
414	M & S HOLDINGS LTD	4	4,415,347,000
415	M & S RESOURCES & GENERAL SERVICES	4	189,174,250
416	M ALPHA BARRIE ENTERPRISES	4	326,736,740
417	MADUX PRINTING LOGISTICS AND GENERAL SUPPLIES LTD	4	1,167,039,304
418	MAJUCO INVESTMENT	4	216,040,750
419	MA-SALL BROTHERS ENTERPRISE	4	90,750,000
420	MEDNEMS ENTERPRISE	4	220,380,000
421	MELONI CONSULTANCY LIMITED	4	312,000,000
422	METELIS ENTERPRISE	4	35,160,500
423	MJJ ENTERPRISE	4	53,487,000
424	MOHAMED KABIA ENTERPRISE (SL) LIMITED	4	190,399,250
425	MOTOR CARE (SL) LTD	4	112,100,000
426	MR KLIN PEST CONTROL AND GENERAL SERVICE	4	144,800,000
427	MULEMBA FARMERS ASSOCIATION	4	26,169,000
428	MUMBANGS ELECTRICAL CONTRACTING ENTERPRISES	4	100,360,000
429	NADTAK ENTERPRISES	4	260,490,000
430	NATCOM CONSTRUCTION AND GENERAL SERVICES	4	54,299,491
431	PHYLOMATT CONSTRUCTION AND GENERAL SERVICES	4	83,726,721
432	PRESTIGE HOLDINGS LTD	4	111,013,596
433	OCELL SIERRA LEONE	4	59,950,000
434	RADAR PROCUREMENT & GENERAL TRADING	4	181,596,500
435	RAMJULL INVESTMENT & GENERAL MERCHANDISE	4	438,350,000
436	RAZPEC HOLDINGS & PROCUREMENT CENTRE (SL)	4	969,704,240
437	RO PRINTING (SL) LIMITED	4	342,000,000
438	SAHJAY BUSINESS AND GENERAL SERVICES CO (SL) LTD	4	27,226,500
439	SAMGUS INVESTMENT	4	827,804,700
440	SINAVA & MARIAN ENTERPRISE	4	72,435,000
441	SKR AUTO PARTS	4	6,700,200
442	SKY TECH MEDIA SOLUTIONS	4	252,970,000
443	SL MOTORS LTD	4	34,600,000
444	STAPLES INC	4	287,996,380
445	THREE WISE MEN SERVICES	4	1,180,718,100
446	TRUST VENTURE AND GENERAL MERCHANDISE	4	343,790,000
447	UNIVERSAL McMILLAN (SL) LIMITED	4	148,737,500
448	USMAN BANGURA ENTERPRISE	4	44,785,000
449	VAAMA CONSTRUCTION & GENERAL SERVICES	4	236,840,175
450	VALICE ENTERPRISE	4	283,924,000
451	WANN CONSTRUCTION AND GENERAL SUPPLY LIMITED	4	1,767,866,600
452	WORLD OF OFFICE SOLUTIONS	4	33,965,225
453	Y P K INVESTMENT	4	43,970,000
454	ZIMANA GENERAL SERVICES AND SUPPLIES	4	496,474,100
455	A & N CONSTRUCTION GENERAL SERVICES AND SUPPLIES	3	187,675,000
456	A. BAZZY STORE	3	148,813,000
457	ABU MANS ENTERPRISES	3	5,376,600
458	ABU ZAINAB ENTERPRISES	3	6,525,000
459	ACE SOLUTION LTD	3	252,647,000
460	ACQUIRE PROCUREMENT AND GENERAL SUPPLIES	3	288,295,000
461	AFRICAN AUTOMOBILE (SL)	3	136,375,000
462	AFZIM MAFZIM ENTERPRISE	3	40,500,000
463	AL-AMANA ENTERPRISE	3	53,168,750
464	AL-HAMEED ENTERPRISE & GENERAL MERCHANDISE	3	7,182,700
465	ALIE TOLNO ALUMINIUM GLASS INSTALLATION	3	34,275,000
466	ALIEU PAPAH ENTERPRISE	3	65,383,000
467	AL-LAMIN MABINTY VENTURES	3	286,386,000
468	ALPHDIJ DESIGN ENTERPRISE	3	11,922,450
469	ALPHONSO KING LTD	3	709,196,500
470	ALSAM ENTERPRISES	3	268,535,300
471	ALUMINIUM KASSIR	3	19,933,000
472	AMIN ELECTRICALS AND ELECTRONICS SL	3	18,515,000
473	ATLANTIC LOGISTICS & GENERAL MERCHANDISE	3	41,750,000
474	B. MEDO GARAGE	3	7,527,450
475	B2 GENERAL MOTOR SPARES	3	9,852,300



476	BASEMAN ENTERPRISE & GENERAL SUPPLIES	3	277,587,000
477	BENKEH COMMERCIAL ENTERPRISE	3	33,132,175
478	BERNHIN ENTERPRISE	3	23,160,000
479	BERT-COLE ENTERPRISE	3	1,351,090,000
480	BINTUS RESTAURANT	3	12,592,125
481	BLAKE AND BLAKE ENTERPRISE AND GENERAL MERCHANDISE	3	114,400,000
482	BONDAYEA ENTERPRISE	3	1,829,622,280
483	CALABASH PRODUCTIONS	3	35,570,000
484	CASSELL'S GENERAL CLEANING ENTERPRISES INTERNATIONAL	3	108,000,000
485	CENSOR SERVICES	3	8,165,000
486	CHRISTOPHER TOMMY ENTERPRISES	3	55,000,000
487	COMMODITIES TRADING COMPANY	3	2,373,759,637
488	COROSTAL ENTERPRISE	3	102,220,000
489	CORPORATE & FINANCIAL CONSULT	3	563,300,000
490	DALLEY ENTERPRISE	3	64,100,000
491	DAUZY INVESTMENT HOLDINGS	3	54,300,000
492	DAVEE SIGNS LTD	3	79,294,000
493	DE PRIME INVESTMENT CONSTRUCTION AND GENERAL SUPPLIES	3	69,020,000
494	DEL ENTERPRISES	3	107,825,000
495	EDDY WINNERS ENTERPRISE	3	69,396,500
496	EFIRE SAFETY AND LOGISTICS SERVICES LTD	3	174,972,500
497	EMARRS TRAVEL AND TOURS	3	1,450,520,445
498	ENGINEERING PROTOTYPE INTERNATIONAL GARAGE	3	7,500,000
499	EXCEL DEVELOPMENT CONSULTANTS & GENERAL MERCHANDISE	3	181,624,000
500	F.R.B INTERNATIONAL	3	603,200,000
501	FANTOMAS SERVICES	3	185,420,000
502	FARIS INTERNATIONAL SERVICES (SL) LTD	3	874,600,000
503	FATRAHM ENTERPRISE	3	174,240,000
504	FAYIA MOSERAY MOTORBIKE GARAGE AND SPARE PARTS	3	280,481,760
505	FERREH ENTERPRISE	3	968,849,000
506	FINNEX PRO	3	64,000,000
507	FLYBETTER (SL) LIMITED	3	68,470,000
508	FOCUS 24/7 NEWSPAPER	3	11,200,000
509	GENERAL SUPPLIES & CONSTRUCTION (GSC) ENTERPRISE	3	883,166,000
510	GOD WITH US CONSTRUCTION & GENERAL SUPPLIES	3	75,460,000
511	GOD'S OWN TRADING SUPPLIES AND GENERAL MERCHANDISE	3	380,825,000
512	GOOD GOD AUTO SPARES	3	38,775,000
513	GOVERNMENT PRINTING DEPARTMENT	3	212,725,000
514	GRACE AGRO INVESTMENT ENTERPRISES	3	4,006,824,427
515	GRAPHICS, HOMES AND SECURITY SOLUTIONS	3	212,500,000
516	GREEN LIFE INVESTMENT	3	62,850,000
517	HAJJFAN ENTERPRISE	3	1,515,446,000
518	HASMO ENTERPRISES	3	717,110,650
519	HASSANATU DIVINE JAY GENERAL SUPPLIES	3	77,890,000
520	HEAVEN ON EARTH	3	25,455,000
521	HERALD HOUSE (SL) LIMITED	3	118,050,000
522	HOSSANA ENTERPRISES	3	148,169,000
523	IDT LABS (SL) LTD	3	168,070,198
524	INNO INVESTMENT	3	39,157,500
525	IPC TRAVEL	3	253,905,000
526	IRISES DESIGN	3	10,720,000
527	ISATA JAY ENTERPRISE	3	173,089,000
528	ISHMARIE ENTERPRISES	3	237,600,000
529	JAHVA'S CONSTRUCTION AND GENERAL ENTERPRISE	3	35,000,000
530	JAY TEE ENTERPRISES	3	6,587,201,500
531	JAZZBY TECH INVESTMENT	3	228,380,000
532	JEM INTERCONTINENTAL SERVICES SL LTD	3	867,142,680
533	JEPHILMO CATERING ENTERPRISE	3	52,075,000
534	JESKA-MAC ENTERPRISE	3	79,550,000
535	JMG CONSTRUCTION & GENERAL SERVICES	3	464,802,740
536	JOHN M. GAYAH ICT & STUDIO CONSULTANTS	3	313,491,766
537	JOMOBA TRADING ENTERPRISE	3	43,000,000
538	JONJEN ENTERPRISES	3	91,350,000
539	JUST U & ME	3	214,745,250
540	KAK ENTERPRISE	3	32,947,140
541	KAYWULAY ENTERPRISE AND GENERAL TRANSPORT	3	172,615,000
542	KELS LOGISTICS LIMITED	3	242,049,000
543	KEMUSA CONSTRUCTION AND GENERAL SUPPLIES	3	10,000,000
544	KOMBRA GARAGE	3	126,490,000
545	KONFAM AUTO SPARES	3	30,305,000
546	KPANGBAMA CONSTRUCTION ENTERPRISE	3	27,829,000
547	KUMSE CONSTRUCTION AND GENERAL SERVICES	3	208,320,000
548	LAMIN MASSAQUOI	3	21,740,000
549	LAREIN INVESTMENT AND LOGISTICS SERVICES (SL) LIMITED	3	144,700,000
550	LEGAL CAPITAL INVESTMENT	3	177,060,000
551	LEGALLIA GROUP LTD	3	92,570,793
552	LION INVESTMENT HOLDINGS	3	4,060,000
553	LISCON ENGINEERING AND CONSULTANCY (SL) LIMITED	3	743,349,575
554	LOGISTICS CONCEPTS S.L.	3	108,284,000
555	M. ALPHA BARRIE ENTERPRISE	3	112,998,740
556	M.A REDA & CO (SL) LTD	3	90,966,150
557	MACK INVESTMENT AND LOGISTICS ENTERPRISES	3	76,800,000
558	MADAM IMMA'S INVESTMENT	3	189,240,000
559	MAHYOR CONSTRUCTION ENTERPRISE	3	22,122,400
560	MALAKOH CONSTRUCTION & SERVICES	3	462,435,000
561	MAMUCKSON COMPANY LIMITED	3	216,948,000
562	MANS K ENTERPRISE	3	77,700,000
563	MANTHONET CONSTRUCTION ENTERPRISE	3	316,920,000
564	MARISH-SAL ENTERPRISE	3	1,567,134,000
565	MARK TONNEL ENTERPRISES	3	5,770,000
566	MAVIAMA ENTERPRISE	3	48,191,000
567	MAXIMUM INVESTMENT CONSTRUCTION AND GENERAL SERVICES	3	102,300,000
568	ME AND MY CHILDREN PRINTING ENTERPRISES	3	532,144,000
569	MED JAMES GENERAL SUPPLIES	3	94,165,000
570	MEDIA TECH COMPANY	3	262,175,000
571	MEDSIMMER ENTERPRISE	3	264,000,000
572	MELDUMA ENTERPRISES	3	121,255,000
573	MELTONET CONSTRUCTION AND GENERAL SERVICES	3	683,490,500
574	MIDAS PROCUREMENT AND LOGISTICS SERVICES LTD	3	10,006,543,812
575	MIHAM INVESTMENT AND LOGISTICS	3	59,440,000
576	MONORMA BUILDING MATERIALS	3	9,670,000
577	MUVAH PRODUCE	3	6,000,000
578	NABS TECH	3	176,824,000
579	NESTO GLOBAL VENTURES LTD	3	9,210,000
580	NEW DAWN GENERAL SERVICE AND SUPPLIES	3	3,625,365,000



581	NORLAM INVESTMENT AND GENERAL SERVICES	3	4,521,189,772
582	PEDRO ENTERPRISES	3	31,785,000
583	PERFECT ENTERPRISE	3	51,500,000
584	PERFECT PHARMACY	3	217,500,000
585	PERFECT TOUCH DECOR AND GENERAL MERCHANDISE	3	178,810,000
586	PIYA PANDA CONSTRUCTION ENTERPRISE	3	102,800,000
587	PLANNING GREEN FUTURES	3	5,385,144,000
588	PLUM STORE	3	111,252,000
589	PRIFEMLU ENTERPRISES	3	84,000,000
590	PRIME PRINT (SL)LTD	3	27,615,000
591	REAL ECLIPSE	3	87,825,000
592	ROBIFIE VENTURES AND SUPPLIES	3	113,004,000
593	ROYAL STAR ENTERPRISE	3	262,230,000
594	SAF-MUS CONSTRUCTION AND GENERAL SUPPLIES	3	451,820,000
595	SALBAKARR JULDEH CONSTRUCTION AND GENERAL ENTERPRISES	3	16,726,500
596	SALMA MOTORS	3	5,568,100,000
597	SAMGIT LOGISTICS & ENGINEERING SERVICES	3	374,410,000
598	SAMVIN ENTERPRISE	3	110,765,000
599	SAN PROCUREMENT CONSTRUCTION AND GENERAL SERVICES	3	1,569,755,500
600	SEED TECH INTERNATIONAL	3	2,307,195,000
601	SELANSIA GENERAL SERVICES	3	272,370,000
602	SESELAH HITEC BUILDING MATERIAL CONSTRUCTION	3	131,200,000
603	SEWA ENTERPRISE & GENERAL SERVICES	3	216,600,000
604	SIERRA COMPUTERS LIMITED	3	33,950,000
605	SIERRA LEONE ROAD SAFETY AUTHORITY	3	7,742,750
606	SMSA CONSTRUCTION COMPANY LIMITED	3	518,900,000
607	SODIA SERVICES INTERNATIONAL	3	1,193,110,000
608	SONA SEWA ENTERPRISE	3	150,300,000
609	SOW BEE BEE ENTERPRISES	3	248,975,838
610	STAR AYAN ENTERPRISES	3	105,650,000
611	TARDI (SL) COMPANY LIMITED	3	2,192,844,010
612	TEAM OF THREE CONSTRUCTION COMPANY	3	1,472,332,629
613	TEE DESIGN PRINTING PRESS	3	37,400,000
614	TILDA RESTAURANT	3	28,400,000
615	TROPICAL AUTOS	3	39,285,000,000
616	TRUST JUNIOR GLOBAL RENTAL LOGISTICS AND CONSTRUCTION COMPANY	3	756,075,170
617	URBAN TRAVEL AND TOURS	3	158,083,635
618	VAS SKILLS TRAINING CENTER	3	31,440,000
619	VASTFLAT VENTURES	3	49,200,000
620	VIP TRADING COMPANY (SL) LTD	3	67,959,420,000
621	VOICE OF SALONE	3	9,600,000
622	WASA CONSTRUCTION AND GENERAL SERVICES	3	92,000,000
623	WELBEC LOGISTICS AND GENERAL SUPPLIES	3	2,481,270,550
624	WILMAN INVESTMENT	3	17,804,500
625	WINSOME GENERAL SUPPLIES AND CONSTRUCTION ENTERPRISES	3	66,040,000
626	YEAMILY CATERING AND GENERAL SUPPLIES	3	64,215,000
627	YENGAE INVESTMENT	3	422,850,000
628	YOZ SERVICES LTD	3	707,762,360
629	ABESS SHOUR AUTO SPARES	2	57,240,000
630	3 G's SAFE MOTORS AND GENERAL SERVICES	2	25,745,000
631	A & T PHARMACEUTICALS	2	180,000,000
632	A R KAMARA ENTERPRISE	2	30,200,000
633	A. N. KALOKOH PRINTING SERVICES	2	6,851,250
634	A.B. AND B CONSTRUCTION ENTERPRISE	2	3,068,815,761
635	A.R SULTAN LIMITED	2	4,874,350,120
636	ABASS JENG BROTHERS CONSTRUCTION AND BUSINESS ENTERPRISES	2	505,655,000
637	ABDULAI PATRICK CONTEH ENTERPRISE	2	28,480,000
638	ABIMER CONSTRUCTION & GENERAL SERVICES	2	9,222,280,925
639	ABRUB INVESTMENT	2	52,226,500
640	ABU PAPA BANGURA	2	18,000,000
641	ADAIBROSE ANOINTED FOODS ENTERPRISES	2	15,040,000
642	ADAMS CAR RENTAL	2	70,500,000
643	AFAGUS CONSTRUCTION AND RURAL DEVELOPMENT ENTERPRISE	2	7,219,800
644	AFCOM (SL) LTD	2	26,680,000
645	AFFORDABLE MINI MARKET (SL) LIMITED	2	102,000,000
646	AFRICA BUSINESS ENTERPRISES	2	1,751,928,488
647	AFRICON (SL) LIMITED	2	14,700,000
648	AHMAD ENGINEERING SERVICES	2	72,500,000
649	AK SECURITY & LOGISTICS SERVICES (SL) LIMITED	2	72,076,948
650	ALBA BROTHERS ENTERPRISE	2	46,545,000
651	ALEXA LOGISTICS ENTERPRISE	2	81,995,000
652	AL-HIDAYAAH TECHNOLOGY AND TRADING ENTERPRISE	2	30,500,000
653	ALL LOGISTICS SOLUTIONS	2	24,485,000
654	ALL NATIONS FASHION & DESIGNING ENTERPRISE	2	830,290,000
655	AL-MADINATU INVESTMENT CONSTRUCTION & GENERAL SERVICES	2	244,950,000
656	AL-SHEREBO ENGINEERING AND GENERAL SERVICES (SL) LIMITED	2	1,758,480,000
657	AMLAM ENTERPRISE	2	23,800,000
658	ANOINTED BAR & RESTAURANT	2	40,600,000
659	APF AUTOPARTS	2	299,738,400
660	AT & Z TECH.COM	2	10,860,000
661	AZARA ENTERPRISES	2	11,580,000
662	BABS CONSTRUCTION AND GENERAL SERVICES	2	815,035,165
663	BAHAMAS SUPPLIES	2	993,000,000
664	BAHFAJAR TRANSPORT AND GENERAL SERVICES	2	861,115,292
665	BAINIMA CONSTRUCTION AND GENERAL SERVICES	2	169,089,000
666	BAKISA ENTERPRISES	2	98,910,000
667	BALANI AND SONS	2	22,407,000
668	BARAMA JAM LOGISTICS	2	608,803,842
669	BARRACUDA INVESTMENT AND LOGISTICS ENTERPRISE	2	153,337,000
670	BIANGUEY ENTERPRISE	2	164,070,000
671	BIG GEM CONSTRUCTION & GENERAL SERVICES	2	80,600,000
672	BILKISU INVESTMENT	2	22,800,000
673	BIMAK COMPANY LTD	2	1,056,461,450
674	BITMAR ENTERPRISE	2	14,689,700
675	BOCKMAL CONSTRUCTION AND GENERAL SERVICES	2	108,264,870
676	BORBOR BOIMA GENERAL MOTORS SERVICES	2	11,140,000
677	BOSTONLU INVESTMENT COMPANY LIMITED	2	299,360,000
678	BRIBA ENTERPRISE	2	36,809,500
679	BROAD ENGINEERING AND CONSTRUCTION	2	18,121,856,961
680	BUMAWIZ TECHNICAL AND GENERAL SERVICES	2	31,930,000



681	BUSINESS EQUIPMENT AND SERVICES	2	767,812,500
682	C C & S ENTERPRISE	2	10,424,550,960
683	CARTHY GOLDA ENTERPRISE	2	42,373,215
684	CEE DAN CONSTRUCTION ENTERPRISE	2	244,710,900
685	CESSLIM GENERAL SERVICES	2	175,670,000
686	CHRISKAY ENTERPRISES	2	4,350,000
687	CIS-BEE PROCUREMENT AND INVESTMENT	2	744,824,500
688	CONTEH BROTHERS AND GENERAL SERVICES	2	10,635,000
689	CREATIVE IMPACT	2	9,276,575
690	D & M ENTERPRISE AND STATIONERY SHOP	2	30,825,000
691	DAABIA ENTERPRISE	2	19,929,000
692	DAHI GROUP (SL) LIMITED	2	77,622,700
693	DAIMM CONSTRUCTION AND GENERAL SERVICE	2	116,760,000
694	DE NEW WORLD INVESTMENT	2	136,420,000
695	DELINS ENTERPRICE	2	130,300,000
696	DELOITTE & TOUCHE	2	93,420,000
697	DENNIFERR ENTERPRISE	2	148,696,500
698	DESIRED COOPERATION INVESTMENT COMPANY	2	24,251,000
699	DONCHRIS ENTERPRISE AND CONSTRUCTION	2	199,100,000
700	DOUBLE 'D' ENGINEERING SERVICES	2	274,727,565
701	E. A. BAMIN & SONS	2	27,610,000
702	EASTERN PHARMACY	2	322,320,000
703	ECLIPSE SOLUTION	2	26,400,000
704	EDDIEMAMY ENTERPRISE	2	112,130,000
705	EDSATU CONSTRUCTION AND GENERAL SERVICES	2	310,625,000
706	EDWARD KAI BANYA	2	13,300,000
707	EJ & CO LTD	2	771,189,750
708	EMAMBA CONSTRUCTION AND GENERAL SERVICES	2	507,588,000
709	ERIC-RAH ENTERPRISES	2	30,000,000
710	ETHAN & EDEN GENERAL SERVICES (SL) LTD	2	191,840,000
711	FAHAJA INTERNATIONAL CONSTRUCTION ENTERPRISE	2	1,442,832,120
712	FANTA'S KITCHEN	2	16,800,000
713	FAROUK M. GEBARA CO. LTD	2	1,613,594,000
714	FATJAY CATERING AND GENERAL SERVICES	2	67,850,000
715	FATMATA I. SESAY ENTERPRISE	2	364,646,287
716	FATRAHM ENTERPRISE	2	56,043,900
717	FAVE (SL) LTD	2	2,406,618,000
718	FB CUSTOMIZED WEDDING AND EVENTS	2	49,835,000
719	FESTECH ELECTRICALS & ELECTRONIC	2	17,104,000
720	FESTUS M. LANSANA	2	120,000,000
721	FINOR DEZINES	2	7,600,000
722	FODAY BARRIE	2	294,470,000
723	FODZAR ENTERPRISE	2	165,839,000
724	FOUR BROTHERS CONSTRUCTION	2	300,707,300
725	FOX AUTOMOTIVE AND LOGISTICS	2	19,427,500
726	FREETOWN MEDIA CENTRE LTD	2	85,000,000
727	G & K CONSTRUCTION AND GENERAL SERVICES	2	314,010,980
728	G & M INVESTMENT LIMITED	2	92,510,000
729	GBAAMA CONSTRUCTION AND GENERAL SERVICES	2	299,300,000
730	GEE GEE GRACE ENTERPRISE AND GENERAL SERVICES	2	23,700,800
731	GENERAL MOTOR GARAGE	2	769,805,000
732	GEOMA JARGOH INVESTMENT	2	16,220,000
733	GIGO-LANS ENTERPRISE	2	2,950,000
734	GLO WISE ENTERPRISE	2	87,300,000
735	GLOBAL PROCUREMENT SIERRA LEONE LTD	2	4,324,955,024
736	GOOD WORK GARAGE	2	17,900,000
737	GOVERNMENT PRINTING DEPARTMENT	2	129,095,000
738	H J & M CO. LTD	2	6,731,485
739	HAMDALAYA TRADING COMPANY LTD	2	1,951,208,000
740	HANNAH MARIE AND GRANDMA INVESTMENT	2	10,953,000
741	HARIAAMA ENTERPRISE	2	11,300,000
742	HARSIA ENTERPRISE	2	2,213,564,500
743	HEMOJO ENTERPRISES	2	22,350,000
744	HIS GRACE PROCUREMENT & GENERAL SERVICES	2	53,089,300
745	HOLISTICS LOGISTICS SERVICES SL LTD	2	54,642,250
746	HONG KONG GARAGE	2	80,905,100
747	HUMANITY INVESTMENT (SL) LTD	2	15,000,000
748	I G BEST	2	48,128,000
749	IABT CARS INVESTMENT	2	9,750,000
750	IAN ENTERPRISE	2	114,800,000
751	IBRAHIM ENTERPRISE	2	119,700,000
752	IBRAHIM H. JAGITAY ENTERPRISE	2	3,400,000
753	IBSOLANS BUILDING MATERIALS AND GENERAL MERCHANDISE	2	178,996,000
754	IDELCO ENTERPRISE	2	177,000,000
755	IEYYEBEE CONSTRUCTION ENTERPRISE	2	140,000,000
756	IMPERIAL SYSTEMS	2	31,400,000
757	J J M COOLING ENTERPRISE	2	6,640,000
758	J.S FAVORS	2	300,000,000
759	JACK HARIS ENTERPRISE	2	327,075,000
760	JAGIKO ENTERPRISES	2	7,067,500
761	JALLOH GLOBAL INVESTMENT	2	5,305,981,750
762	JAM AND SONS INVESTMENT LTD	2	16,726,500
763	JAMAKA CONSTRUCTION AND GENERAL SERVICES	2	233,180,000
764	JANA'S CONSTRUCTION & TRADING COMPANY LIMITED	2	95,912,850
765	JASAKA CONSTRUCTION & GENERAL SERVICES	2	186,326,500
766	JENMAA CONSULTANCY	2	141,605,000
767	JENNEH CLEANING AND GENERAL SERVICES	2	24,977,500
768	JESSE HINDOLO INVESTMENT	2	80,880,000
769	JOAT ENTERPRISE	2	17,300,000
770	JONSYL'S DELUXE ENTERPRISE	2	43,568,000
771	JORDAN SECURITY AGENCY	2	477,600,000
772	JOSEANNA ENTERPRISE	2	13,500,000
773	JOVANMIA GROUP CATERING ENTERPRISE	2	84,330,000
774	JOY SOLUTION ENTERPRISE	2	205,948,000
775	JULTECH PRINTING AND GENERAL SERVICES	2	33,500,000
776	JURAY CONSTRUCTION AND GENERAL SERVICES	2	170,800,400
777	K3 TELECOM	2	139,666,650
778	KABBA AND SONS CONSTRUCTION	2	5,000,000
779	KAEMON EVENTS AND RENTALS	2	360,000,000
780	KAI MOMBANG INVESTMENT	2	104,000,000
781	KALOX UMU K. INVESTMENT	2	41,400,000
782	KAMED INVESTMENT	2	21,675,000
783	KAMNEAR INVESTMENT	2	101,890,000
784	KARISATU PHARMACEUTICAL AND ELECTRONICS COMPANY LTD	2	88,500,000
785	KHALLAM ENGINEERING AND CONSTRUCTION SERVICES	2	1,233,089,000



786	KING CROWN ENTERPRISE	2	2,831,000
787	KING OF PEACE	2	4,945,000
788	KINGDOM CONSTRUCTION AND ENGINEERING SERVICES	2	411,960,000
789	KOEDIA ENTERPRISE	2	727,058,000
790	KONIMAC (SL) LIMITED	2	117,620,000
791	KPELOR CONSTRUCTION AND PROCUREMENT LTD	2	207,420,000
792	K-SHOUR INVESTMENT AND GENERAL SUPPLIES	2	14,290,763
793	KULUMBAYA CONSTRUCTION	2	3,687,232,020
794	KUMA LOGISTICS AND SUPPLIES	2	2,836,735,115
795	KUMBASSA MOTOR GARAGE	2	43,445,975
796	KUMBASSA MOTOR GARAGE	2	105,814,450
797	KUMBASUL SERVICE LIMITED	2	4,471,340,105
798	KUSHE (SL) LIMITED	2	127,691,750
799	LAKISH COOLING CENTRE	2	7,620,700
800	LAMSAL ENTERPRISES	2	429,564,900
801	LARUBASA INVESTMENT (SL) LIMITED	2	654,399,183
802	LEISTUNGEN ENTERPRISE	2	185,985,000
803	LEONE COMMUNICATIONS & INVESTMENTS (SL) LIMITED	2	25,050,000
804	LOLLEH CONSTRUCTION SERVICES	2	669,769,000
805	LUSBEN ENTERPRISE	2	39,580,000
806	M & R GENERAL TRADING	2	121,000,000
807	M & Y ENGINEERING SOLUTION AND GENERAL SERVICES	2	1,150,169,000
808	M POLLO CONSTRUCTION	2	348,789,500
809	MACCI GENERAL SUPPLIES AND CONSTRUCTION COMPANY LIMITED	2	1,697,015,950
810	MADAVIDO (SL) LIMITED	2	207,549,728
811	MADIE MARRAH ENTERPRISE	2	3,727,000
812	MAK ENTERPRISES	2	35,542,500
813	MAMMANKOR COOLING SYSTEMS AND GENERAL MERCHANDISE	2	46,390,000
814	MANEAM ENTERPRISE CONSTRUCTION	2	697,400,000
815	MANPOWER EQUIPMENT & SINAGE	2	41,461,500
816	MARIAMA AND JENEBA AND INTERNATIONAL LIMITED	2	2,142,500,000
817	MARIAMA TARAWALLIE CATERING SERVICE	2	22,600,000
818	MAS NAF ENTERPRISE	2	41,602,000
819	MAUREEN SHINE (SL) LIMITED	2	977,741,120
820	ME & MY CUSTOMER ENTERPRISES	2	8,368,750
821	MED GEUSH INVESTMENT GENERAL SUPPLIES AND CATERING SERVICES	2	7,465,500
822	MED-ADASATU ENTERPRISE	2	6,926,850
823	MEDZICK INTERNATIONAL ENTERPRISE	2	5,740,182,650
824	ME-LEVEL SERVICES (SL) LTD	2	13,288,500
825	MERIT INVESTMENT	2	122,230,000
826	MESSERS SEWA VENTURES CONSTRUCTION AND PROCUREMENT	2	14,040,915,482
827	MHS AND BROTHERS ENTERPRISE	2	277,750,000
828	MICHEL GENERAL MERCHANDISE	2	135,000,000
829	MIMIE CONSTRUCTION ENTERPRISE	2	1,104,621,600
830	MOHAMED ALPHA BARRIE ENTERPRISE	2	1,266,200,000
831	MOLIZ PRINTING AND IT SOLUTION	2	21,804,100
832	MONORGOH INVESTMENT	2	12,500,000
833	MR. RICHARD KABBAH	2	20,700,000
834	MUANA GBATI INVESTMENT COMPANY	2	3,414,796,637
835	MU-GBE ENTERPRISE	2	102,530,000
836	MUSA MANSARAY	2	5,196,000
837	MUSKAM CONSTRUCTION ENTERPRISE	2	121,267,900
838	NEW DIVINE GOODS SUCCESS ENTERPRISE	2	42,953,000
839	NEW LIFE INVESTMENT	2	91,280,000
840	NORTH WEST MULTIMEDIA AND GENERAL SERVICES	2	16,041,375
841	NYAGAHUN ENTERPRISE	2	157,500,000
842	NYUMA SUMAILA	2	9,000,000
843	OJEAH EMPIRE EXPRESS	2	97,410,000
844	ONE CALL I.T SUPPORT & SERVICES	2	25,925,000
845	ONE TEC ENTERPRISE	2	6,400,000
846	OUR HAMUL PHARMACEUTICAL & COSMETICS PRODUCT	2	129,794,000
847	P BRIGHT (SL) LIMITED	2	127,525,000
848	P&P THRIVING CONSTRUCTION AND GENERAL SERVICES LTD	2	312,925,000
849	PADEL CONSULT AND TRADING LIMITED	2	195,331,564
850	PADRO ENTERPRISES	2	56,055,000
851	PATSARBOCK INVESTMENT	2	83,839,015
852	PEAS ENTERPRISE LTD	2	119,330,820
853	PENNISULAR INVESTMENT AND GENERAL SERVICES	2	45,600,000
854	PETTY SMALL SMALL THINGS ENTERPRISES	2	11,581,000
855	PHASE LOGISTICS & SUPPLIES	2	157,250,000
856	PHILMA ENTERPRISE	2	60,000,000
857	PHILMICK ENTERPRISE	2	22,275,000
858	PNET CONSTRUCTION TRADING ENTERPRISE	2	26,485,000
859	POWER FACTOR (SL) LIMITED	2	1,124,439,000
860	PREM ENTERPRISES (SL)	2	327,652,500
861	PREMIUM AFRICA LTD	2	181,125,000
862	PRINT ALIVE INVESTMENT	2	28,050,000
863	PRINTNET SERVICES	2	28,520,000
864	PROCUREMENT & PROJECT MANAGEMENT CONSULTANCY LTD	2	1,800,000,000
865	QUALITY LOGISTICS AND SUPPLY	2	669,284,000
866	QUMRAN INTERNATIONAL INVESTMENT	2	571,538,200
867	RENJUE GENERAL MERCHANDISE	2	81,250,000
868	RIOS TRADING AND GENERAL SUPPLIES	2	1,091,640,000
869	RURAL FARMING (SL) LIMITED	2	340,600,000
870	S & H TRADING INVESTMENT LIMITED	2	6,755,068,800
871	S & P GLOBAL PLATTS	2	160,869,240
872	S. SANNOH ENTERPRISES	2	97,400,000
873	S.U ENTERPRISES	2	29,421,000
874	S-3 SERVICES	2	1,011,240,000
875	SACHU TRADERS	2	4,074,000
876	SALFAST FAST FOOD	2	60,755,000
877	SAMANATU CORPORATION AND CONSULTANCY LIMITED	2	3,062,960,000
878	SAMI CONSTRUCTION AND GENERAL SERVICES	2	562,750,000
879	SAM-MAR ENTERPRISE	2	229,509,225
880	SANGAH GENERAL MERCHANDISE	2	56,740,000



881	SAYKUYA AUTO SPARES AND GENERAL SERVICES	2	25,400,000
882	SCIENCE WORLD ENTERPRISE	2	82,225,000
883	SEASONS (SL) LTD	2	187,791,800
884	SECON SIERRA LEONE LIMITED	2	12,693,367,552
885	SENATO GENERAL SUPPLIES	2	477,598,865
886	SENECO MART MERCHANDISE	2	159,164,000
887	SIALYN CATERING SERVICE	2	4,950,895
888	SIMBARU UNITED PHARMACEUTICALS AND CONSTRUCTION ENTERPRISES	2	633,125,000
889	SOBIMAT ENTERPRISE	2	189,800,000
890	SPREAD COMPUTER TECHNOLOGY (SL) LTD	2	53,500,000
891	ST. ALICE TRADING	2	301,185,605
892	STAR LINE CONSTRUCTION SERVICES	2	931,935,800
893	SUANITA (SL) LIMITED	2	111,202,500
894	SULAIMAN AND MEMUNA ENTERPRISE	2	98,386,000
895	SUMBUYA INVESTMENT COMPANY	2	102,800,000
896	SWIFT CONSTRUCTION AND LOGISTICS SERVICES (SCALS)	2	104,310,000
897	SYLIS DESIGN	2	21,090,000
898	SYSTEM SIGNATURE CONSTRUCTION AND PROCUREMENT	2	1,208,833,000
899	TESAT AND SILLAH ENTERPRISES	2	148,000,000
900	THE BUSINESS DIGEST NEWSPAPER	2	3,200,000
901	THE COUNTRY LODGE COMPLEX (SL) LTD	2	220,954,000
902	THE MANOH BROTHERS ENTERPRISES GENERAL MERCHANDISE	2	3,431,000
903	THE OWL NEWSPAPER	2	9,600,000
904	THREE INSTALLMENT GROUP	2	286,318,800
905	THRILLERS DECOR	2	14,000,000
906	TIDIE INVESTMENT	2	4,278,000
907	TIPOR ENTERPRISE	2	57,660,000
908	TIWAI PARTNERS INC	2	43,500,000
909	TOMFLORIE CATERING SERVICES	2	32,235,900
910	TOPMAN USA COMPANY LTD	2	1,576,654,310
911	TUVAN CONSTRUCTION ENTERPRISE	2	1,569,822,000
912	UK BEST ORIGINAL	2	2,198,643,725
913	ULTIMATE A&B INVESTMENT LIMITED	2	11,287,915,407
914	ULTIMATE CONSTRUCTION AND GENERAL SERVICES	2	22,850,000
915	UMARU KAMARA	2	10,900,000
916	UMUMORAM GENERAL SUPPLY	2	292,000,000
917	UNIQUE ENTERPRISES	2	7,500,000
918	UNIVERSAL CONSTRUCTION GROUP	2	117,500,000
919	Valice Enterprise	2	146,850,000
920	VALOUR MAN INVESTMENT	2	85,085,130
921	VAMANJO'S GENERAL SERVICES	2	26,030,763
922	VANTAY CLEARING AND FORWARDING AGENCY	2	138,000,000
923	VICTOR PROCUREMENT & GENERAL SUPPLIES	2	116,605,000
924	VIEMADAV INVESTMENT	2	14,260,000
925	VISION TRAINGLE VENTURES (SL) LTD	2	435,290,000
926	WAINDU ENTERPRISE	2	9,851,767,200
927	WE YONE BUILDING AND CONSTRUCTION ENTERPRISE	2	38,000,000
928	WEGO COMPANY LIMITED	2	2,227,500,000
929	WINGIN HEAVY DUTY MACHINE COMPANY LTD	2	1,471,600,000
930	YAP ENTERPRISE	2	110,500,000
931	YELE CONSTRUCTION COMPANY	2	113,630,000
932	YESTECH SOLUTIONS (SL) LIMITED	2	16,552,109
933	YPK INVESTMENT	2	8,585,000
934	ZABANMUS INVESTMENT	2	1,049,346,000
935	ZAIN	2	40,000,000
936	ZEISHIBA SUPPLIES AND GENERAL SERVICES	2	61,651,000
937		1	300,000,000
938		1	11,250,000
939	CYBER ENTERPRISES AND GENERAL SERVICES	1	40,000,000
940	MASTER COOL	1	2,390,000
941	MOTIVE MULTIMEDIA	1	4,309,500
942	SULAIMAN M SILLAH ENTERPRISE	1	85,000,000
943	LYN'S CONFECTIONERIES AND CATERING SERVICES	1	9,120,000
944	SUPER FRIENDS ENTERPRISE	1	468,000,000
945	1DELS ENTERPRISE	1	63,135,000
946	360° SECURITY SOLUTIONS SL LTD	1	2,500,000
947	4 SIGHT MULTI MEDIA	1	653,609,500
948	A B AND I CONSTRUCTION ENTERPRISE	1	10,000,000
949	A JAY BUSINESS ENTERPRISE CONSTRUCTION & GENERAL SUPPLY	1	112,768,750
950	A. B BARRIE	1	1,000,000
951	A. BAYOH I.T. SOLUTIONS	1	1,500,000
952	A. F. P AUTO PARTS (SL) LTD	1	276,000,000
953	A. YAZBECK & SONS	1	21,878,750
954	A. L. Z ENTERPRISE AND GENERAL SERVICES	1	12,650,000
955	ABASS JOSEPH RAM KAMARA ENTERPRISE	1	18,000,000
956	ABBA LATIFF SHERIFF ENTERPRISE	1	195,500,000
957	ABBERTON INVESTMENT	1	-
958	ABDUL & ALI TRADING CENTER	1	16,886,000
959	ABDUL BANGURA	1	397,000,000
960	ABDUL SALAM BARRIE	1	2,340,000
961	ABDULAI K. BANGURA	1	36,900,000
962	ABDULAI AND ALIE TRADING CENTER	1	5,995,000
963	ABDULAI BARRIE	1	150,546,000
964	ABDULAI BOIE JALLOH MOTOR GARAGE	1	13,100,000
965	ABIESADATT INVESTMENT AND GENERAL MERCHANDISE	1	300,000,000
966	ABIGIAL JOHN	1	11,400,000
967	ABIOSEH B GARBER	1	26,625,000
968	ABMAY ENTERPRISE	1	15,000,000
969	ABU BAKARR KAMARA	1	10,000,000
970	ABU KOROMA	1	1,750,000
971	ABUMAG GARAGE	1	33,944,400
972	ACE CONSULTING AND ADVISORY SERVICES	1	109,000,000
973	ACUMEN INVESTMENTS (SL) LTD	1	97,610,850
974	ADAB CONSTRUCTION AND GENERAL SERVICES	1	246,654,450
975	ADCON ENGINEERING AND GENERAL SERVICES	1	90,000,000
976	ADDYVETTE INVESTMENT	1	10,067,000
977	ADNISH ENTERPRISES	1	374,954,000
978	ADWORK CONSTRUCTION	1	7,800,000
979	AFFIA BERTIN	1	10,000,000
980	AFRICAN CONSULTING GROUP	1	28,500,000



981	AFRICAN INFRASTRUCTURE INVESTMENT	1	1,096,865,960
982	AFRO SPICE	1	4,020,000
983	AGGIE'S BUILDING MATERIALS	1	6,418,000
984	AGIKO ENTERPRISES	1	750,000
985	AGRICULTURAL WORLD	1	17,317,517,700
986	AGRO SOLUTIONS SL	1	6,727,000
987	AIAH KASEGBEMA WORKSHOP	1	2,860,000
988	AIBORBOR AND SONS CREATIVE CONSTRUCTION	1	123,437,000
989	AKADMA ENTERPRISE (SL) LIMITED	1	13,000,000
990	AKJ ENTERPRISE	1	2,517,565,200
991	AL HIDAAYAH TECHNOLOGY & TRADING ENTERPRISE	1	53,900,000
992	AL MADINATU INVESTMENT CONSTRUCTION & GENERAL SERVICES	1	174,480,000
993	ALANDKEZ (SL) LIMITED	1	94,415,000
994	ALASKA TOUR	1	2,000,000
995	ALEMOBET LIMITED	1	2,929,500
996	ALEXAMAR ELECTRIC	1	37,000,000
997	ALFRED B. SANDY	1	1,600,000
998	ALHAJI FULLAH S. SANKOH ENT.	1	615,010,614
999	AL-HALAL BUSINESS VENTURES	1	24,850,000
1000	ALHMAI ENTERPRISE	1	14,750,000
1001	ALI AUTO SPARES	1	3,600,000
1002	ALIBAHBA ENTERPRISE	1	7,560,000
1003	ALICE (SL) LTD	1	1,132,800,000
1004	ALICE SECURITY COMPANY	1	151,290,000
1005	ALIE ABESS	1	10,288,000
1006	ALIFUTU SUPPLIES AND GENERAL CONSTRUCTION	1	131,955,623
1007	ALIMAMY KAMARA	1	3,307,500
1008	ALIMEKE GODWIN	1	98,980,998
1009	ALISMAR SL LTD	1	2,200,000,000
1010	ALL NATIONS PHARMACEUTICALS	1	3,289,723,020
1011	ALLIANCE PHARMACY AND LABORATORY	1	18,000,000
1012	ALLIDAY ENTERPRISES	1	346,111,000
1013	ALNIEL PHARMACY	1	28,200,000
1014	ALPHA B SESAY	1	400,000
1015	ALPHA B. BAH	1	64,820,000
1016	ALPHA BAILOR BAH GARAGE	1	300,000
1017	ALPHA BOCKARIE	1	75,000,000
1018	ALPHA JALLOH	1	12,500,000
1019	ALPHATEL DESIGN ENTERPRISE AND GENERAL MERCHANDISE	1	600,075
1020	ALSA CONSTRUCTION AND GENERAL SUPPLIES	1	1,800,000
1021	ALSO VENTURES	1	2,910,600
1022	ALTECH ZONE	1	59,350,980
1023	ALZ ENTERPRISE AND GENERAL SERVICE	1	105,000,000
1024	AMALAN PHARMACEUTICAL & COSMETICS	1	48,240,000
1025	AMALAN PHARMACEUTICAL & COSMETICS	1	85,450,000
1026	AMAS'S ENTERPRISE	1	750,000,000
1027	AMAZING CATERING SERVICES	1	56,950,000
1028	AMIEBATU CONSTRUCTION ENTERPRISE	1	148,155,000
1029	AMIEL GENERAL SUPPLIERS	1	540,000,000
1030	AMINATA FRAZER CONSTRUCTION AND ENGINEERING SERVICES	1	959,206,140
1031	AMMC ENTERPRISE AND GENERAL MERCHANDISE	1	6,960,000
1032	AMOULA AND SONS TRADING COMPANY	1	5,271,314,400
1033	AMSOFT ENTERPRISE	1	93,450,000
1034	AMSTAR ENTERPRISE	1	44,720,000
1035	ANDUCO INCORPORATED SL LTD	1	81,500,000
1036	ANOTHER DOOR ENTERPRISE	1	13,500,000
1037	APEX CONSTRUCTION AND GENERAL SUPPLIES	1	399,656,000
1038	APL SYNDEH BUSINESS SERVICES	1	9,275,000
1039	AROUNA BAH ENTERPRISES	1	352,633,500
1040	ARVS PARTNERS CHARTERED ACCOUNTANT AND BUSINESS CONSULTANT	1	70,000,000
1041	ASINYA CONSTRUCTION AND GENERAL SERVICES SL LTD	1	11,000,000
1042	ASO VENTURES	1	8,350,000
1043	ASSOCIATION OF GRAIN GROWERS	1	490,659,000
1044	ATAK ENGINEERING AND CONSTRUCTION ENTERPRISE	1	650,378,800
1045	ATLANTIC HOTEL	1	8,596,250
1046	ATLAS INTERNATIONAL COMPANY LIMITED	1	94,155,000
1047	ATNAF ENTERPRISE	1	129,456,000
1048	ATUL ARVIND	1	306,000,000
1049	AUTHENTIC GOLD LIMITED	1	75,000,000
1050	AUTO SPECS YARD	1	2,260,000,000
1051	AWOKO PUBLICATION	1	4,800,000
1052	AWOKO SIERRA LEONEAN	1	1,701,000
1053	AYO COKER	1	3,900,000
1054	A-Z MULTIMEDIA AFRICA INTERNATIONAL MAGAZINE	1	35,000,000
1055	AZIZA SESAY ENTERPRISE	1	1,120,000
1056	B SYSTEMS LTD	1	148,210
1057	B.M KODMI (SL) LIMITED	1	146,110,750
1058	BAILOR JALLOH	1	2,483,460
1059	BAISAMA KAMARA	1	470,000
1060	BAJRANG ENTERPRISE	1	3,500,000
1061	BAKER TILLY SL	1	30,000,000
1062	BALDEH I. B BUSINESS VENTURES	1	3,274,425
1063	BALISTINO COMPUTER	1	3,685,500
1064	BAMBARA INVESTMENT	1	97,000,000
1065	BANTA CONSTRUCTION ENTERPRISES	1	227,715,000
1066	BARAKA INVESTMENT (SL) LTD	1	1,183,424,500
1067	BARRIE UMARU ALPHA & BROTHERS	1	1,809,675
1068	BASE 247 GENERAL MERCHANDISE	1	11,650,000
1069	BASH CONSTRUCTION AND GENERAL ENTERPRISE	1	165,620,000
1070	BASHIRU KOROMA	1	18,000,000



1071	BASIRU JALLOH MSH SIAKA	1	1,360,000
1072	BASSOUM BUSINESS ENTERPRISE	1	18,975,000
1073	BAYAH INVESTMENT	1	1,115,100
1074	BDO	1	125,817,143
1075	BEDA CONSTRUCTION AND INVESTMENT SERVICES	1	743,724,471
1076	BEEJAD LOGISTIC AND SUPPLIES	1	99,691,138
1077	BEHIND THE BRAND INVESTMENT	1	63,620,000
1078	BELLINDOS ENTERPRISE	1	50,000,000
1079	BELLS SL LIMITED	1	17,100,000
1080	BENGOD ENTERPRISE	1	1,044,000
1081	BENKADA CONSTRUCTION AND GENERAL SERVICES	1	389,305,000
1082	BENSHAN INVESTMENT	1	12,000,000
1083	BERNHIN ENTERPRISE	1	2,160,000
1084	BETMO COMPUTER AND OFFICE SUPPLIES	1	190,000,000
1085	BINTUS INVESTMENT	1	13,500,000
1086	BINTUS RESTAURANT	1	4,252,500
1087	BINTY MED AND SONS GENERAL MERCHANDISE	1	816,327,500
1088	BIOGEN PHARMA LIMITED	1	23,228,000
1089	BIVAMIKS DESIGN	1	19,200,000
1090	BLESSED EDUSON	1	25,000,000
1091	BLUE PRINT CONSTRUCTION COMPANY LTD	1	131,400,000
1092	BLUE STEEL LOGISTICS AND GENERAL SERVICES LTD	1	383,443,200
1093	BLUE WHALE TRAVEL AND TOURS LIMITED	1	151,660,000
1094	BMGY CONSTRUCTION ENTERPRISE	1	197,292,900
1095	BOB PEE ENGINEERING	1	76,500,200
1096	BOCK MAK CONSTRUCTION AND GENERAL SERVICES	1	128,817,400
1097	BOCKARIE M. KOROMA	1	2,430,000
1098	BOKUM ENTERPRISE	1	108,353,000
1099	BOLAROH INVESTMENT	1	1,279,290,000
1100	BOSS IBRAHIM ALIMINUM	1	7,960,000
1101	BOWLING INTERNATIONAL LLC - FREETOWN SL	1	510,000,000
1102	BRAEAKTHROUGH CONSTRUCTION AND GENERAL SERVICES	1	6,732,980,642
1103	BRICAN CONSTRUCTION AND GENERAL MERCHANDISE	1	39,675,000
1104	BRIMBAINDU ENTERPRISES	1	7,000,000
1105	BROTHERHOOD CONSTRUCTION ENTERPRISE	1	40,500,000
1106	BTL SOLUTIONS	1	5,750,000
1107	BUSY SIGNAL	1	573,111,000
1108	C& C TRADE AND INVESTMENT (SL) LIMITED	1	16,000,000
1109	C. ACHI	1	1,458,000
1110	C.O BEN ENTERPRISE	1	5,859,000
1111	CA JALLOH	1	8,270,000
1112	CAISEY ENTERPRISE CONSTRUCTION AND GENERAL SERVICES	1	678,049,000
1113	CALEB CONSTRUCTION AND GENERAL SERVICES	1	337,775,500
1114	CANAAN FARM LIMITED	1	8,505,000
1115	CANDERELLA TRAVEL & TOURS (SL) LTD	1	46,028,430
1116	CAPE LEISURE CLUB SL LIMITED	1	27,972,000
1117	CAPITAL AFRICA LOGISTICS LIMITED	1	96,210,000
1118	CAPITAL CONSTRUCTION AND GENERAL ENGINEERING SERVICES	1	198,221,268
1119	CAPSON S. KABBA	1	3,350,000
1120	CARIFA ENTERPRISES	1	67,275,000
1121	CATHIBATU ENTERPRISE	1	2,400,000
1122	CB'S RESTAURANT	1	43,290,000
1123	CEE MED CONSTRUCTION & GENERAL SERVICES	1	101,000,000
1124	CENAVA CATERING SERVICE	1	6,000,000
1125	CERRA AUTOMOTIVE	1	14,720,000
1126	CHANDI ENTERPRISE	1	4,037,000
1127	CHANGGZHOU CHANGSHENG INTERNATIONAL TRADING CO LTD	1	216,000,000
1128	CHARACTER HOUSE CORPORATE SERVICE	1	80,200,000
1129	CHARLBA INVESTMENT	1	190,000,000
1130	CHERRY ZAIN TAILORING CENTRE	1	33,150,000
1131	CHIDI AUTO - HOLDING LTD	1	6,330,000
1132	CHINA RAILWAY SEVENTH GROUP CO LTD	1	2,341,802,730
1133	CHRISTALINE ENTERPRISES	1	11,266,365,000
1134	CHRISTOPHER CONTEH	1	52,500,000
1135	CIDER GROUP HOLDINGS	1	5,462,500
1136	CIPLA QUALITY CHEMICAL INDUSTRIES LIMITED	1	729,714,000
1137	CIRCUIT CONSULTANCY	1	24,000,000
1138	CISCO KILE SOLUTION SERVICES	1	1,450,000
1139	CITY CLERK & SERVICES	1	71,500,000
1140	CIVIL SERVICE TRAINING COLLEGE	1	14,000,000
1141	CL GROUP	1	2,772,764,715
1142	CLIPS BUSINESS VENTURES	1	15,000,000
1143	COLUMBUS ENTERPRISES AND CONSTRUCTION	1	155,405,250
1144	COMMUNITY PHARMACY	1	450,502,000
1145	COMPASS BUSINESS VENTURES	1	14,007,000
1146	COMPLETE SOLUTION LIMITED	1	17,336,250
1147	CON & CIL SECURITY SERVICES	1	2,350,000
1148	CONCORD TIMES COMMUNICATION LTD	1	1,800,000
1149	CONNECT SIERRA LEONE (SL) LIMITED	1	22,780,000
1150	CONTECH ENGINEERING AND GENERAL SERVICES	1	1,446,964,600
1151	CONTECH SOLUTIONS	1	196,750,000
1152	CRACK INVESTMENT COMPANY	1	94,835,000
1153	CUPOON S. KABBA	1	3,475,000
1154	CUPSON KABBA	1	3,300,000
1155	CYBER ENTERPRISES AND GENERAL SERVICES	1	87,200,000
1156	D- ABU CONSTRUCTION, CARPENTRY AND GENERAL SUPPLIES	1	45,200,000
1157	DAJU 'S ELECTRICALS (SL) LTD	1	4,370,000
1158	DAKAB CONSTRU CTION AND ENGINEERING SERVICES	1	648,980,500
1159	DANFA ENTERPRISES	1	18,900,000
1160	DANKMINAT CONSTRUCTION	1	120,073,725
1161	DANSK INNOVATIVE TECHNICAL	1	16,954,000
1162	DASSE CHIEFDOM CONSTRUCTION ENTERPRISE	1	378,950,500
1163	DATS CAR CENTRE LIMITED	1	454,575,000
1164	DATUM LINE INTERNATIONAL COMPANY LIMITED	1	185,100,000
1165	DAVID COWAN	1	1,417,500
1166	DE BAH'S ENTERPRISE	1	141,960,000
1167	DELBEL MAL INVESTMENT AND TRADING	1	94,975,000
1168	DELIGHT TRAVEL AND TOURS	1	929,993,152
1169	DELLOITTE GHANA LIMITED	1	1,046,756,735
1170	DELLS ENTERPRISES	1	92,000,000



1171	DEMILISSASS ENTERPRISE	1	3,180,000
1172	DEMS SL LIMITED	1	943,000,000
1173	DERICK DESIGNS	1	1,890,000
1174	DESMOND BENYA ENTERTAINMENT	1	22,000,000
1175	DESTINY GENERAL AUTO SPARE PARTS	1	45,310,000
1176	DETRAT TRADE & TECHNICAL SERVICES	1	23,500,000
1177	DEVINE INTERNATIONAL	1	11,040,000
1178	DEXIN SERVICES	1	96,296,296
1179	DIANKS ENTERPRISES	1	52,000,000
1180	DIARY GENERAL SERVICES	1	23,750,000
1181	DIBIA CONSTRUCTION & GENERAL SERVICES	1	254,810,000
1182	DIBIA PRINTERS	1	7,500,000
1183	DIJA CONSTRUCTION AND GENERAL SERVICES	1	606,070,000
1184	DIMMA Construction Enterprise	1	197,800,000
1185	DIXON SERVICE	1	56,250,000
1186	DMGVGS DEE - MAGS GLOBAL VENTURES AND GENERAL SERVICES	1	36,000,000
1187	DOHAS HOTEL	1	12,285,000
1188	DOKILAM VENTURES	1	908,000,000
1189	DOKILAM VENTURES	1	1,522,015,000
1190	DOMAHUNHANKA CONSTRUCTION ENTERPRISE	1	255,000,000
1191	DORAYS ENTERPRISE	1	1,900,000,000
1192	DOUBLE EFFORT CONSTRUCTION & GENERAL MERCHANDISE	1	1,385,907,800
1193	DOUGLAS CHIBLIZO EGERE	1	98,980,000
1194	DR JINNAH MOMOH	1	47,250,000
1195	DR STANISLAUS YAW ADIABA	1	215,328,000
1196	DR VICTOR KABBA	1	47,250,000
1197	DR. JOSEPH KAMARA	1	674,000,000
1198	DR. PATRICK M. KORMAWA	1	330,000,000
1199	DSB LOGISTICS	1	7,940,000
1200	DUNAMIS LTD	1	7,665,000
1201	DUO-MATRIX COMPANY (SL) LIMITED & TIANGSU HANJIAN GROUP COMPANY LIMITED(JHGC)	1	18,820,314,761
1202	E & V INVESTMENT	1	256,000,000
1203	E AND Z INVESTMENT	1	3,000,000
1204	E H TECHNOLOGY CO LIMITED	1	90,700,000
1205	EAGLE MINDS INVESTMENT	1	1,837,126,000
1206	EASTERN REGION (DOKILA VENTURE) SOUTH (INDIGO FOR JUSTIC AND PROTECTION) NORTH (AL-HALAL BUSINESS VENTURES) WESTERN AREA (HANJOES ENTERPRISE) NORTH EAST (GREEN LAND RESOURCE)	1	16,505,100,000
1207	EBEEES RELAXATION & GENERAL MERCHANDISE	1	3,339,000
1208	EBENEZ ENTERPRISE	1	82,900,000
1209	EDDIE BONGO INVESTMENT	1	33,234,000,000
1210	EDGE DESIGN & SERVICES	1	18,500,000
1211	EDSASE TECH COMPANY SL LTD	1	36,432,000
1212	EDSATU CONSTRUCTION AND GENERAL SERVICES	1	172,333,600
1213	EDUCATION WAREHOUSE LIMITED	1	7,000,000
1214	EFFECTIVE AGRICULTURAL YOUTH ENTERPRISE	1	537,820,500
1215	ENGINEERING PROTOTYPE INTERNATIONAL GARAGE	1	1,450,000
1216	EGT MANAGEMENT AND ICT CONSULTANCY LIMITED	1	340,197,270
1217	EIGHT STARS PROCUREMENT LTD	1	99,697,500
1218	ELE CONSTRUCTION & GENERAL SERVICES	1	54,294,975
1219	ELECTRA GENERAL MERCHANDISE	1	5,520,000
1220	ELIZABETH KORIO	1	31,350,000
1221	EMILIZBA INVESTMENT	1	1,500,000
1222	EMMAN'S TRANSPORT AND GENERAL SERVICES	1	352,616,565
1223	EMMANUEL SESAY	1	10,250,000
1224	EMMANUEL ROWE	1	20,000,000
1225	EMPIRE SL LIMITED	1	375,000,000
1226	EMYTEX ENTERPRISE	1	3,000,000
1227	ENIC ENTERPRISE	1	14,200,000
1228	ENVIRONMENTAL FRIENDLY COOPERATION SOCIETY	1	27,500,000
1229	EQUILIMBRUM PLUS COMPANY	1	33,000,000
1230	ERA INVESTMENT	1	58,500,000
1231	ERNEST CHEMIST LIMITED	1	4,647,053,340
1232	ES WAI KAY INVESTMENT	1	169,000,000
1233	ESCORTS LOGISTICS LIMITED	1	1,120,000
1234	ESMAKSAM CONSTRUCTION AND INVESTMENT ENTERPRISE	1	38,950,000
1235	ESSELLE MEDIA	1	996,000,000
1236	EURO WORLD	1	35,120,000
1237	EVANS BAROQUE	1	137,669,940
1238	EXCELLENCE INVESTMENT	1	10,065,000
1239	EXCLUSIVE TRADERS	1	16,988,375
1240	EXPRESS CONSTRUCTION TRANSPORT AND LOGISTIC COMPANY	1	14,797,000
1241	EXPRESS SECURITY COMPANY LTD	1	93,840,000
1242	F C Q AUTOMOTIVE HOLDING	1	9,000,000
1243	F.K.G TRADING & GENERAL SUPPLIES	1	4,395,300
1244	FAITH ENTERPRISE	1	493,845,000
1245	FAITHFUL MANKIND ENTERPRISE	1	5,000,000
1246	FAJALIEU INVESTMENT	1	907,557,280
1247	FALABA CATERING SERVICES	1	29,625,750
1248	FANFADUMBUYA'S DEALER IN DRUGS	1	15,000,000
1249	FANHOUSE ENTERPRISE	1	288,603,100
1250	FANTA DUMBUYA'S ENTERPRISE	1	15,000,000
1251	FARBISH ENTERPRISE	1	36,319,000
1252	FARFARYA CONSTRUCTION AND GENERAL ENTERPRISES	1	116,400,000
1253	FAT DESIGNS	1	1,900,000
1254	FATISH CHAM CHAM	1	3,600,000
1255	FATMANS CONSTRUCTION COMPANY	1	10,549,602
1256	FATRAD CATERING SERVICES	1	27,000,000
1257	FATU KAY INVESTMENT AND CONSTRUCTION	1	126,300,000
1258	FAVIC INVESTMENT	1	990,900,000
1259	FAWAZ BUILDING MATERIALS SL LTD	1	16,044,000
1260	FEDEX ENTERPRISE & PRINT SOLUTIONS	1	9,560,000
1261	FEMCEE UK LIMITED	1	225,950,400
1262	FFB INTERNATIONAL	1	2,100,000
1263	FFKAN CONSTRUCTION SL LTD	1	668,408,000
1264	FH CONSULTING	1	6,985
1265	FINABA CONSTRUCTION AND LOGISTICS COMPANY LIMITED	1	60,210,000
1266	FIRE INVESTMENT CONSTRUCTION & SUPPLIES	1	703,212,900
1267	FMG CO.LTD	1	51,750,000
1268	FODAY M KAMARA	1	252,000
1269	FOFIES CONSTRUCTION AND GENERAL SERVICES	1	127,174,400
1270	FOJATU ENTERPRISE	1	96,772,500



1271	FOMBO ENTERPRISE	1	200,000
1272	FORAY'S ENTERPRISE	1	7,276,500
1273	FOTOS FIRE PHOTO ENTERPRISE	1	42,000,000
1274	FRANCIS SIBABU BENDU	1	30,500,000
1275	FRANSAHR ENTERPRISE	1	103,200,000
1276	FRANVIOUS ENTERPRISE	1	11,256,000
1277	FREDCILIA ENTERPRISE	1	64,500,000
1278	FREETOWN INTERNATIONAL CONFERENCE CENTRE (FICC)	1	50,000,000
1279	FREETOWN MALL	1	15,739,435
1280	FREETOWN SHIPYARD	1	37,950,000
1281	FRITONG POST	1	1,600,000
1282	FUAD YUSUF BANGURA	1	252,750,000
1283	FUTURE INVESTMENT SERVICES	1	156,129,680
1284	GANDAL CONSTRUCTION ENTERPRISE	1	85,700,000
1285	GAURA CONSTRUCTION ENTERPRISE	1	150,600,000
1286	GAWW.COM	1	14,000,000
1287	GBAWURU MANSARAY	1	12,000,000
1288	GBEAKPAH ENTERPRISE	1	54,625,000
1289	GBLA AND CO MULTIMEDIA CONSULTANTING	1	60,000,000
1290	GEBRA GLOBAL SERVICES	1	10,005,000
1291	GEK ENTERPRISE AND GENERAL SERVICES	1	10,400,000
1292	GERALD AND GERALDINE ENTERPRISE	1	92,400,000
1293	GERBEN BOCKARIE & ALIE CONSTRUCTION AND GENERAL SERVICES	1	190,400,670
1294	GL GROUP LTD	1	1,856,215,000
1295	GLADIATORS TECH AND GENERAL SERVICES	1	23,500,000
1296	GLEANER NEWSPAPER	1	3,200,000
1297	GLITZ INVESTMENT	1	173,706,172
1298	GLOBAL BUILDING MATERIALS	1	27,830,000
1299	GLOBAL COMMUNICATION CONSULT LTD	1	7,000,000
1300	GLOBAL HUB AGRIBUSINESS LTD	1	990,000,000
1301	GLOBAL REAL ESTATE COMPANY	1	10,000,000
1302	GLOBAL TECHNOLOGY	1	3,640,000
1303	GLOBAL TIMES COMMUNICATION (SL) LTD	1	1,701,000
1304	GLOBAL YOUTH NETWORK FOR EMPOWERMENT AND DEVELOPMENT	1	46,541,250
1305	GLORY COMPANY SL LTD	1	88,000,000
1306	GOD'S GIFT CONSTRUCTION AND GENERAL SERVICES	1	15,570,000
1307	GOD'S TIME ENTERPRISE	1	4,000,000
1308	GOODINGS BARRISTERS AT-LAW AND SOLICITORS PATENT AND TRADE MARKET AGENT	1	46,710,000
1309	GOODWILL CONSTRUCTION & GENERAL SUPPLIES	1	237,600,000
1310	GOSHEN TRADE LINKS	1	40,000,000
1311	GRACE LAND SERVICE AND CONSTRUCTION COMPANY	1	696,384,000
1312	GRACEMACK ENGINEERING & CONSTRUCTION SERVICES	1	10,000,000
1313	GRADIENT LIMITED	1	53,220,000
1314	GREEN FIELD RESTAURANT	1	2,494,800
1315	GREEN PASTURES ENTERPRISE	1	360,000,000
1316	GREEN WICH INVESTMENT	1	8,000,000
1317	GUMA VALLEY WATER COMPANY	1	1,200,000
1318	H&J INVESTMENT LTD	1	52,350,000
1319	HAJ-KAI ENTERPRISE	1	1,500,000
1320	HAJIRAN ENTERPRISES LIMITED	1	2,025,055,000
1321	HAKAN GENERAL MERCHANDISE	1	85,000,000
1322	HALLIEUS EVENTS SERVICES	1	10,000,000
1323	HAMADA ENTERPRISE	1	82,215,000
1324	HANJOES ENTERPRISE	1	12,500,000
1325	HARVEST ENGINEERING CONSTRUCTION & GENERAL SUPPLIES CO(SL)LTD	1	79,200,000
1326	HARVESTFIELD ENTERPRISE	1	2,835,000
1327	HAUL AND GENERAL SUPPLIES	1	699,200,000
1328	HAWA R SIAFA	1	346,200,000
1329	HDF AND COMPANY LIMITED	1	1,216,326,476
1330	HE ALSO TRADING CONSTRUCTION	1	53,553,200
1331	HEAL SIERRA LEONE	1	85,800,000
1332	HELEN THOMAS LIMITED	1	342,101,977
1333	HELP SALONE	1	5,046,750,000
1334	HEMA TRADING COMPANY	1	88,000,000
1335	HENNESSY GARAGE	1	5,425,000
1336	HEOWOR LAGHRO CONSTRUCTION	1	50,980,000
1337	HI CLASS CONSTRUCTION AND GENERAL SERVICES	1	458,554,100
1338	HIGH END TECHNOLOGY	1	48,909,000
1339	HILAL BASMA ENTERPRISE & SULTANA ENTERPRISE	1	26,230,000
1340	HILL CUT GARAGE	1	18,000,000
1341	HILL SLOPE COMMERCIAL ENTERPRISE	1	177,000,000
1342	HILL VALLEY HOTEL	1	12,397,000
1343	HINDOLO A.S KOKER	1	4,750,000
1344	HOFFSCO LOGISTIC COMPANY LIMITED	1	99,000,000
1345	HOLBROOKE SERVICES	1	92,532,510
1346	HOME AND BUSINESS ESSENTIALS CLEANING SERVICES	1	29,095,000
1347	HOME LEONE	1	17,110,000
1348	HOME MADE FURNITURE	1	97,750,000
1349	HOME MAKERS	1	527,500
1350	HONOURABLE PRINTING EMBASSY	1	1,155,000
1351	HOT LINK (SL) LIMITED	1	97,553,000
1352	HUTA AND GOLDEN QUARRY	1	60,552,533,948
1353	IBRA BANGS ENTERPRISE	1	162,720,000
1354	IBRAHIM BARRIE	1	5,470,000
1355	IBRAHIM JAMES	1	88,620,000
1356	IBRAHIM KEITA YOUTH SKILL CENTER AND WORKSHOP	1	19,450,000
1357	IBRAHIM KOROMA BOUTIQUE	1	18,480,000
1358	IBRAHIM SAMURA	1	20,000,000
1359	IBRAHIM SESAY	1	3,495,008
1360	ICO CAR DECORATION CENTRE	1	2,445,000
1361	ILILQUID COMMUNICATIONS (SL) LTD	1	88,000,000
1362	IMAGE RUNNER (IR) ENTERPRISE	1	69,000,000
1363	INAH DIXON SCULF	1	12,000,000
1364	INDEPENDENT OBSERVER	1	4,800,000
1365	INDEPENDENT POLICE COMPLAINTS BOARD	1	9,198,000
1366	INFORMATION TECHNOLOGY SOLUTION	1	7,590,000
1367	INSTANT CONSTRUCTION AND GENERAL SERVICES	1	840,478,000
1368	INSTANT MODERN CONSTRUCTION COMPANY AND GENERAL MERCHANDIZE LTD	1	2,895,000
1369	INTERLINKS INVESTMENT LIMITED	1	8,018,209,599
1370	INTERNATIONAL COOLING ENGINEERING (I.C.E)	1	20,000,000



1371	IPTTEL PCS HOLDINGS SL LIMITED	1	91,200,000
1372	IRIS COMMUNICATION SOLUTION	1	84,400,000
1373	ISHAMADI LIMITED	1	95,370,000
1374	ISLAMIACONSTRUCTION AND GENERAL SERVICES	1	1,203,080,000
1375	IZELIA LIMITED	1	46,541,250
1376	IZU CONTINENTAL	1	1,525,000
1377	J J IBE MERCHANDISE	1	97,800,000
1378	JABSAY CONSTRUCTION AND GENERAL SUPPLIES	1	725,485,450
1379	JALLOH & SONS ENTERPRISE	1	1,500,000
1380	JALLOH GARAGE	1	21,860,000
1381	JAMAR CONSTRUCTION AND TRADING ENTERPRISES	1	1,256,000,000
1382	JAMES WILLIAMS SERVICES	1	2,310,000
1383	JAMESENIA ENTERPRISE AND GENERAL SERVICES	1	2,000,000
1384	JAMWAYS SERVICES & SUPPLIES	1	54,000,000
1385	JAND ENTERPRISE & INVESTMENT CO LTD	1	48,700,000
1386	JANKEH ENTERPRISE CONSTRUCTION & GENERAL SUPPLIES	1	15,000,000
1387	JAPPA ENTERPRISE	1	512,244,000
1388	JARAMANA LOGISTICS SUPPLIES	1	375,925,000
1389	JAWALANS TRADINGS CONSTRUCTION	1	98,677,200
1390	JAY POIINT CATERING ENTERPRISE	1	7,650,000
1391	JAZZBY ENTERPRISES	1	98,370,000
1392	JIS INVESTMENT	1	130,190,000
1393	JODS CONSTRUCTION AND GENERAL SERVICES	1	475,230,000
1394	JODY WILLIAMS	1	248,973,000
1395	JOE AND JOAN CONSTRUCTION	1	17,900,000
1396	JOE FAT INVESTMENT	1	4,380,000
1397	JOHN B SESAY	1	12,300,000
1398	JOHN BLACKIE ENTERPRISE	1	65,935,000
1399	JOHN SAMURA	1	1,000,000
1400	JOHNNY ENTERPRISE	1	6,000,000
1401	JOKIBU TRANSPORT, HAULAGE AND CONSTRUCTION COMPANY LIMITED	1	345,000,000
1402	JUL-LIZZ ENTERPRISES	1	14,280,000
1403	JULMARCO ENGINEERING AND CONSTRUCTION ENTERPRISES	1	256,000,000
1404	JULMONE CLEANING MAINTENANCE AND GENERAL SUPPLIES	1	267,754,500
1405	JUNISA MOSIMA WORKSHOP	1	3,500,000
1406	K-1 INVESTMENT CONSTRUCTION AND GENERAL SUPPLIES	1	150,000,000
1407	KABBA BAH ELECTRICAL SHOP	1	6,850,000
1408	KAIKULAY ENTERPRISE AND GENERAL TRANSPORT	1	97,980,000
1409	KAKIUS ENTERPRISE	1	2,325,000
1410	KALIL SHOUR & SONS AUTO SPAREE	1	8,803,800
1411	KALIMARK ENTERPRISE	1	6,378,750
1412	KAMARA FAMILY	1	8,000,000
1413	KAMSO INVESTMENT	1	1,800,000
1414	KAN CONSTRUCTION ENTERPRISES	1	437,710,297
1415	KANGE CONSTRUCTION AND GENERAL SERVICES	1	145,500,000
1416	KANU AND ASSOCIATES	1	444,495,920
1417	KAYAMBA CONSTRUCTION AND GENERAL SERVICES	1	146,992,200
1418	KAYAMBA CONSTRUCTION AND GENERAL SERVICES	1	180,300,000
1419	KEBAWANA MOTOR GARAGE	1	31,200,000
1420	KEIFEIMA CONSTRUCTION AND GENERAL MERCHANDISE	1	752,985,600
1421	KEMUSU ENTERPRISE AND GENERAL SUPPLIES	1	12,200,000
1422	KEN COOLING ELECTRICAL MULTI-TECH WORK	1	21,357,000
1423	KENWOOD CONSTRUCTION AND GENERAL SUPPLIES	1	4,777,000
1424	KHALIFA SHABAN AUTO SPARES	1	8,979,000
1425	KING WALKER & ASSOCIATES	1	40,000,000
1426	KINGS CONSTRUCTION	1	59,926,250
1427	KINGS INTERNATIONAL AUTO SPARES	1	13,800,000
1428	KING'S VIEW RESORT SUCCESS	1	3,320,000
1429	KIPOMOI FUTA INC	1	12,517,175
1430	KLASSIC PLUS MAGNET	1	20,000,000
1431	KLEINROCK DIGITAL NETWORKS	1	7,995,000
1432	KMBASSA MOTOR GARAGE	1	45,048,150
1433	KOBANGS GENERAL MERCHANDISE	1	19,776,487
1434	KOFAM	1	80,170,250
1435	KOGENTS SERVICE ENTERPRISE	1	45,500,000
1436	KOMBA COMPANY LIMITED	1	48,195,000
1437	KONO CENTRE GARAGE	1	9,450,000
1438	KPANGBAMA FARMERS INVESTMENT	1	14,500,000
1439	KPUKORYEI CONSTRUCTION AND GENERAL ENTERPRISE	1	1,871,275,000
1440	KYZY BUILDERS	1	95,658,000
1441	L. IKHEOA INTERNATIONAL AGENCY	1	7,220,000
1442	LACOST ENGINEERING & GENERAL SUPPLIES	1	186,179,000
1443	LAHAI MUSA CONSTRUCTION ENTERPRISE	1	392,551,000
1444	LAMTECK CONSTRUCTION COMPANY	1	7,651,000
1445	LANDMARK CONSTRUCTION AND GENERAL SERVICES	1	277,497,000
1446	LANTE J FILLING STATION	1	9,625,000
1447	LANUS GENERAL SUPPLY	1	307,075,000
1448	LANZO GENERAL START WORKSOP	1	910,000
1449	LEISURE LODGE	1	29,565,000
1450	LEO MAC ENTERPRISES	1	68,350,000
1451	LEOCEN-SIERRA LEONE CEMENT CORP	1	43,400,000
1452	LEONE CONSTRUCTION AND GENERAL ENGINEERING SERVICE	1	29,010,723,662
1453	LEONECOM (SL) LIMITED	1	10,380,000,000
1454	LEWIS DURANGO	1	509,139,000
1455	LILEIMA CATERING SERVICES & GUEST HOUSE	1	21,075,000
1456	LINKO GENERAL MERCHANDISE	1	421,200,000
1457	LINNASAL TRADING AND CONSTRUCTION	1	488,788,000
1458	LITAN CONSTRUCTION ENTERPRISE	1	1,105,972,000
1459	LIVING STONE TRADING COMPANY LIMITED	1	8,537,400,000
1460	LOCAL CONTENT CONSTRUCTION AND GENERAL SUPPLY	1	149,310,000
1461	LOCAN ONE ENTERPRISE	1	35,250,000
1462	LOGISTICS INTERNATIONAL	1	43,000,000
1463	LOVETTA'S KITCHEN	1	87,750,000
1464	LUMINATE COMPANY (SL) LIMITED	1	82,799,991
1465	LUMINOUS TECHNOLOGIES	1	495,440,000
1466	LUSBON CONSTRUCTION AND GENERAL SERVICES	1	140,616,000
1467	LUXURY SNACKS BAR, RESTAURANT AND ENTERTAINMENT CENTER	1	49,720,330
1468	M & B RESTAURANT	1	17,110,000
1469	M & E TRADING AND TECHNOLOGY LIMITED COMPANY	1	62,000,000
1470	M & J INTERNATIONAL LIMITED	1	-



1471	M AND A ENGINEERING SL LTD	1	27,100,000
1472	M BELLAY TRADING	1	6,750,000
1473	M TURAY GARAGE	1	10,900,000
1474	M. MANS ENTERPRISE	1	2,100,000
1475	M.F CONSTRUCTION GENERAL AND ENG SERVICES	1	41,976,000
1476	M.G. CORPORATION	1	1,047,196,400
1477	M.O BANGS ENTERPRISE	1	900,000,000
1478	MAAGBO CONSTRUCTION AND GENERAL SERVICES	1	365,364,700
1479	MAC & SONS CONSTRUCTION ENTERPRISE AND GENERAL MERCHANDISE	1	55,055,000
1480	MAC DON ENTERPRISES	1	4,117,887,500
1481	MACROFUSION	1	176,065,000
1482	MADAM ENTERPRISE DEVELOPMENT RESTAURANT	1	12,285,000
1483	MADINA CONSTRUCTION AND GENERAL SERVICES	1	172,360,000
1484	MAFINDA ENTERPRISE	1	441,936,000
1485	MAG ENERGY SL LIMITED	1	158,351,315
1486	MAGARET MOUFULA	1	8,500,000
1487	MAGBAMA CONSTRUCTION AND GENERAL SUPPLIES	1	165,000,000
1488	MAGTANNAD INVESTMENT	1	122,500,000
1489	MAHADEV AND SONS	1	17,800,000
1490	MAIDDIE AND NANA ENGINEERING AND CONSTRUCTION SERVICES, GREEN LIFE INVESTMENT	1	3,795,000
1491	MAIMUNATU ADEBOMI REMILEKU MASSAQUOI	1	96,000,000
1492	MAJOSWARU ENTERPRISE	1	158,631,030
1493	MAK 2 CONSTRUCTION AND GENERAL SERVICES	1	6,350,000
1494	MAKAMBO VILLAGE RESORT	1	41,610,000
1495	MAKOMBO CONSTRUCTION SERVICE AND ENTERPRISE	1	257,000,000
1496	MALAYA CONSTRUCTION AND GENERAL SERVICES	1	55,000,000
1497	MALBERT CATERING SERVICES	1	50,010,000
1498	MALEN FIRE SAFETY SOLUTIONS	1	25,360,000
1499	MALIN LIMITED	1	99,900,000
1500	MAMASA ENTERPRISES	1	68,320,000
1501	MAMAWA KAY ENTERPRISE	1	9,225,000
1502	MAMIE CONSTRUCTION ENTERPRISES	1	-
1503	MANEISY ENTERPRISE	1	357,120,000
1504	MANTRAC SIERRA LEONE LTD	1	22,157,200
1505	MANTY FODAY GENERAL ENTERPRISE	1	23,590,035
1506	MANUFACTURING AGRICULTURAL GRAPHICS IMPORT AND CONSTRUCTION (MAGIC) SL LTD	1	80,036,025
1507	MANZOLA CONSTRUCTION AND GENERAL SERVICES	1	552,479,755
1508	MARATHON MAX	1	52,000,000
1509	MARCH FOUR ENTERPRISE	1	1,909,116,960
1510	MARGARET MOIFULA	1	238,000
1511	MARIAMA S JALLOH ENTERPRISE	1	25,000,000
1512	MARIAMA SIDI MOHAMED KUNTA KUNTA ENTERPRISE	1	6,112,500
1513	MARIAT & SONS ENTERPRISE	1	445,046,479
1514	MARIENT DEVELOPMENT COMPANY (SL) LTD	1	100,000,000
1515	MARINES INVESTMENT	1	17,010,000
1516	MARISH DIVINE INVESTMENT	1	8,625,000
1517	MARISH TRADING CO.LTD	1	39,349,700,000
1518	MARJIB INVESTMENT	1	24,777,900
1519	MARMUS INVESTMENT (SL) LTD	1	170,500,000
1520	MARNAD ENTERPRISE AND GENERAL SERVICES	1	40,000,000
1521	MAROMA'S INCORPORATION	1	295,000,000
1522	MASES ENTERPRISE	1	320,258,000
1523	MASSAY GLORY TO GLORY ENTERPRISE	1	2,833,000
1524	MATCOM CONSULTANCY SERVICES	1	41,515,000
1525	MATOR KAIKAI BAR & RESTAURANT	1	3,600,000
1526	MAURITECH CONSULTANT AND GENERAL MERCHANDISE	1	62,200,000
1527	MAY-AMCA ENTERPRISE	1	98,200,000
1528	MAYIEGEE ENTERPRISE	1	120,000,000
1529	MBALUZA M.J ENTERPRISE	1	3,600,000
1530	MBANGS TRADING	1	40,250,000
1531	MBEILLEH CONSTRUCTION ENTERPRISE	1	924,468,000
1532	MCBILL BUSINESS VENTURE	1	4,412,850
1533	MEAK MIRACLE CAKESAND CATERING ENTERPRISE	1	5,950,000
1534	MEAL ENTERPRISE	1	1,300,000
1535	MECELEX SERVICE (SL) COMPANY LIMITED	1	3,710,000
1536	MED MANSON ENTERPRISE	1	7,877,500
1537	MED TEE CONSTRUCTION AND GENERAL SERVICES	1	4,265,000
1538	MEDIA POWER (SL) LTD	1	14,175,000
1539	MEDINA GENERAL CONSTRUCTION & ENGINEERING SERVICES	1	200,000,000
1540	MEDIUM ALUMINIUM ENGINEERING & GENERAL ENTERPRISE WORKSHOP	1	35,000,000
1541	MEDRIE FAOUR ENTERPRISES	1	20,430,900
1542	MEEK SOLUTIONS	1	226,600,000
1543	MEM-SEIWOH & CHILDREN'S ENTERPRISE	1	1,190,000
1544	MENNAH HILLS CONSTRUCTION	1	94,300,000
1545	MERANI & SONS LIMITED	1	32,520,000
1546	MESSERS HARRY'S BUILDING MATERIALS	1	-
1547	MESSRS A.R SULTAN LIMITED	1	300,000
1548	MESSRS M&R GENERAL TRADING	1	17,022,953
1549	MESSRS TIMBI ENTERPRISE	1	872,739,000
1550	MICHAEL IBRAHIM KARGBO	1	333,000,000
1551	MICHAEL KAMARA	1	17,250,000
1552	MICHAEL KARGBO	1	247,860,000
1553	MICKTILDA CATERING AND GENERAL SERVICES	1	66,055,000
1554	MIHA ENTERPRISE	1	193,190,000
1555	MIHA INVESTMENT (SL) LTD	1	720,800,000
1556	MIHAM INVESTMENT AND LOGISTICS	1	3,354,750
1557	MIKE MERCHANDISE	1	12,899,250
1558	MIKULA LIMITED	1	586,824,903
1559	MILLICENTMASS ENTERPRISE	1	16,960,000
1560	MIRACLE JENI INVESTMENT	1	72,000,000
1561	MIRAKLE ENTERPRISES	1	9,820,000,000
1562	MISHEAL KAY CONSTRUCTION AND SUPPLIES	1	24,121,675,224
1563	MIX FLAVOUR ENTERPRISE	1	24,600,000
1564	MOBAH MULTI SERVICES	1	69,862,500
1565	MOHAMED A. LEE	1	40,320,000
1566	MOHAMED ALIE AND SONS	1	563,925,000
1567	MOHAMED B. MOIGUA	1	241,935,000
1568	MOHAMED BRITISH BANGURA	1	3,450,000
1569	MOHAMED D. BANGURA MOTOR SERVICES GARAGE	1	34,400,000
1570	MOHAMED DEEN	1	2,031,750



1571	MOHAMED ISMAIL	1	3,655,000
1572	MOHAMED KAMANDA	1	4,500,000
1573	MOHAMED KOLLOH BAH	1	2,716,000
1574	MOHAMED M. COOLING SYSTEM ENTERPRISE	1	11,200,000
1575	MOHAMED MISBAO B TARAWALLY UPHOLSTERY AND CARPENTRY	1	3,465,000
1576	MOHAMED P BAH ENTERPRISE	1	1,710,450
1577	MOHAMED P. MANSARAY	1	1,300,000
1578	MOHAMED SOW GARAGE	1	36,180,000
1579	MOHAMED TURAY	1	1,512,000
1580	MOHAMMAD FAIZUDDIN	1	100,000,000
1581	MOMODU J BARRIE	1	1,530,900
1582	MOORE SIERRA LEONE	1	784,911,000
1583	MOPADA	1	1,964,644,000
1584	MORDIE ENGINEERING AND CONSTRUCTION ENTERPRISE	1	18,000,000
1585	MORMAQUE INVESTMENT	1	377,538,000
1586	MOROCON COOLING AND MAINTENANCE	1	8,300,000
1587	MORRAMIE GENERAL TRADING	1	157,890,000
1588	MOYAMBA CONSTRUCTION AND SUPPLY SERVICES	1	31,840,000
1589	MOZZIE BUSINESS CENTRE	1	99,800,000
1590	MPOLLO CONSTRUCTION AND GENERAL ENTERPRISE	1	609,012,337
1591	MR ABRAHAM GRASS SESAY	1	47,250,000
1592	MR ALIE BANGURA	1	21,500,000
1593	MR LANCE TARAWALLI	1	8,000,000
1594	MR. CHERNOR BAH	1	6,800,000
1595	MS JALLOH	1	9,735,000
1596	MUANA MICHAEL GANDI	1	4,750,000
1597	MUCTARR BUILDING MATERIALS	1	857,115
1598	MUCTARR BUILDING MATERIALS	1	1,850,000
1599	MUHAB CONSTRUCTION & GENERAL TRADING	1	689,604,000
1600	MUKEH & CONSTRUCTION COMPANY	1	73,950,000
1601	MUKOI GENERAL ENTERPRISES	1	20,000,000
1602	MUMMY B ENTERPRISE	1	4,898,880
1603	MUNA MICHAEL GANDI	1	4,750,000
1604	MUNJAE THERESA CONSTRUCTION AND GENERAL SERVICES	1	448,811,212
1605	MUREEN SHINE	1	69,250,000
1606	MURICKA ENTERPRISE	1	80,000,000
1607	MUSA SHARAFDEEN AND SONS	1	80,000,000
1608	MUSTAPHA GARAGE	1	3,534,300
1609	MUSU CATERING & GENERAL SERVICE	1	3,600,000
1610	MWDHAFI ENTERPRISES	1	15,000,000
1611	MY SLIVER ENTERPRISES	1	96,720,000
1612	MYLAND TRADING	1	2,487,996,000
1613	NAFEESAKI ENTERPRISE	1	102,980,000
1614	NAFISATU J. KOKOFELE	1	4,750,000
1615	NAMISA ENTERPRISE	1	65,000,000
1616	NAMISA ENTERPRISE	1	25,000,000
1617	NAMUS GENERAL SERVICES	1	486,727,500
1618	NANEFINOH CONSTRUCTION & GENERAL SERVICES	1	579,500,460
1619	NANIYA ENTERPRISE	1	540,048,000
1620	NASABAL ENTERPRISE	1	373,166,000
1621	NATIONAL AGENCY FOR RURAL DEVELOPMENT SUPPORT SL	1	189,767,812
1622	NATIONAL CIVIL REGISTRATION AUTHORITY	1	9,240,000
1623	NATIVE CONSORTIUM AND RESEARCH CENTRE	1	45,000,000
1624	NATURALLY FRESH HYDRATION ENTERPRISE	1	20,100,000
1625	NDEBLAVA ENTERPRISE	1	482,810,000
1626	NENEH UMU LUKULAY AND DRINKS AND GENERAL MERCHANDISE	1	409,626,000
1627	NENEH'S ENTERPRISE	1	525,886,343
1628	NESTPHARMA LIMITED	1	99,741,000
1629	NESTPHARMA LIMITED	1	20,351,520
1630	NEW HOPE	1	8,500,000
1631	NEWS 24	1	3,000,000
1632	NGO DEVELOPMENT COMPANY (SL) LIMITED	1	984,865,000
1633	NGO MEMUNA ENTERPRISE	1	174,000,000
1634	NGOYELLA CATERING ORGANISATION	1	2,500,000
1635	NIANDA AGRICULTURE AND TRADING	1	377,600,000
1636	NICHE TECHNOLOGIES	1	22,680,000
1637	NONGOWA STATIONERY	1	10,970,000
1638	NORTH STAR ENTERPRISE LTD	1	16,660,218,950
1639	NORTHERN INVESTMENT INC.LTD	1	187,290,000
1640	NU VISION INT ENT	1	4,290,300
1641	NUNTENNEH CONSTRUCTION AND GENERAL SERVICES	1	111,529,000
1642	NYAGAHUN ENTERPRISE	1	77,600,000
1643	NYAHA FELE ENTERPRISE	1	2,500,000
1644	NYAHALUMBAY ENTERPRISES & GENERAL MERCHANDISE	1	50,000,000
1645	NYEANIWOMA ENTERPRISE	1	959,760,000
1646	O C ASSOCIATES	1	98,769,600
1647	O.J AUTO SPARES	1	4,100,000
1648	OASIS INTERNATIONAL	1	650,000
1649	OBBAI E PORTO INVESTMENT LTD	1	240,824,000
1650	OBISON RENTAL CONSTRUCTION AND GENERAL MERCHANDISE LIMITED	1	2,400,000
1651	ODIA B. LTD	1	44,380,000
1652	ODINAKACHI AUTO SPARE PART	1	94,350,000
1653	ODUNTOR PRINTING PRESS	1	25,400,000
1654	OKAR AGENCY	1	13,236,960,000
1655	OKEKE INVESTMENT INTERNATIONAL	1	1,034,025
1656	OKENTU ENTERPRISE STATIONERY SHOP	1	5,400,000
1657	OMED TRAVEL AND TOURS	1	9,200,000
1658	ONLY GRAPHICS WORLD PRINTING AND GENERAL SUPPLIES	1	5,658,000
1659	OPTIMUM SERVICE	1	14,754,000
1660	OSBIL INVESTMENT	1	376,048,614
1661	OSEH M. KINGSTON	1	10,022,500
1662	OSSAAF SAJ AND GENERAL MERCHANDISE	1	627,754,930
1663	OSSAAF SAJ AND GENERAL MERCHANDISE	1	230,822,000
1664	OVERSEAS TRADING AND CONSTRUCTION COMPANY	1	6,732,980,642
1665	P.T.N SERVICES	1	23,526,450
1666	PALADRA INVESTMENT	1	23,970,000
1667	PALOMA GUEST HOUSE	1	12,285,000
1668	PATCAFSS CATERING SERVICES	1	61,600,000
1669	PATO AUTO SPARES	1	18,000,000
1670	PATO AUTO SPARES	1	1,345,500



1671	PATRICK M KAHUNWA	1	4,536,000
1672	PATRICK SESAY	1	14,500,000
1673	PAYGBLO OFFICE SOLUTION	1	48,230,000
1674	PEACE AFRICA ALLIANCE CONSULTING AND TRAINING CENTER (PAACET)	1	79,120,125
1675	PENDAR ENTERPRISES	1	535,770,000
1676	PENGUIA ENGINEERING SERVICES	1	806,105,600
1677	PENINSULAR BROTHER HOUSING & TRANSPORTATION ENTERPRISE	1	9,100,000
1678	PENNARTH GREENE	1	265,400,000
1679	PENNISULAR INOVATIVE GROUP	1	2,669,300
1680	PERFECT BUILDERS AND INTERIOR DECORATOR (SL) LTD	1	29,900,000
1681	PERKING COMMERCIAL AGENCY	1	97,020,000
1682	PEST MANAGEMENT CONSULT AND GENERAL SERVICE	1	279,624,000
1683	PHABIS INN HOTEL	1	24,475,000
1684	PHILIP S KONGOLEY	1	76,000,000
1685	PHOTOPEDIA	1	71,750,000
1686	PIKING COMMERCIAL AGENCY	1	63,000,000
1687	PILICAN SAHID COLE ENTERPRISE	1	50,505,000
1688	PINNACLE AFRICA INVESTMENT LIMITED	1	10,555,000
1689	PIOUS SAMAI BOCKARIE	1	1,401,300,000
1690	PITA MORAY ENTERPRISE	1	55,755,000
1691	PO PRIME OPTION	1	47,150,000
1692	POSITIVE APPROACH CONSTRUCTION AND TRADING ENTERPRISE	1	1,417,500
1693	POSSIBILITY SUPER LIFE (SL) LTD	1	7,140,000
1694	PRADO ENTERPRISE	1	4,510,000
1695	PREMIER SERVICE	1	18,400,000
1696	PRIME ENGINEERING SOLUTION	1	80,000,000
1697	PRIME OPTIONS	1	3,450,000
1698	PRINCESS AMINATA	1	10,149,300
1699	PRIORITY SOLUTIONS LTD	1	11,950,000
1700	PROCUREMENT WORLD	1	465,000,000
1701	PROMASK INVESTMENT	1	302,205,000
1702	RADISSON BLU	1	7,375,000
1703	RAGISH INVESTMENT	1	2,315,250
1704	RAM JALLOH BUILDING CONSTRUCTION AND GENERAL SERVICES	1	1,897,384,000
1705	RAM KAMARA ENTERPRISE	1	677,690,000
1706	RASHID AND SONS CONSTRUCTION COMPANY (SL) LIMITED	1	14,175,000
1707	RASMO ENTERPRISE	1	18,000,000
1708	REAL POWER SYSTEM	1	17,355,000
1709	REAL SERVICES	1	37,781,100
1710	REAL SERVICES	1	7,938,000
1711	REAL WOMEN RESTAURANT AND CATERING SERVICES	1	20,000,000
1712	REDEEMER'S ENTERPRISE	1	204,000,000
1713	REFCON ENTERPRISE	1	75,365,000
1714	REGENCY ENTERPRISE	1	6,100,000
1715	REGIONAL AUTOMOTIVE	1	1,237,520,000
1716	REMOTE GLOBAL BUSINESS CONSULTING	1	27,750,000
1717	RESIDUAL SPECIAL COURT FOR SIERRA LEONE	1	2,835,000
1718	REX COMPUTERS AND GENERAL SERVICES	1	2,700,000
1719	REYNOLD JOHNSON	1	65,000,000
1720	RIKCAL COMPUTERS SERVICES	1	14,000,000
1721	RISES ENTERPRISES AND GENERAL MERCHANDISE LTD	1	6,000,000
1722	RISS -WISE GENERAL MERCHANDISE	1	98,010,000
1723	ROBAT CONSTRUCTION CO LTD	1	140,000,000
1724	ROBS & DEES RESTAURANT	1	1,182,600
1725	RODECK CONSTRUCTION SYSTEM (SL) LTD	1	288,827,700
1726	ROKEL INVESTMENT AND GENERAL SERVICES LIMITED	1	59,900,000
1727	ROSS ROAD YOUTH METAL	1	4,425,000
1728	ROYAL INTERNATIONAL SUPPLIES	1	189,970,000
1729	ROYAM AGRICULTURAL DEVELOPMENT COMPANY SL LTD	1	3,638,000,000
1730	RUGBY AID	1	827,452,088
1731	S & I ENGINEERING AND CONSTRUCTION ENTERPRISES	1	52,920,000
1732	S B J GUEST HOUSE BAR	1	19,000,000
1733	S.A BECKLEY	1	144,192,175
1734	S.A ENTERPRISE	1	13,455,000
1735	S.K ENTERPRISE	1	1,701,000
1736	S.V.ELECTRICAL	1	2,990,000
1737	SABELLAMANTIFOH ENTERPRISE	1	52,500,000
1738	SABEN GLOBAL SUPPLIES	1	57,350,000
1739	SAC CONSTRUCTION AND SERVICES	1	17,955,000
1740	SADA JAH GLOBAL AUTOMOTIVE TRADING	1	483,404,800
1741	SAFARCOM GENERAL SERVICES	1	1,647,027,200
1742	SAFE AND SOUND SECURITY SERVICE AND LOGISTICS	1	45,000,000
1743	SAFFA COMMERCIAL AGENCY	1	317,803,500
1744	SAHEANY COOLING TRAINING SERVICES	1	235,450,000
1745	SAHR ELLIE ENTERPRISE	1	11,112,000
1746	SAHR KAMANDA	1	1,120,000
1747	SAHR L. GIBRILLA	1	2,800,000
1748	SAIDU KOROMA	1	1,200,000
1749	SAIDU SALL ALLUMINIUM WORK SHOPS	1	5,460,000
1750	SAIDU SESAY ENTERPRISE	1	11,605,000
1751	SALIM M ENTERPRISE	1	927,113,000
1752	SALJAL ALUMIUM	1	1,500,000
1753	SALLAYIKIE CONSTRUCTION AND GENERAL SERVICES	1	107,183,790
1754	SALMANU CONSTRUCTION AND GENERAL ENTERPRISE	1	169,500,000
1755	SALVADOR TELECOMS SYSTEMS	1	6,450,000
1756	SALVONNE BAKERY & CATERING ENTERPRISES	1	1,040,000
1757	SAMBUS GEOSPATIAL LIMITED	1	224,466,000
1758	SAMGERS CONSTRUCTION	1	152,344,340
1759	SAMKAB VISUAL MEDIA	1	47,250,000
1760	SAMTECH ENTERPRISES	1	450,000
1761	SAMUEL KANU	1	5,700,000
1762	SANBIYA ENTERPRISE	1	569,624,550
1763	SANDEM LOGISTICS & GENERAL SERVICES	1	28,294,000
1764	SANMUM ENTERPRISE	1	26,750,000
1765	SARANTE BUSINESS SCHOOL AND CONSULTANCY	1	100,000,000
1766	SARIAH ENGINEERING	1	473,688,000
1767	SATA'S KAMBOI COMPANY LIMITED	1	927,500,000
1768	SATMOR ENTERPRISES	1	98,000,000
1769	SATOS ENTERPRISE	1	9,131,808
1770	SCREEN HOUSE	1	40,000,000



1771	SEA MOTORS GARAGE AND SERVICES MAINTENANCE	1	71,529,925
1772	SELL PRIDE ENTERPRISE	1	95,000,000
1773	SETH LARMIE	1	255,253,400
1774	SEWA VENTURES LIMITED	1	491,692,750
1775	SEWAGE ENTERPRISE AND GENERAL SERVICES	1	380,410,000
1776	SEWAMA INVESTMENT	1	809,739,200
1777	SEWAMA RESOURCES SL LIMITED	1	195,670,000
1778	SHAJAY BUSINESS & GENERAL SERVICES (SL) LTD	1	78,000,000
1779	SHALOM INVESTMENT GENERAL MERCHANDISE	1	199,999,999
1780	SHAR KOBBA MECHANICAL SERVICE	1	44,945,000
1781	SHAW PRINTING SERVICES	1	12,800,000
1782	SHEIK AHMED TUNIS	1	2,000,000
1783	SHEIK WHABB BUMA JAGOR TRADING	1	374,976,000
1784	SHEKAMSON INTL. BUSINESS ASSOCIATE	1	95,070,000
1785	SHEKTECH AUTO GARAGE	1	14,500,000
1786	SHOUR AUTOMOBILE SERVICES	1	7,370,000
1787	SIAHEAV ENGINEERING SERVICES	1	101,876,400
1788	SIDIKI & SONS CONSTRUCTION ENTERPRISES	1	98,337,000
1789	SIERRA LEONE BROADCASTING CORPORATION	1	1,701,000
1790	SIERRA LEONE DIOCESAN BOOKSHOP	1	590,000
1791	SIERRA LEONE GOUGI CONSTRUCTION AND INVESTMENT LIMITED	1	2,651,286,561
1792	SIERRA LEONE TRAVELS LIMITED	1	83,316,000
1793	SIERRA LEONE WATER COMPANY	1	1,673,250
1794	SIERRA UPDATE COMMUNICATIONS	1	1,600,000
1795	SIERRA WOOD PRODUCTS	1	39,900,000
1796	SIERRATEC LIMITED	1	102,292,500
1797	SIERRATEL, AFRICELL (SL) LTD (18GB+4.5GB), AFRICELL (SL) LTD IMBPS UNLIMITED AND ORANGE (SL) LTD	1	41,820,000
1798	SILLAH GARAGE	1	35,000,000
1799	SILVER SPRING COMPANY LIMITED	1	1,120,000,000
1800	SIMEON JONJO ENTERPRISE	1	21,150,000
1801	SIRAH ENTERPRISE	1	6,000,000
1802	SISTERS FOR LIFE ENTERPRISE	1	1,372,000
1803	SKAI TECH MARKETING RESERCH MEDIA	1	22,200,000
1804	SKY PROCUREMENT AND CONSTRUCTION	1	2,156,743,725
1805	SLARI	1	2,241,808,000
1806	SLARI/ NJALA UNIVERSITY	1	527,018,100
1807	SLESCA	1	1,681,356,000
1808	SM GIFT EMPORIUM	1	8,050,000
1809	SMALL SMALL THINGS ENTERPRISE	1	44,860,000
1810	SMART CONTRACTING AND GENERAL SERVICES LTD	1	41,580,000
1811	SMART SERVICES	1	29,727,500
1812	SMP	1	1,681,356,000
1813	SOARING SYSTEMS ENTERPRISES	1	80,000,000
1814	SOFTECK SOLUTIONS	1	30,000,000
1815	SOMBODU CONSTRUCTION AND PROCUREMENT	1	528,081,528
1816	SONICIA INVESTMENT	1	51,975,000
1817	SORIE DUMBUYA	1	700,000
1818	SOW CONSTRUCTION	1	8,490,000
1819	SPECTRUM ENGINEERING CONSULTANT / DESIGN TECHNOLOGY INTIATIVE (SL) LTD	1	8,682,894,123
1820	ST. INTERNATIONAL AUTO SPARES	1	1,275,000
1821	STAY SAFE SERVICES	1	87,800,000
1822	STELLA MARIS ENTERPRISE	1	600,000,000
1823	STERKY ENTERPRISE	1	327,000,000
1824	SUBOJEH VENTURE	1	2,980,955
1825	SUCCESS WAY ENTERPRISE	1	30,595,000
1826	SULAIMATU ENTERPRISE	1	3,690,000
1827	SULAISATU ENTERPRISE	1	35,400,000
1828	SULCOT PROCUREMENT AND LOGISTICS ENTERPRISE	1	23,272,920,000
1829	SULE ASSOCIATES	1	3,496,500
1830	SULLAY MENTAL WELDING ANR ALUMIUM	1	7,940,000
1831	SUTEL ENTERPRISE	1	97,000,000
1832	SUPER FRIENDS ENTERPRISE	1	635,044,500
1833	SUPO MUNAPHA ENTERPRISE	1	24,980,000
1834	T. BELOW EMPIRE	1	39,556,875
1835	TAKELENEH ENTERPRISE	1	169,700,000
1836	TAMARANEH CATERING AND WOMEN'S SERVICES	1	7,090,000
1837	TAMBA MANSARAY	1	1,034,025
1838	TAPEH BRUWAL GENERAL SUPPLIES AND CONSTRUCTION COMPANY LTD	1	537,949,064
1839	TAPRAS CONSTRUCTION MAINTENANCE & GDN SERVICE	1	171,000,000
1840	TARAMAX ENTERPRISE	1	57,000,000
1841	TARK INVESTMENT	1	2,570,400
1842	TAWUYA ENTERPRISE	1	15,000,000
1843	TEAM WORK DEVELOPMENT ASSOCIATION	1	165,000,000
1844	TECHCON ENGINEERING AND GENERAL SERVICES	1	106,500,000
1845	TECHNO CONSTRUCTION AND GENERAL SERVICES	1	9,326,500
1846	TECHNOLOGY EXPERTS LIMITED	1	16,000,000
1847	TECHNOVATE (SL) LTD	1	89,000,000
1848	TECHSULT AND COMPANY LTD CONSULTING ENGINEERS REALINI BADER ASSOCIATES LTD AND JYGA	1	9,450,145,110
1849	TEE-MAN CONSTRUCTION AND GENERAL SERVICES	1	189,800,000
1850	TEJ DRILLING LTD	1	3,119,190,000
1851	TEJAMAS ENTERPTISE	1	2,100,000
1852	TELEKIT	1	22,680,000
1853	TELIS (SL) LTD	1	92,000,000
1854	TELLI IBRAHIM KOROMA	1	748,900,000
1855	Ten Phine Investment	1	83,000,000
1856	TEN PHINE INVESTMENT	1	213,746,916
1857	TENG ENTERPRISE	1	37,300,000
1858	THAIMU KARGBO GARAGE	1	12,152,700
1859	THE CALABASH NEWSPAPER	1	1,600,000
1860	THE CALABASH NEWSPAPER	1	1,600,000
1861	THE EXCLUSIVE COMMUNICATION	1	4,800,000
1862	THE GREENFIELD	1	5,897,122
1863	THE KING CONSTRUCTION ENTERPRISE	1	143,400,000
1864	THE MALACHI LIMITED	1	28,635,000
1865	THE SATELLITE NEWSPAPER	1	4,800,000
1866	THE TIMES SL	1	1,600,000
1867	THE WATCH NEWSPAPER	1	4,800,000
1868	THE YOURS ENTERPRISE	1	3,781,250,000
1869	THOLLEY'S ENTERPRISES	1	400,000
1870	THREE SISTERS CATERING SERVICES	1	6,500,000



1871	TIDAS CONSTRUCTION COMPANY	1	379,031,000
1872	TIMBI ENTERPRISES	1	69,300,000
1873	TIMBO ENTERPRISE AND PHARMACEUTICALS	1	21,418,750
1874	TIMRAN BEE GENERAL SERVICES	1	95,621,966
1875	TIP TOP ENTERPRISE	1	49,030,000
1876	TITATO INVESTMENT	1	1,500,000
1877	TJAL ENTERPRISE	1	101,735,000
1878	TKXPORT LLC	1	77,818,860,000
1879	TMS CONSTRUCTION AND GENERAL MERCHANDISE	1	13,900,950
1880	TO CITIZEN BUILDING MATERIALS	1	8,995,029
1881	TO GOOD GOD AUTO SPARES	1	4,151,500
1882	TOP GRADE ENTERPRISES	1	171,220,000
1883	TOP TRUST SERVICES (SL) LIMITED	1	1,209,790,000
1884	TOUNKIS ALUMINIUM AND METAL WORKS	1	29,530,000
1885	TRADESMAN INVESTMENT	1	604,112,000
1886	TRAK VENTURES LIMITED	1	58,926,000
1887	TRIKOM ENTERPRISE	1	149,553,600
1888	TROPICAL ENVIRONMENTAL DESIGN ASSOCIATES	1	8,200,000,000
1889	TSITSI MUVUNZI	1	128,005,500
1890	TSR/GTI INC (SL) LIMITED	1	1,956,319,890
1891	TTN GLOBAL LIMITED	1	30,000,000
1892	TURBO ELECTRIC SL LTD	1	2,455,000
1893	TWINS SL LIMITED	1	8,160,000
1894	TWO STARS ENTERPRISE	1	27,000,000
1895	TWO STARS ENTERPRISE	1	171,080,000
1896	U. C. INTERNATIONAL	1	3,200,000
1897	UGYMA ENTERPRISES	1	298,000,000
1898	UNCHANGING GRACE ENTERPRISES	1	96,250,000
1899	UNIFIED CLEANING COMPANY	1	250,000,000
1900	UNIQUE SOLUTION	1	833,325,433
1901	UNITY CONSTRUCTION AND GENERAL TRADING	1	3,319,212,864
1902	UNMERITED FAVOUR OF GOD	1	1,700,000
1903	UPPERLEVEL NOBLE ENTERPRISE	1	44,550,000
1904	VALAGIMA GENERAL SERVICES	1	72,000,000
1905	VALUE POINT ENTERPRISE	1	2,875,000
1906	VAND-AN GENERAL MERCHANDISE	1	59,000,000
1907	VANDY FODAY CHARLES	1	181,000,000
1908	VANILLA COMPLEX	1	5,000,000
1909	VIAMADAV INVESTMENT	1	11,190,000
1910	VICIMARIS INVESTMENT	1	50,604,750
1911	VICKY'S FASHION WEARS	1	98,700,000
1912	VICTORIOUS STORE & GENERAL MERCHANDISE	1	99,680,000
1913	VINCO INTERBIZ	1	6,250,000
1914	VISION LINE TRADING	1	1,945,000
1915	VITA FOAM SL LTD	1	75,000,000
1916	VJK TRADING & GLOBAL COMPANY LIMITED	1	99,160,000
1917	VOICAM ENTERPRISE	1	6,013,500
1918	VOICE OF LOWER BAMBARA CONSTRUCTION SERVICES	1	303,650,000
1919	WABITOH CONSTRUCTION AND GENERAL SUPPLIES	1	299,000,000
1920	WADIH BROTHERS LTD	1	11,400,000
1921	WANJEI GARAGE	1	7,000,000
1922	WANNA SUPPLIER	1	7,000,000
1923	WASH SOLAR ENERGY & CONSTRUCTION SERVICES	1	123,866,073
1924	WE YONE CONSTRUCTION AND ENTERPRISE	1	9,000,000
1925	WE YONE SAHID ENTERPRISE	1	15,120,000
1926	WHITSUN SIGNS	1	19,500,000
1927	WINSTON GENERAL SUPPLIERS	1	15,000,000
1928	WLFARE LOGISTICS	1	27,600,000
1929	WOMEN'S DEVELOPMENT INITIATIVE	1	18,852,750
1930	WONDEREMERATE INVESTMENT	1	11,820,000
1931	WOOH ENTERPRISES	1	2,730,000
1932	WR - ELECTRONIC	1	3,500,000
1933	WRIGHT & CO BARRISTERS & SOLICITORS	1	206,310,000
1934	YA YOUS RESTAURANT AND GENERAL SERVICES	1	9,900,000
1935	YAGALA ENTERPRISE	1	485,375,000
1936	YA-KANU ENTERPRISE	1	3,300,000
1937	YAMAOKATY INVESTMENT AND GENERAL MERCHANDISE	1	65,500,000
1938	YANGS CONSTRUCTION AND GENERAL SERVICES	1	20,500,000
1939	YANSANEH IBRAHIM SORIE	1	1,550,000
1940	YASEEN PHARMACY	1	498,025,000
1941	YAYAH TURAY STALL	1	7,920,000
1942	YEGELEH BAR and RESTURANT	1	15,076,500
1943	YORMA ENGINEERING CONSTRUCTION & SERVICES	1	1,895,462,100
1944	YOSSOH SL LIMITED	1	185,070,750
1945	YOUNG INVESTOR CATERING SERVICES	1	1,890,000
1946	YS BUILDING MATERIALS	1	47,475,000
1947	YUMCO GENERAL MERCHANDIS	1	49,700,000
1948	YVENTS MANAGEMENT SERVICES	1	32,541,300,000
1949	ZACKIE AND ANDREA INTERNATIONAL ENTERPRISE	1	644,000,000
1950	ZAIRIMA ENTERPRISE	1	1,960,000
1951	ZAISHMA SUPPLIES AND GENERAL SERVICES	1	39,950,000
1952	ZAMARA ACTURIAES ADMINISTRATORS AND CONSULTANTS LIMITED	1	579,235,140
1953	ZEN INTERNET COMPANY SL LTD	1	17,250,000
1954	ZIBOV SOLUTIONS	1	347,320,000
1955	ZIKA'S SUPPLIES AND GENERAL SERVICES	1	320,400,000
1956	ZOLEB BUSINESS CENTER	1	60,000,000

Table 9 (NPPA 2021)



MOST FREQUENTLY PROCURED ITEMS IN 2021

Sn	ITEMS PROCURED	Number of Procurements for Item Category	Value of Procurements for Item Category (Le)
1	Office Stationery	607	39,783,059,584
2	Office Equipment	604	139,966,271,976
3	Vehicle Spares and Maintenance	576	30,342,114,943
4	Provision & Sundry Items	363	22,911,338,361
5	Computer Consumables	358	26,621,973,924
6	Refreshment & Hall Rental	358	14,199,252,449
7	Printing	350	26,525,598,978
8	Office Furniture	322	28,096,034,340
9	Building Maintenance	237	98,957,237,339
10	Desktop & Laptop Computers	206	14,554,618,016
11	Road Rehabilitation	194	99,104,430,452
12	Vehicle Hire	178	4,188,791,442
13	Building Materials	173	95,600,197,926
14	Electrical Materials	154	109,047,705,299
15	Equipment Spares & Maintenance	144	4,798,324,798
16	Building Construction	134	217,308,930,479
17	Medical Drugs, Equipment, Consumables & Reagent	116	71,455,021,185
18	Internet & Communications	111	7,306,611,003
19	Generator Spares & Maintenance	109	5,031,534,821
20	Rice & Diet	105	181,050,230,821
21	Bank Consumables	104	4,131,290,900
22	Agricultural Crops, Inputs & Seeds	94	38,399,498,195
23	Consultancy Services	84	51,317,359,679
24	Motor Bike & Tricycle Purchase	77	8,201,140,351
25	Cleaning & Fumigation Services	75	6,055,524,730
26	Motor Bike & Tricycle Spares & Maintenance	75	394,352,528
27	Road Construction	72	26,838,771,857
28	Rain Gears	70	12,130,010,470
29	Security Services	67	3,519,052,448
30	Fixtures & Fittings	64	4,944,225,300
31	Uniforms	58	5,412,901,750
32	ICT Equipment & Materials	57	46,594,112,004
33	Air Ticket	52	10,391,497,129
34	Application & Software	51	36,509,838,872
35	IVS Tools	45	6,773,720,446
36	Vehicle Purchase	45	204,051,389,090
37	(blank)	45	17,599,466,975
38	Generator Purchase	40	8,102,044,792
39	Equipment	37	9,533,716,617
40	IT Equipment	32	2,376,711,850
41	Cleaning Materials	31	1,125,035,045
42	Safety Gears	30	2,168,302,956
43	Plumbing Materials & Equipment	29	576,967,273
44	Solar Installation & Accessories	29	4,306,275,125
45	Furniture Fabrication & Repairs	28	704,462,175
46	Advertisement	24	74,002,000
47	Teaching and Learning Materials	24	50,597,238,324
48	Souvenir & Gifts	23	3,986,286,000
49	Fuel & Lubricant	22	1,651,428,750
50	Sign Post Construction & Installation	21	1,011,314,800
51	Agricultural Equipment	19	11,622,921,682
52	Hand Dug Well & Bore Hole Maintenance	17	811,932,108
53	Hospitality Items	17	1,487,610,791
54	Sports Gear & Equipment	16	248,557,010
55	Office Supplies	15	591,832,500
56	Veterinary Drugs	15	369,683,500
57	Water Treatment Chemicals	15	1,122,582,103
58	COVID-19 Items	14	197,105,000
59	Audio Visual	13	357,078,000
60	Ferry Maintenance	13	2,103,305,000
61	Livestock & Consumables	13	1,008,226,000
62	Non Consultancy Services	9	520,342,491
63	Electrical Works	8	523,341,750
64	Equipment Hire	8	32,792,510,000
65	Assistive Technologies & Devices	7	576,499,365
66	Network Equipment	7	10,821,895,000
67	School Furniture	7	296,680,000
68	Training	7	177,402,600
69	Boat Hire	6	39,435,000
70	Kitchen Utensils	6	138,600,000
71	Motor Bike & Tricycle Hire	6	488,412,000
72	Production of License & VIC Cards	6	828,876,000
73	Sanitary Tools	6	286,331,750
74	Hand Dug Well & Bore Hole	4	3,828,669,755
75	Medical Services	4	2,198,694,000
76	Pipes & Fittings	4	152,193,000
77	Batteries	3	26,670,000
78	Boat Shed & Out Board Engine	3	413,200,000
79	Booth Construction	3	139,230,000
80	Fish Pond Construction & Maintenance	3	216,767,000



81	IEC Equipment & Materials	3	211,850,000
82	Rent	3	127,205,150
83	Used Clothing	3	9,750,000
84	20ft Containers	2	138,000,000
85	Agro Chemicals	2	655,826,850
86	Back Pack Bags	2	97,700,000
87	Drugs	2	1,495,909,165
88	Electrical Equipment	2	609,650,000
89	Equipment	2	92,000,000
90	IPC Items	2	49,900,000
91	Machinery Hire	2	98,540,000
92	Mattress	2	173,900,000
93	School Furniture	2	127,750,000
94	Security Equipment	2	183,030,000
95	Tool Kits	2	22,954,050
96	Working Tools	2	74,938,600
97	Agricultural Equipment Maintenance	1	69,750,000
98	Bus Stops	1	-
99	Cleaning Tools	1	2,025,000
100	Diet	1	8,950,000
101	Dog Tags	1	12,500,000
102	Fire Engines	1	11,266,365,000
103	Fishing Gears	1	4,008,170,000
104	Land Clearing	1	36,778,000
105	Land Rehabilitation	1	537,820,500
106	Marine Weather Station Installation & Maintenance	1	54,294,975
107	Media Services	1	9,600,000
108	Meters	1	12,000,000
109	Office Consumables	1	38,000,000
110	Office Equipment Maintenance	1	375,925,000
111	School Learning Materials	1	15,100,000
112	Sewing Machine	1	7,500,000
113	Soap Making Kit	1	5,400,000
114	Training	1	22,780,000

Table 10 (NPPA 2021)



HIGH VALUE PROCURED ITEMS IN 2021

Sn	ITEMS PROCURED	Number of Procurements for Item Category	Value of Procurements for Item Category (Le)
1	Building Construction	134	217,308,930,479
2	Vehicle Purchase	45	204,051,389,090
3	Rice & Diet	105	181,050,230,821
4	Office Equipment	604	139,966,271,976
5	Electrical Materials	154	109,047,705,299
6	Road Rehabilitation	194	99,104,430,452
7	Building Maintenance	237	98,957,237,339
8	Building Materials	173	95,600,197,926
9	Medical Drugs, Equipment, Consumables & Reagent	116	71,455,021,185
10	Consultancy Services	84	51,317,359,679
11	Teaching and Learning Materials	24	50,597,238,324
12	ICT Equipment & Materials	57	46,594,112,004
13	Office Stationery	607	39,783,059,584
14	Agricultural Crops, Inputs & Seeds	94	38,399,498,195
15	Application & Software	51	36,509,838,872
16	Equipment Hire	8	32,792,510,000
17	Vehicle Spares and Maintenance	576	30,342,114,943
18	Office Furniture	322	28,096,034,340
19	Road Construction	72	26,838,771,857
20	Computer Consumables	358	26,621,973,924
21	Printing	350	26,525,598,978
22	Provision & Sundry Items	363	22,911,338,361
23	(blank)	45	17,599,466,975
24	Desktop & Laptop Computers	206	14,554,618,016
25	Refreshment & Hall Rental	358	14,199,252,449
26	Rain Gears	70	12,130,010,470
27	Agricultural Equipment	19	11,622,921,682
28	Fire Engines	1	11,266,365,000
29	Network Equipment	7	10,821,895,000
30	Air Ticket	52	10,391,497,129
31	Equipment	37	9,533,716,617
32	Motor Bike & Tricycle Purchase	77	8,201,140,351
33	Generator Purchase	40	8,102,044,792
34	Internet & Communications	111	7,306,611,003
35	IVS Tools	45	6,773,720,446
36	Cleaning & Fumigation Services	75	6,055,524,730
37	Uniforms	58	5,412,901,750
38	Generator Spares & Maintenance	109	5,031,534,821
39	Fixtures & Fittings	64	4,944,225,300
40	Equipment Spares & Maintenance	144	4,798,324,798
41	Solar Installation & Accessories	29	4,306,275,125
42	Vehicle Hire	178	4,188,791,442
43	Bank Consumables	104	4,131,290,900
44	Fishing Gears	1	4,008,170,000
45	Souvenir & Gifts	23	3,986,286,000
46	Hand Dug Well & Bore Hole	4	3,828,669,755
47	Security Services	67	3,519,052,448
48	IT Equipment	32	2,376,711,850
49	Medical Services	4	2,198,694,000
50	Safety Gears	30	2,168,302,956
51	Ferry Maintenance	13	2,103,305,000
52	Fuel & Lubricant	22	1,651,428,750
53	Drugs	2	1,495,909,165
54	Hospitality Items	17	1,487,610,791
55	Cleaning Materials	31	1,125,035,045
56	Water Treatment Chemicals	15	1,122,582,103
57	Sign Post Construction & Installation	21	1,011,314,800
58	Livestock & Consumables	13	1,008,226,000
59	Production of License & VIC Cards	6	828,876,000
60	Hand Dug Well & Bore Hole Maintenance	17	811,932,108
61	Furniture Fabrication & Repairs	28	704,462,175
62	Agro Chemicals	2	655,826,850
63	Electrical Equipment	2	609,650,000
64	Office Supplies	15	591,832,500
65	Plumbing Materials & Equipment	29	576,967,273
66	Assistive Technologies & Devices	7	576,499,365
67	Land Rehabilitation	1	537,820,500
68	Electrical Works	8	523,341,750
69	Non Consultancy Services	9	520,342,491
70	Motor Bike & Tricycle Hire	6	488,412,000
71	Boat Shed & Out Board Engine	3	413,200,000
72	Motor Bike & Tricycle Spares & Maintenance	75	394,352,528
73	Office Equipment Maintenance	1	375,925,000
74	Veterinary Drugs	15	369,683,500



75	Audio Visual	13	357,078,000
76	School Furniture	7	296,680,000
77	Sanitary Tools	6	286,331,750
78	Sports Gear & Equipment	16	248,557,010
79	Fish Pond Construction & Maintenance	3	216,767,000
80	IEC Equipment & Materials	3	211,850,000
81	COVID-19 Items	14	197,105,000
82	Security Equipment	2	183,030,000
83	Training	7	177,402,600
84	Mattress	2	173,900,000
85	Pipes & Fittings	4	152,193,000
86	Booth Construction	3	139,230,000
87	Kitchen Utensils	6	138,600,000
88	20ft Containers	2	138,000,000
89	School Furniture	2	127,750,000
90	Rent	3	127,205,150
91	Machinery Hire	2	98,540,000
92	Back Pack Bags	2	97,700,000
93	Equipment	2	92,000,000
94	Working Tools	2	74,938,600
95	Advertisement	24	74,002,000
96	Agricultural Equipment Maintenance	1	69,750,000
97	Marine Weather Station Installation & Maintenance	1	54,294,975
98	IPC Items	2	49,900,000
99	Boat Hire	6	39,435,000
100	Office Consumables	1	38,000,000
101	Land Clearing	1	36,778,000
102	Batteries	3	26,670,000
103	Tool Kits	2	22,954,050
104	Training	1	22,780,000
105	School Learning Materials	1	15,100,000
106	Dog Tags	1	12,500,000
107	Meters	1	12,000,000
108	Used Clothing	3	9,750,000
109	Media Services	1	9,600,000
110	Diet	1	8,950,000
111	Sewing Machine	1	7,500,000
112	Soap Making Kit	1	5,400,000
113	Cleaning Tools	1	2,025,000
114	Bus Stops	1	-

Table 11 (NPPA 2021)



PROCUREMENT ACTIVITIES/CONTRACTS *WITHOUT* NAMES OF SUPPLIES/CONTRACTORS/CONSULTANTS BY MDA'S

Sn	Name of MDA'S & Local Councils	Number of Procurements <i>without</i> Supplier/Contractor/Consultant Names	Value of Procurements <i>without</i> Supplier/Contractor/Consultant Names (Le)
1	Sierra Leone Free Education Project (SLFEP)	7	113,266,753,600
2	Electricity Distribution and Supply Authority (EDSA)	15	103,338,834,000
3	Ministry of Basic and Senior Secondary Education (MBSSE)	5	65,986,629,376
4	National Revenue Authority (NRA)	44	22,682,396,697
5	Ministry of Fisheries and Marine Resources (MFMR)	10	5,913,070,871
6	Ministry of Water Resources (MWR)	15	3,041,053,200
7	Kenema District Council	24	2,735,339,623
8	Millennium Challenge Coordinating Unit	3	2,611,786,275
9	Ministry of Labour and Social Security (MLSS)	19	1,829,323,000
10	Kailahun District Council	12	1,282,010,500
11	National Fire Force (NFF)	20	1,070,408,700
12	Sierra Leone Regional Rice Value Chain	2	897,200,000
13	Environmental Protection Agency (EPA)	15	475,135,205
14	Rokel Commercial Bank (RCB)	12	334,016,150
15	Bo District Council	3	319,672,500
16	Kenema City Council	10	313,613,000
17	Human Resource Management Office (HRMO)	2	301,563,136
18	Administrator & Registrar General's Office (OARG)	1	300,000,000
19	Koidu New Sengbehun City Council (KNSCC)	24	289,425,000
20	Port Loko District Council	1	283,386,600
21	Ministry of Energy (MOE)	3	240,764,000
22	Western Area District Council (Ward C)	1	198,000,000
23	Independent Procurement Review Panel (IPRP)	1	143,152,000
24	Sierra Leone Housing Corporation (SALHOC)	25	110,187,000
25	Sierra Leone Broadcasting Corporation [SLBC]	10	109,602,500
26	Office of the Chief Minister	3	104,992,500
27	Accountant General'S Department (AGD)	2	102,500,000
28	Ministry of Lands Housing and Country Planning (MLHCP)	6	76,900,000
29	Project Fudiciary Management Unit (PFMU)	2	55,202,500
30	Medical and Dental Council of Sierra Leone (MDCSL)	24	51,287,000
31	Sierra Leone Produce Monitoring Board (SLPMB)	3	35,630,000
32	National Insurance Company Limited (NIC)	3	20,478,000
33	Civil Service Training College	2	20,200,000
34	National Water Resources Management Agency (NWRMA)	3	19,250,000
35	Sierra Leone Ports Authority (SLPA)	3	17,630,000
36	Teaching Service Commission (TSC)	1	17,100,000
37	National Drug Law Enforcement Agency (NDLEA)	3	9,210,442
38	Sierra Leone Electricity and Water Regulatory Commission	1	6,715,087
39	Sierra Leone Commercial Bank (SLCB)	1	4,088,250
40	Tertiary Education Commission (TEC)	1	3,024,000

Table 12 (NPPA 2021)