



ANNUAL **PUBLIC PROCUREMENT COMPLIANCE ASSESSMENT** REPORT 2022





FOREWORD

In fulfillment of its statutory function outlined in Section 14(2)(m) of the Public Procurement Act of 2016, which mandates the National Public Procurement Authority (NPPA) to “**prepare an annual report on the overall functioning of the public procurement system, including a profile of procurement activities,**” the NPPA is pleased to present the **2022 Annual Public Procurement Compliance Assessment Report**. This report is a critical reflection of the state of public procurement practices in Sierra Leone, providing a comprehensive assessment of the nation's strides toward embedding transparency, accountability, and efficiency in procurement processes, a critical pillar for sustainable development and economic growth. The report provides key insights into compliance levels with the legal and procedural frameworks, highlights spending trends, identifies systemic challenges and opportunities for improvement across 180 (one hundred and eighty) procuring entities during the financial year ending December 2022.

Over the past year, the National Public Procurement Authority (NPPA) has continued to spearhead reforms aimed at improving procurement compliance among procuring entities in the country. Public procurement remains at the heart of government service delivery and economic management. It underscores the pivotal role that procurement plays in driving inclusive economic growth, advancing social objectives, and ensuring effective service delivery in the country. As the Government remains the largest spender in the economy, responsible procurement practices are vital to achieving sustainable value for money, stimulating economic development, and improving the quality of public services.

The procurement process continues to show positive trends with 91% of entities having functioning procurement committees and 92% operating with approved procurement plans. However, 9% of entities still lack functioning procurement committees, and there is room for improvement in the implementation and endorsement of procurement plans by the National Public Procurement Authority (NPPA) and Ministry of Finance (MoF). The report further revealed that 94% of PEs have procurement officers, with 90% maintaining functional procurement units, indicative of an increasingly structured approach. From the 5,988 (Five thousand nine hundred and eighty-eight) procurement activities reviewed, significant insights emerge regarding planned and executed procurement. While Le 64,133,704,727 (Sixty-four billion, one hundred thirty-three million, seven hundred four thousand, seven hundred twenty-seven Leones) of the procurement value were executed as in the approved procurement plans, deviations from the approved plans during execution amounted to Le 93,864,155,596 (Ninety-Three Billion, Eight Hundred Sixty-Four Million, One Hundred Fifty-Five Thousand, Five Hundred Ninety-Six Leones) of the value, necessitating better planning and execution strategies. The increasing adoption of competitive bidding methods of International Competitive Bidding (ICB) and National Competitive Bidding (NCB) (1,079 activities worth Le 125,458,932,302 (One Hundred and Twenty-five Billion, Four Hundred and Fifty-eight Million, Nive Hundred and Thirty-two Thousand, Three Hundred and Two Leones) marks progress.



Despite significant progress in the reform of the procurement landscape since 2018, challenges remain. Key issues identified include inadequate procurement planning, over-reliance on the Request for Quotation method, limited capacity-building for procurement staff, delayed payments to suppliers, and inefficient filing systems persist. These challenges hinder competition, inflate costs, and hinder the full realization of the potential benefits of public procurement.

In the face of fiscal constraints, the findings and recommendations outlined in this report are more relevant than ever. They serve as a roadmap for enhancing the efficiency, effectiveness, and transparency of the public procurement system. By addressing the gaps identified, the NPPA seeks to foster sustainable economic growth, encourage the participation of Small and Medium Enterprises (SMEs), and deliver better outcomes for the people of Sierra Leone.

The NPPA remains committed to continuous improvement and calls upon policymakers, decision-makers, and stakeholders to act on the recommendations herein. This report is not only a reflection of the current state of public procurement in Sierra Leone but also a blueprint for advancing its efficiency, transparency, and overall impact on the nation's development goals.



Fodie J. Konneh (MCIPS)
Chief Executive Officer



LIST OF ACRONYMS

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



EXECUTIVE SUMMARY

The **2022 Annual Public Procurement Compliance Assessment Report**, prepared in compliance with Section 14(2)(m) of the Public Procurement Act of 2016, by the National Public Procurement Authority (NPPA) provides a comprehensive review of procurement activities in Sierra Leone for the year 2022. A total of 5,988 (Five thousand, nine hundred and eighty-eight) procurement activities, with a cumulative value of Le 197,827,741,776 (One hundred and ninety-seven billion, eight hundred and twenty-seven million, seven hundred and forty-one thousand, seven hundred and seventy-six Leones), were assessed across 180 (One Hundred and Eighty) procuring entities, showcasing the critical role public procurement plays in government operations and fiscal management. These entities include Ministries, Departments, Agencies (MDAs), Local Councils, Embassies, High Commissions, Donor-Funded Projects, and State-Owned Enterprises.

The NPPA, established in 2004, plays a critical role in fostering efficient and transparent procurement practices, ensuring that public funds are used judiciously. Its work aims to promote fairness, accountability, competitiveness, transparency in public procurement processes, and adherence to legal and regulatory frameworks within Sierra Leone's public procurement system, with the overarching goal of achieving value for money in government expenditures. As part of its mandate, the NPPA undertakes annual reviews to assess compliance with the legal framework governing procurement in Sierra Leone. Public procurement is essential to government operations, enabling the acquisition of goods, services, and works vital for the delivery of public services.

This report presents an analytical review of the compliance levels of procuring entities with the procurement legal framework, focusing on procurement systems and spending patterns across various sectors. Despite notable progress since the decentralization of procurement in 2004, persistent challenges such as inadequate procurement planning, over-reliance on non-competitive methods like the Request for Quotation (RFQ), limited contract management, and knowledge gaps among procurement practitioners continue to undermine the system's effectiveness. These challenges are exacerbated by the lack of enforceable penalties for non-compliance in the current procurement legal framework, limiting the NPPA's ability to ensure full accountability.

The 2022 assessment revealed that 92% of procuring entities had an approved procurement plan, yet 37% of procurement activities were not executed as planned, leading to inefficiencies and unauthorized expenditures. The Request for Quotation (RFQ) method was heavily relied upon (68% of activities), often exceeding threshold limits, limiting competition and efficiency. Competitive methods, such as International Competitive Bidding (ICB) and National Competitive Bidding (NCB), accounted for only 18% of procurement activities. It was further noted that 90% of MDAs have dedicated procurement units, 85% of procurement units had adequate office facilities and 9% of procuring entities did not have a functioning procurement committee. However, capacity-building for procurement staff remains a critical area of concern, as 74% of procurement units lacked formal training programs. Moreover, only 26% of MDAs had established capacity training programs for their procurement staff, leaving a large gap in knowledge and professional development.



The NPPA has embarked on critical reforms, including the introduction of an electronic Government Procurement (e-GP) system aimed at automating procurement processes across the country. This system will help to increase transparency, improve efficiency, and expand supplier participation, ultimately enhancing the accountability and competitiveness of Sierra Leone's public procurement landscape.

The NPPA's continued efforts in strengthening procurement oversight, enhancing staff training, and expanding the use of competitive procurement methods are essential for building a more robust and transparent procurement environment in Sierra Leone. By improving compliance and procurement efficiency, the NPPA aims to foster greater business confidence, optimize public spending, and contribute to the country's economic growth.



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BACKGROUND

Public procurement plays a crucial role in Sierra Leone's economic and governance systems. As a cornerstone of public financial management, it ensures that public resources are utilized effectively, delivering value for money and fostering transparency, fairness, and accountability. Established under the Public Procurement Act of 2004 and amended in 2016, the National Public Procurement Authority (NPPA) is empowered to regulate, monitor, and provide guidance on public procurement practices in Sierra Leone. This Act provides the legal framework for the operations of the NPPA, making it the central authority responsible for ensuring compliance with procurement laws and guidelines.

The 2022 Annual Public Procurement Compliance Assessment Report reflects the NPPA's ongoing efforts to evaluate and improve the country's procurement systems. In accordance with Section 14(2)(m) of the Public Procurement Act (2016), this report provides a detailed review of the procurement processes conducted throughout the year. This includes a thorough review of procurement life cycles and compliance with the legal frameworks, offering insights into operational effectiveness and identifying areas for improvement. The findings in the report offer valuable insights into the performance of the procurement system and highlight areas that require attention to improve transparency, efficiency, and accountability.

Historically, public procurement in Sierra Leone has undergone significant transformation, evolving from colonial-era centralized systems to a decentralized framework aimed at enhancing flexibility and responsiveness. Public procurement accounts for a significant share of the country's GDP, underlining its economic importance. The volume of funds involved makes the procurement system a critical driver of economic development, good governance and service delivery. However, it also exposes the system to risks such as fraud, waste, and corruption, primarily due to its complexity and the large financial flows it generates. By adhering to principles such as competition, transparency, probity, and accountability, procurement systems contribute to institutional capacity-building and economic development. To mitigate these risks, the NPPA's oversight role is vital, ensuring that procurement processes are carried out in accordance with established legal and ethical standards. By maintaining robust controls and clear guidelines, the NPPA seeks to reduce inefficiencies and enhance the procurement system's credibility.

Despite the NPPA's robust legal framework and reforms, implementation challenges persist, including limited capacity-building opportunities for staff within procuring entities, resistance to fair competitive methods and transparency, delayed payment of suppliers, discrepancies between planned and executed procurement activities requiring the need for better alignment with approved plans, delays in contract completion, variations between contract award and completion values highlight areas requiring further monitoring and the overreliance on RFQ method. However, the introduction of technologies like the Electronic Government Procurement (eGP) system will help enhance transparency, reduced opportunities for corruption, and improved process efficiency.



The 2022 compliance assessment report offers a snapshot of procurement activities, reflecting not only the volume of procurement but also the challenges and successes encountered. The report underscores the need for capacity-building among procurement professionals, enhanced oversight mechanisms, and continuous training. These efforts, coupled with the use of standardized procurement tools, effective monitoring, and adherence to legal frameworks, are pivotal for improving the credibility and efficiency of Sierra Leone's procurement system. The importance of transparency, fairness, and accountability in the procurement cycle, which are essential principles for fostering good governance, efficient service delivery and economic growth cannot be overemphasized.

Through this report, the NPPA reaffirms its commitment to strengthening procurement processes, ensuring that public funds achieve their intended outcomes and contribute meaningfully to Sierra Leone's economic and social development.

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 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 2022 Annual Public Procurement Compliance Assessment Report, produced by the National Public Procurement Authority (NPPA), presents a comprehensive assessment of Sierra Leone's public procurement landscape during the financial year. In fulfillment of its statutory mandate under Section 14(2)(m) of the Public Procurement Act of 2016, this report provides an in-depth analysis of procurement activities, highlighting compliance levels of procuring entities with the legal and regulatory frameworks, spending patterns, and the overall efficiency and effectiveness of the procurement process across various procuring entities in the public sector, which is a critical component of public financial management in Sierra Leone. The procurement process involves careful planning, fair and transparent supplier selection, and effective contract management to achieve value for money in public expenditure management. Its effective implementation ensures that public funds are used efficiently and deliver value for money.

As the Government of Sierra Leone continues its efforts to reform the public procurement system, a key objective remains achieving value for money in public expenditure management. Effective public procurement does not only ensure the efficient use of public funds but also ensures that public expenditures through the effective acquisition of goods, services, and works contribute meaningfully to national development objectives, fostering economic growth, and supporting sustainable service delivery in a transparent, accountable, and sustainable ways essential for the smooth functioning of government operations and directly impacts service delivery, and overall economic development. The NPPA's reform efforts align with the broader goals of the Government's Agenda for Change, which seeks to improve the overall governance of the public procurement process.

This report aims to assess the current state of Sierra Leone's procurement sector, identifying risks and challenges, and evaluate the compliance of procuring entities with the legal and regulatory frameworks, and proposing actionable strategies to enhance the effectiveness of procurement practices across the public sector. It also highlights key trends in procurement spending, providing actionable insights into areas for improvement. Through a rigorous analysis of procurement activities, the NPPA aims to uncover inefficiencies, misalignment with national development goals, and gaps in transparency, which hinder the potential of the procurement system. In addition to assessing procedural adherence, financial management, and effective contract management, this report emphasizes the importance of accurate data and analytics in managing procurement. A comprehensive understanding of government spending patterns is essential for informed decision-making and efficient resource utilization. It highlights the importance of timely data collection, expenditure analysis, and the implementation of procurement policies that support competitive and cost-effective sourcing decisions to improve procurement outcomes and ensure better service delivery.

Despite notable progress in Sierra Leone's public procurement reforms, challenges persist, particularly in the availability and quality of data regarding government procurement data. The absence of comprehensive data on what the government is purchasing, how it is being procured, and from whom, complicates efforts to optimize public funds. This report underscores the need for robust spend analysis to better



understand the government's procurement landscape, enabling the formulation of more effective procurement policies and strategies that ensure optimal resource utilization. This ensures that the public procurement system operates efficiently, transparently, and effectively.

Despite the successes, there remain challenges. Disappointingly, despite prior notification and repeated reminders, the Ministry of Tourism & Cultural Affairs failed to comply with the annual assessment exercise by not providing the necessary documents to the review team. This action is contrary to the provisions outlined in sections 15 and 14(2)(m) of the Public Procurement Act of 2016, which mandate the timely submission of relevant documentation for review. The Ministry's non-compliance undermines the transparency and accountability components that are essential for fostering a competitive public procurement landscape, which is critical for economic growth.

Through this assessment, we hope to provide policymakers, procurement professionals, and other stakeholders with valuable insights into Sierra Leone's procurement landscape. It is hoped that the findings and recommendations from this assessment will contribute to the continuous improvement of the public procurement system, enhancing the effective management of public funds to achieve better outcomes in public procurement, ensuring that public resources are utilized transparently, efficiently, and in alignment with national development priorities, fostering economic growth, and improving the delivery of public services, and the continuous development of Sierra Leone.

Roles/Responsibilities within Procuring Entities

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

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



Scope of the 2022 Public Procurement Compliance Assessment Report

The National Public Procurement Authority (NPPA), in line with its regulatory mandate under Section 14(2)(m) of the Public Procurement Act, 2016, conducted a comprehensive review of the level of procurement compliance in various procuring entities across the country. The report analyzes the effectiveness of existing procurement systems, assesses compliance with public procurement processes and procedures, and identifies challenges and barriers to competitiveness encountered during the year under review.

The 2022 Annual Public Procurement Compliance Assessment report is categorized in the following broad categories:

- Procurement Systems Assessment
- Procurement Processes Assessment
- Procurement Systems and Process Assessment in selected Embassies and High Commissions
- Summary Findings and Recommendations
- Procuring Entity Based Report

Based on the data collected and analyzed for the 2022 financial year, the NPPA reviewed 5,988 (Five thousand, nine hundred and eighty-eight) procurement activities executed by 180 (One Hundred and Eighty) procuring entities 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).

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

1. Procurement Systems Assessment

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

2. Procurement Compliance Assessment

- a) Total number and value of procurement activities executed in 2022
- b) Trend Analysis of procurement activities from 2018 to 2022



- c) Total number and value of planned versus unplanned procurement activities undertaken in 2022
- d) Total number and value of procurement activities implemented at Regional levels.
- 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 used in 2022
- i) The various methods of procurement used in 2022
- j) The highest spending procuring entities in 2022.
- k) The most contracted suppliers in 2022
- l) The highest expensed items in 2022.
- m) The highest paid Government suppliers in 2022.
- n) The most frequently procured items in 2022.

3. Procurement Systems and Compliance Assessment in selected Embassies and High Commissions for 2022 financial year

4. 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 2022
- i) The various methods of procurement used in 2022
- j) A detailed report on each entity that was reviewed clearly showing its spending analysis, compliance level with the legal framework.
- k) Key observations and recommendations to improve its procurement operations.



METHODOLOGY

The NPPA, through its team of Assessors stationed at various procuring entities, conducted a comprehensive review of procurement documents across the country. Data collection was carried out using a questionnaire configured on the Kobo Collect Tool, which was accessed via smart tablets issued to the Assessors. The review process encompassed the entire procurement lifecycle, from planning and initiation to execution and completion, including an evaluation of the overall procurement system within each entity. The team meticulously reviewed a wide range of documents, such as procurement plans, meeting minutes, bidding documents, invitations for bids, evaluation reports, and other key records related to procurement activities. This rigorous approach ensured a comprehensive assessment of compliance and performance in line with national procurement standards.



2022 PUBLIC PROCUREMENT ACTIVITIES OUTLOOK

1) Sierra Leone's Procurement Systems Assessment for 2022

For the 2022 Annual Public Procurement Systems Compliance Assessments, the NPPA reviewed 136 (One hundred and thirty-six) procuring entities in line with the NPPA's statutory mandate provided for in the Public Procurement Act, 2016. The table below provides summary details of the various key system procurement indicators reviewed for the financial year under review.

A detailed analysis of the various indicators is provided in the subsequent subsections.

2022 ANNUAL PROCUREMENT SYSTEMS AND PROCESSES DASHBOARD			
Sn	KEY PROCUREMENT INDICATORS	QUANTITY	% NUMBER OF PROCUREMENT ACTIVITIES
2022 ANNUAL PROCUREMENT SYSTEMS ANALYSIS			
1	Total Procuring Entities Reviewed	136	
2	MDA's with Procurement Unit	122	90%
3	MDA's without Procurement Unit	14	10%
4	MDA's with Procurement Officers	128	94%
5	MDA's without Procurement Officers	8	6%
6	Procurement Unit with a procurement office	115	85%
7	Procurement Unit without a procurement office	21	15%
8	Ideal Office for Procurement Unit	112	82%
9	Office NOT Ideal for Procurement Unit	23	17%
10	Adequate Facilities	115	85%
11	Inadequate Facilities	21	15%
12	Office Computers Available	129	95%
13	Office Computers NOT Available	7	5%
14	Office Space Ideal for Filling of Procurement Records	110	81%
15	Office Space NOT Ideal for Filling of Procurement Records	26	19%
16	Capacity Training Program for Procurement Staff	35	26%
17	NO Capacity Training Program for Procurement Staff	101	74%
18	Procuring Entity with Functioning Procurement Committee	124	91%
19	Procuring Entity without Functioning Procurement Committee	12	9%
20	Procuring Entity with an Approved / Signed Procurement Plan	125	92%
21	Procuring Entity without an Approved / Signed Procurement Plan	11	8%
22	Procurement Plan Reviewed and Endorsed by NPPA/MoF	98	72%
23	Procurement Plan NOT Reviewed and Endorsed by NPPA/MoF	38	28%
24	Procuring Entity with functioning Goods Received and inspection committee	94	69%
25	Procuring Entity without functioning Goods Received and inspection committee	42	31%
26	Procuring Entity WITH Signed Contract Register	105	77%
27	Procuring Entity WITHOUT Signed Contract Register	31	23%
28	Legal Framework Available (Act, Regulation & Manual)	117	86%
29	Legal Framework NOT Available (Act, Regulation & Manual)	19	14%
30	Procuring Entity WITH Supplier Data Base	119	88%
31	Procuring Entity WITHOUT Supplier Data Base	17	13%



The table below provides details of the various procuring entities reviewed for the system analysis.

	Names of Procuring Entities
1	Accountant General'S Department (AGD)
2	Administrator & Registrar General's Office (OARG)
3	Agricultural Valuechain Development Program (AVDP)
4	Anti-Corruption Commission (ACC)
5	Audit Service Sierra Leone (ASSL)
6	Bank of Sierra Leone (BSL)
7	Bo City Council
8	Bo District Council
9	Bonthe District Council
10	Bonthe Municipal Council
11	Central Intelligence and Security Unit (CISU)
12	Civil Service Training College
13	College of Medicine and Allied Health Sciences (COMAHS)
14	Conservative Trust Fund
15	Eastern Technical University
16	Electricity Generating and Transmission Company (EGTC)
17	Enviromental Protection Agency (EPA)
18	Ernest Bai Koroma University of Science and Technology (Magburaka)
19	Ernest Bai Koroma University of Science and Technology (Makeni)
20	Financial Intelligence Unit (FIU)
21	Fourah Bay College (FBC)
22	Freetown City Council (FCC)
23	Freetown Teachers College (FTC)
24	Government Printing Department (GPD)
25	Guma Valley Water Company (GVWC)
26	House of Parliament (HOP)
27	Human Resource Management Office (HRMO)
28	Human Right Commission Sierra Leone (HRCSL)
29	Independent Media Commission (IMC)
30	Institute of Public Administration and Management (IPAM)
31	Kailahun District Council
32	Kambia District Council
33	Karene District Council
34	Kenema City Council
35	Kenema District Council
36	Koidu New Sengbehun City Council (KNSCC)
37	Koinadugu District Council
38	Kono District Council
39	Law Reform Commission (LRC)
40	Legal Aid Board Sierra Leone
41	Local Government Service Commission (LGSC)
42	Makeni City Council
43	Ministry of Agriculture and Forestry (MAF)
44	Ministry of Defence (MOD)
45	Ministry of Energy (MOE)
46	Ministry of Environment (MoE)
47	Ministry of Finance (MOF)
48	Ministry of Fisheries and Marine Resources (MFMR)
49	Ministry of Foreign Affairs and International Cooperations (MoFAIC)
50	Ministry of Gender and Children's Affairs (MGCA)
51	Ministry of Health and Sanitation (MoHS)
52	Ministry of Information and Communication (MIC)
53	Ministry of Labour and Social Security (MLSS)
54	Ministry of Lands, Housing and Country Planning (MLHCP)
55	Ministry of Local Government and Rural Development (MLGRD)
56	Ministry of Mines and Mineral Resources (MMMR)
57	Ministry of Planning and Economic Development (MOPED)
58	Ministry of Political and Public Affairs (MPPA)
59	Ministry of Social Welfare (MSW)
60	Ministry of Tertiary and Higher Education (MTHE)



61	Ministry of Trade and Industry (MTI)
62	Ministry of Transport and Aviation (MTA)
63	Ministry of Water Resources (MWR)
64	Ministry of Western Area
65	Moyamba District Council
66	National Commission for Social Action (NaCSA)
67	National Council for Technical Vocational and other Awards (NCTVA)
68	National Disaster Management Agency (NDMA)
69	National Drug Law Enforcement Agency (NDLEA)
70	National Electoral Commission (NEC)
71	National Emergency Medical Service (NEMS)
72	National Fertilizer Regulatory Agency (NaFRA)
73	National Fire Force (NFF)
74	National Hiv/Aids Secretariate
75	National Insurance Company Limited (NIC)
76	National Medical Supplies Agency (NMSA)
77	National Protected Area Authority (NPAA)
78	National Sport Authority (NSA)
79	National Telecommunications Commission (NATCOM)
80	National Tourist Board (NTB)
81	National Water Resources Management Agency (NWRMA)
82	National Youth Commission (NAYCOM)
83	Njala University (Bo Campus)
84	Njala University (Mokondeh Campus)
85	Nuclear safety and Radiation Protection Agency (NSRPA)
86	Office of National Security (ONS)
87	Office of the Chief Minister
88	Office of the Ombudsman
89	Office of the Vice President
90	Petroleum Regulatory Agency (PRA)
91	Pharmacy Board of Sierra Leone
92	Political Parties Registration Commission (PPRC)
93	Port Loko City Council
94	Port Loko District Council
95	Project Fiduciary Management Unit (PFMU)
96	Public Sector Reform Unit (PSRU)
97	Public Service Commission (PSC)
98	Pujehun District Council
99	Right to Access Information Commission (RAIC)
100	Road Maintenance Fund Administration (RMFA)
101	Sierra Leone Agribusiness & Rice Value Chain Support Project (SLARiS)-Moyamba
102	Sierra Leone Agricultural Research Institute (SLARI)
103	Sierra Leone Airport Authority (SLAA)
104	Sierra Leone Broadcasting Corporation [SLBC]
105	Sierra Leone Civil Aviation Authority [SLCAA]
106	Sierra Leone Correctional Service (SLCS)
107	Sierra Leone Extrative Industry Transparency Initiative (SLEITI)
108	Sierra Leone Insurance Commission (SLICOM)
109	Sierra Leone Local Content Agency (SLLCA)
110	Sierra Leone Maritime Administration (SLMA)



111	Sierra Leone Metrological Agency
112	Sierra Leone National Commission on Small Arms (SLeNCSA)
113	Sierra Leone Petroleum Directorate (PDSL)
114	Sierra Leone Ports Authority (SLPA)
115	Sierra Leone Postal Service (SALPOST)
116	Sierra Leone Produce Marketing Company (SLPMC)
117	Sierra Leone Produce Monitoring Board (SLPMB)
118	Sierra Leone Regional Rice Value Chain Development Project (SLRRVDP)
119	Sierra Leone Road Transport Corporation (SLRTC)
120	Sierra Leone Shipping Agency (SLSA)
121	Sierra Leone Standards Bureau (SLSB)
122	Sierra Leone Telecommunications Company (SIERRATEL)
123	Sierra Leone Water Company (SALWACO)
124	Statistics Sierra Leone (SSL)
125	Teaching Service Commission (TSC)
126	Tonkolili District Council
127	University of Sierra Leone (USL)
128	Western Area Rural District Council (WARD-C)
129	Decentralization Secretariat
130	Independent Procurement Review Panel (IPRP)
131	Medical and Dental Council of Sierra Leone (MDCSL)
132	National Commission for Democracy (NCD)
133	National Youth Service (NYS)
134	Public Private Partnership Unit (PPPU)
135	Small and Medium Enterprise Development Agency (SMEDA)
136	Tertiary Education Commission (TEC)

a) Procuring Entities with and **without** Functioning Procurement Units

Based on the procurement system review data, 122 (one hundred and twenty-two) procuring entities have established and operational procurement units in compliance with Section 19 of the Public Procurement Act, 2016. A well-functioning procurement unit is essential for ensuring that procurement processes are not only efficient and transparent but also in full compliance with legal and regulatory requirements. The units help ensure value for money and enhance the overall effectiveness of the entity.

However, the review also revealed that 14 (fourteen) procuring entities lack established and well-functioning procurement units. The absence of such units poses significant risks, including inefficiency, lack of transparency, and susceptibility to corrupt practices.



The table below provides details of various procuring entities **without** established and a well-functioning Procurement Units

Sn	Names of Procuring Entities
1	Civil Service Training College
2	Decentralization Secretariat
3	Independent Procurement Review Panel (IPRP)
4	Ministry of Environment (MoE)
5	Ministry of Political and Public Affairs (MPPA)
6	National Commission for Democracy (NCD)
7	Office of National Security (ONS)
8	Public Private Partnership Unit (PPPU)
9	Public Sector Reform Unit (PSRU)
10	Right to Access Information Commission (RAIC)
11	Sierra Leone Broadcasting Corporation [SLBC]
12	Sierra Leone Extrative Industry Transparency Initiative (SLEITI)
13	Teaching Service Commission (TSC)
14	Tertiary Education Commission (TEC)

b) Procuring Entities with and **without Qualified Procurement Practitioner**

The system data analysis revealed that 128 (one hundred and twenty-eight) procuring entities have skilled, well-trained, and knowledgeable procurement practitioners in place. The availability of qualified personnel forms a robust foundation for ensuring procurement processes are executed effectively, efficiently, and in compliance with relevant regulations and best practices.

However, during the procurement systems review, the team identified that 8 (eight) procuring entities lack well-qualified, trained, and knowledgeable procurement practitioners. This situation constitutes a violation of Section 19(1) of the Public Procurement Act, 2016. The absence of skilled procurement personnel undermines the efficiency and effectiveness of procurement processes, potentially causing delays, higher costs, and inefficient resource utilization. Furthermore, such gaps make it challenging to ensure compliance with legal and regulatory requirements.

The table below provides details of various procuring entities **without** Assigned Procurement Staff

	Names of Procuring Entities
1	Decentralization Secretariat
2	Independent Procurement Review Panel (IPRP)
3	Medical and Dental Council of Sierra Leone (MDCSL)
4	National Commission for Democracy (NCD)
5	National Youth Service (NYS)
6	Public Private Partnership Unit (PPPU)
7	Small and Medium Enterprise Development Agency (SMEDA)
8	Tertiary Education Commission (TEC)



c) Procuring Entities with and **without** Functioning of Procurement Committees

During the review of procurement systems, data revealed that 124 (one hundred and twenty-four) procuring entities have well-functioning Procurement Committees, in compliance with Section 18(1) of the Public Procurement Act, 2016. This is a positive development for public procurement, as a well-functioning procurement committee provides essential oversight, ensuring that procurement processes are conducted fairly and ethically. This oversight helps prevent corruption, ensures value for money, and contributes to the overall effectiveness of both the entity and the procurement processes, thereby promoting better economic outcomes.

However, the data also revealed that 12 (twelve) procuring entities lacked a well-functioning procurement committee. The absence of such a committee can lead to inconsistent application of procurement standards and procedures, which may compromise the fairness and transparency of the procurement process.

A key challenge identified across the public procurement landscape is that many procurement committee members lack a clear understanding of their roles and responsibilities. This lack of clarity continues to undermine the effectiveness and efficiency of the public procurement process, hindering the successful implementation of procurement reforms.

The table below provides details of various procuring entities **without** Functioning of Procurement Committees

Sn	Names of Procuring Entities
1	Kono District Council
2	Ministry of Gender and Children's Affairs (MGCA)
3	National Council for Technical Vocational and other Awards (NCTVA)
4	National Fertilizer Regulatory Agency (NaFRA)
5	National Hiv/Aids Secretariate
6	National Protected Area Authority (NPAA)
7	Right to Access Information Commission (RAIC)
8	Sierra Leone Extrative Industry Transparency Initiative (SLEITI)
9	Sierra Leone Insurance Commission (SLICOM)
10	Sierra Leone Petroleum Directorate (PDSL)
11	Sierra Leone Telecommunications Company (SIERRATEL)
12	Small and Medium Enterprise Development Agency (SMEDA)

d) Procuring Entities with and **without** Reviewed, Signed and Approved Procurement Plans

The system data analysis indicated that 125 (one hundred and twenty-five) procuring entities fully adhered to Section 29 of the Public Procurement Act of 2016, which mandates all procuring entities to undertake comprehensive procurement planning. This



process aims to optimize public expenditures, ensuring they deliver maximum value while aligning with the broader objectives of the Act. Furthermore, the Act requires procuring entities to submit their procurement plans to both the National Public Procurement Authority (NPPA) and the Ministry of Finance for joint review, validation, and approval.

The table below provides information on procuring entities that developed procurement plans and presented their signed and approved procurement plans for review.

KEY PROCUREMENT INDICATORS	QUANTITY
Procuring Entity with an Approved / Signed Procurement Plan	125
Procuring Entity without an Approved / Signed Procurement Plan	11
Procurement Plan Reviewed and Endorsed by NPPA/MoF	98
Procurement Plans NOT Reviewed and Endorsed by NPPA/MoF	38

Based on the above table, a total of 125 (one hundred and twenty-five) procuring entities have reviewed, approved, and signed their procurement plans in fulfillment of the legal provisions enshrined in the PPA, 2016. This is a positive development, as it demonstrates significant adherence to formal procurement planning processes, an essential foundation for effective and transparent procurement management. However, 11 (eleven) procuring entities do not have approved or signed procurement plans. While this represents a relatively small proportion compared to the total, it still highlights a compliance gap that must be addressed to ensure all entities align with the legal and regulatory framework.

Of the 125 (one hundred and twenty-five) entities with approved procurement plans, 98 (ninety-eight) were reviewed and endorsed by the National Public Procurement Authority (NPPA) in collaboration with the Ministry of Finance (MoF), as mandated by the law.

Procurement activities that occur without inclusion in an approved plan are categorized as miss-procurement, which is concerning as it violates the principle of adhering to the budget approved by Parliament. Such actions can lead to unplanned financial obligations, escalating the state's liabilities. As a result, the government may be forced to redirect funds to cover these unforeseen expenditures, often at the expense of critical budgeted activities. This diversion disrupts planned development efforts, undermines fiscal discipline, and erodes public trust in the procurement system. Therefore, strict compliance with procurement planning and approval processes is essential to uphold transparency, accountability, and fiscal responsibility.

Overall, the data reveals a generally positive trend, with the majority of entities having approved procurement plans and most of those plans undergoing review and endorsement. Nevertheless, there are still a few entities without approved plans and a notable number of plans pending review. Ensuring that all procurement plans are



reviewed and endorsed promptly would enhance transparency, adherence to procurement standards, and ultimately improve both economic and operational outcomes.

The table below provides details of procuring entities **without** Signed and Approved Procurement Plans for the 2022 financial year

Sn	Names of Procuring Entities without Procurement Plans
1	Decentralization Secretariat
2	Ernest Bai Koroma University of Science and Technology (Makeni)
3	Kenema District Council
4	Medical and Dental Council of Sierra Leone (MDCSL)
5	Ministry of Gender and Children's Affairs (MGCA)
6	National Council for Technical Vocational and Other Awards (NCTVA)
7	National Fertilizer Regulatory Agency (NaFRA)
8	National Hiv/Aids Secretariate
9	Njala University (Bo Campus)
10	Sierra Leone Postal Service (SALPOST)
11	Sierra Leone Telecommunications Company (SIERRATEL)

The requirement under the National Public Procurement Act, 2016, mandating procuring entities to submit their procurement plans for joint review, validation, and approval by both the National Public Procurement Authority and the Ministry of Finance, is a crucial safeguard. This process ensures that procurement activities align with national priorities while promoting transparency and accountability.

The table below provides details of some of the procuring entities that **failed to submit their** Signed and Approved Procurement Plans to NPPA/MOF for joint review and endorsement in complete violation of Section 29 of the Public Procurement Act of 2016.



Sn	Names of Procuring Entities that failed to submit Procurement Plans for NPPA/MOF Approval
1	Ernest Bai Koroma University of Science and Technology (Makeni)
2	Kenema District Council
3	Bo District Council
4	Bonthe District Council
5	Fourah Bay College (FBC)
6	Government Printing Department (GPD)
7	Guma Valley Water Company (GVWC)
8	Human Resource Management Office (HRMO)
9	Kenema City Council
10	Ministry of Agriculture and Forestry (MAF)
11	Ministry of Energy (MOE)
12	Ministry of Information and Communication (MIC)
13	Ministry of Labour and Social Security (MLSS)
14	Ministry of Trade and Industry (MTI)
15	Ministry of Transport and Aviation (MTA)
16	National Commission for Democracy (NCD)
17	National Commission for Social Action (NaCSA)
18	National Drug Law Enforcement Agency (NDLEA)
19	National Electoral Commission (NEC)
20	National Emergency Medical Service (NEMS)
21	National Water Resources Management Agency (NWRMA)
22	National Youth Commission (NAYCOM)
23	National Youth Service (NYS)
24	Nuclear safety and Radiation Protection Agency (NSRPA)
25	Pharmacy Board of Sierra Leone
26	Political Parties Registration Commission (PPRC)
27	Port Loko City Council
28	Public Service Commission (PSC)
29	Right to Access Information Commission (RAIC)
30	Sierra Leone Airport Authority (SLAA)
31	Sierra Leone Civil Aviation Authority [SLCAA]
32	Sierra Leone Petroleum Directorate (PDSL)
33	Sierra Leone Produce Marketing Company (SLPMC)
34	Sierra Leone Produce Monitoring Board (SLPMB)
35	Sierra Leone Standards Bureau (SLSB)
36	Teaching Service Commission (TSC)

e) Procuring Entities with and **without the Legal framework (Act, Regulations, Manual)**

The analysis of the procurement system further revealed that 117 (one hundred and seventeen) procuring entities maintain copies of the Public Procurement Act, 2016, the Public Procurement Regulations, 2020, and the Procurement Manual. Unfortunately, 19 (nineteen) procuring entities do not maintain copies of the Public Procurement Act, 2016, the Public Procurement Regulations, 2020, and the Procurement Manual. This highlights the need for all procuring entities to maintain copies of these documents and consistently reference these legal instruments to ensure that their procurement processes comply with best practices and legal obligations.



The table below provides details of procuring entities **without** the Legal framework (Act, Regulations, Manual)

Sn	Names of Procuring Entities without Procurement Legal Framework (Act, Regulation & Manual)
1	Bonthe Municipal Council
2	Civil Service Training College
3	Conservative Trust Fund
4	Decentralization Secretariat
5	Medical and Dental Council of Sierra Leone (MDCSL)
6	Ministry of Gender and Children's Affairs (MGCA)
7	National Commission for Democracy (NCD)
8	National Council for Technical Vocational and other Awards (NCTVA)
9	National Hiv/Aids Secretariate
10	National Telecommunications Commission (NATCOM)
11	National Youth Service (NYS)
12	Right to Access Information Commission (RAIC)
13	Sierra Leone Broadcasting Corporation [SLBC]
14	Sierra Leone Correctional Service (SLCS)
15	Sierra Leone Extrative Industry Transparency Initiative (SLEITI)
16	Sierra Leone Insurance Commission (SLICOM)
17	Sierra Leone Shipping Agency (SLSA)
18	Sierra Leone Telecommunications Company (SIERRATEL)
19	Tertiary Education Commission (TEC)

f) Procuring Entities with and **without Functioning Inspection and Receipt Committee**

Based on the data, 94 (ninety-four) procuring entities have established Goods Received and Inspection (GR&I) committees in accordance with Regulation 147(1) of the Public Procurement Regulation, 2020. However, the data also revealed that 42 (forty-two) procuring entities have not established a GR&I committee. This regulation is vital for ensuring that goods received are thoroughly inspected and meet the specified requirements, thereby safeguarding the institution from potential risks such as fraud, wastage, and the acceptance of substandard goods. Ensuring that all procuring entities establish and maintain functional GR&I Committees is essential for enhancing the integrity and efficiency of the procurement process.

The table below provides details of procuring entities **without** established and functioning Goods Received and Inspection Committee



Sn	Names of Procuring Entities without established and functioning Goods Received and Inspection Committee
1	Bo City Council
2	Bonthe District Council
3	Bonthe Municipal Council
4	Ernest Bai Koroma University of Science and Technology (Magburaka)
5	Ernest Bai Koroma University of Science and Technology (Makeni)
6	Freetown Teachers College (FTC)
7	Human Right Commission Sierra Leone (HRCSL)
8	Independent Procurement Review Panel (IPRP)
9	Kambia District Council
10	Karene District Council
11	Koinadugu District Council
12	Kono District Council
13	Makeni City Council
14	Ministry of Gender and Children's Affairs (MGCA)
15	Ministry of Lands, Housing and Country Planning (MLHCP)
16	Ministry of Trade and Industry (MTI)
17	National Commission for Democracy (NCD)
18	National Council for Technical Vocational and other Awards (NCTVA)
19	National Electoral Commission (NEC)
20	National Fertilizer Regulatory Agency (NaFRA)
21	National Hiv/Aids Secretariate
22	National Youth Commission (NAYCOM)
23	National Youth Service (NYS)
24	Office of the Chief Minister
25	Petroleum Regulatory Agency (PRA)
26	Political Parties Registration Commission (PPRC)
27	Port Loko City Council
28	Port Loko District Council
29	Right to Access Information Commission (RAIC)
30	Sierra Leone Agribusiness & Rice Value Chain Support Project (SLARIS)-Moyamba
31	Sierra Leone Insurance Commission (SLICOM)
32	Sierra Leone Postal Service (SALPOST)
33	Sierra Leone Produce Marketing Company (SLPMC)
34	Sierra Leone Produce Monitoring Board (SLPMB)
35	Sierra Leone Road Transport Corporation (SLRTC)
36	Sierra Leone Telecommunications Company (SIERRATEL)
37	Sierra Leone Water Company (SALWACO)
38	Small and Medium Enterprise Development Agency (SMEDA)
39	Teaching Service Commission (TSC)
40	Tertiary Education Commission (TEC)
41	Tonkolili District Council
42	Western Area Rural District Council (WARD-C)

g) Procuring Entities with and **without** Contract Register

The data analysis of procurement systems revealed that 105 (one hundred and five) procuring entities had a contract register based on the documents provided for review. However, it was noted that 30 procuring entities did not provide their contract registers for review, which hindered the NPPA's ability to verify whether all procurement files for activities executed during the review year were disclosed, as required by law. This non-compliance violates Sections 18(13)(h) and 19(j) of the Public Procurement Act, 2016. The contract registers track essential contract information and support compliance with legal and administrative requirements. The maintenance of an accurate and an up-to-date contract register by procuring entities is crucial in enhancing transparency, improving compliance, facilitating performance monitoring, and ultimately increasing cost savings and efficiency in contract administration



The table below provides details of procuring entities **without** Contract Register

Sn	Names of Procuring Entities without Contract Register
1	Bonthe District Council
2	Bonthe Municipal Council
3	Civil Service Training College
4	Decentralization Secretariat
5	Government Printing Department (GPD)
6	House of Parliament (HOP)
7	Human Resource Management Office (HRMO)
8	Independent Procurement Review Panel (IPRP)
9	Kailahun District Council
10	Medical and Dental Council of Sierra Leone (MDCSL)
11	Ministry of Gender and Children's Affairs (MGCA)
12	Ministry of Planning and Economic Development (MOPED)
13	Ministry of Political and Public Affairs (MPPA)
14	Ministry of Transport and Aviation (MTA)
15	National Commission for Democracy (NCD)
16	National Council for Technical Vocational and other Awards (NCTVA)
17	National Drug Law Enforcement Agency (NDLEA)
18	National Fertilizer Regulatory Agency (NaFRA)
19	National Hiv/Aids Secretariate
20	National Insurance Company Limited (NIC)
21	Njala University (Bo Campus)
22	Pharmacy Board of Sierra Leone
23	Political Parties Registration Commission (PPRC)
24	Project Fiduciary Management Unit (PFMU)
25	Right to Access Information Commission (RAIC)
26	Sierra Leone Extrative Industry Transparency Initiative (SLEITI)
27	Sierra Leone Insurance Commission (SLICOM)
28	Sierra Leone Maritime Administration (SLMA)
29	Sierra Leone Shipping Agency (SLSA)
30	Sierra Leone Telecommunications Company (SIERRATEL)

h) Procuring Entities with and **without** Supplier Database

The procurement systems analysis revealed that 119 (one hundred and nineteen) procuring entities maintains updated supplier databases, in compliance with Section 18(13)(h) of the Public Procurement Act (PPA), 2016, and Regulation 51(6) of the Public Procurement Regulations, 2020. However, the analysis also found that 17 (seventeen) procuring entities lacked a supplier database. It is important to note that maintaining an accurate and up-to-date supplier database is essential, especially when utilizing procurement methods such as restrictive bidding, sole sourcing, and requests for quotations (RFQ). Without such a database, it is difficult to identify suppliers, contractors, and consultants who meet the necessary criteria for various procurement methods, such as sole sourcing, restricted bidding, or requests for quotations.

The table below provides details of procuring entities **without** Supplier Database



Sn	Names of Procuring Entities without Supplier Database
1	Decentralization Secretariat
2	Medical and Dental Council of Sierra Leone (MDCSL)
3	Ministry of Political and Public Affairs (MPPA)
4	Ministry of Transport and Aviation (MTA)
5	National Council for Technical Vocational and other Awards (NCTVA)
6	National Drug Law Enforcement Agency (NDLEA)
7	National Fertilizer Regulatory Agency (NaFRA)
8	National Hiv/Aids Secretariate
9	National Tourist Board (NTB)
10	Njala University (Mokondeh Campus)
11	Right to Access Information Commission (RAIC)
12	Sierra Leone Agribusiness & Rice Value Chain Support Project (SLARiS)-Moy
13	Sierra Leone Extrative Industry Transparency Initiative (SLEITI)
14	Sierra Leone Insurance Commission (SLICOM)
15	Sierra Leone Local Content Agency (SLLCA)
16	Sierra Leone Road Transport Corporation (SLRTC)
17	Sierra Leone Telecommunications Company (SIERRATEL)

i) Status of Relevant Tools Needed by Procurement Practitioners

Based on the procurement indicators provided, the majority of procuring entities are equipped with adequate facilities (115 out of 136), indicating that infrastructure is generally strong. However, the 21 entities with inadequate facilities suggest areas that require improvements.

The availability of office computers in procurement units is impressive, with 129 offices equipped compared to just 7 without computers, indicating robust technological support for procurement operations. Most offices (110 out of 136) are well-suited for managing procurement records, which is crucial for effective documentation and compliance. However, 26 offices lack sufficient space, potentially hindering the efficiency and organization of procurement documentation. A significant gap exists in training opportunities, as only 35 offices have access to capacity-building programs for procurement staff. This presents a significant area for improvement, as training is essential to enhance procurement skills and efficiency. A majority of offices (112 out of 135) are considered ideal for housing procurement units, indicating that most procurement functions are likely supported by suitable office environments.

Overall, the data indicates a relatively positive outlook for facilities, technology, and office space in the procurement environment. However, there are notable concerns in terms of capacity training for procurement staff, with a large proportion lacking such programs.



KEY PROCUREMENT INDICATORS	QUANTITY
Adequate Facilities	115
Inadequate Facilities	21
Office Computers Available	129
Office Computers NOT Available	7
Office Space Ideal for Filling of Procurement Records	110
Office Space NOT Ideal for Filling of Procurement Records	26
Capacity Training Program for Procurement Staff	35
NO Capacity Training Program for Procurement Staff	101
Ideal Office for Procurement Unit	112
Office NOT Ideal for Procurement Unit	23

The table below provides details of procuring entities with **Inadequate Facilities**

Sn	Names of Procuring Entities without Adequate Facilities and Equipment
1	Decentralization Secretariat
2	Government Printing Department (GPD)
3	Independent Procurement Review Panel (IPRP)
4	Koidu New Sengbehun City Council (KNSCC)
5	Medical and Dental Council of Sierra Leone (MDCSL)
6	Ministry of Defence (MOD)
7	Ministry of Environment (MoE)
8	Ministry of Planning and Economic Development (MOPED)
9	Ministry of Political and Public Affairs (MPPA)
10	Ministry of Social Welfare (MSW)
11	National Commission for Democracy (NCD)
12	National Protected Area Authority (NPAA)
13	National Youth Service (NYS)
14	Office of National Security (ONS)
15	Political Parties Registration Commission (PPRC)
16	Right to Access Information Commission (RAIC)
17	Sierra Leone Agricultural Research Institute (SLARI)
18	Sierra Leone Insurance Commission (SLICOM)
19	Sierra Leone National Commission on Small Arms (SLeNCSA)
20	Sierra Leone Telecommunications Company (SIERRATEL)

The table below provides details of procuring entities **without** Computers

Sn	Names of Procuring Entities without Adequate Facilities and Equipment
1	Office of National Security (ONS)
2	Central Intelligence and Security Unit (CISU)
3	Human Right Commission Sierra Leone (HRCSL)
4	Ministry of Agriculture and Forestry (MAF)
5	Sierra Leone Standards Bureau (SLSB)



The table below provides details of procuring entities **without** Ideal Space for Filling of Procurement Records

Sn	Names of Procuring Entities without Ideal Space for Filling of Procurement Records
1	Office of National Security (ONS)
2	Human Right Commission Sierra Leone (HRCSL)
3	Decentralization Secretariat
4	Ministry of Environment (MoE)
5	Sierra Leone Telecommunications Company (SIERRATEL)
6	Conservative Trust Fund
7	Electricity Generating and Transmission Company (EGTC)
8	Freetown Teachers College (FTC)
9	House of Parliament (HOP)
10	Legal Aid Board Sierra Leone
11	Local Government Service Commission (LGSC)
12	Ministry of Energy (MOE)
13	Ministry of Health and Sanitation (MoHS)
14	Ministry of Trade and Industry (MTI)
15	Ministry of Transport and Aviation (MTA)
16	National Fertilizer Regulatory Agency (NaFRA)
17	National Hiv/Aids Secretariate
18	Port Loko City Council
19	Sierra Leone Broadcasting Corporation [SLBC]
20	Sierra Leone Civil Aviation Authority [SLCAA]
21	Sierra Leone Local Content Agency (SLLCA)
22	Sierra Leone Postal Service (SALPOST)
23	Sierra Leone Produce Monitoring Board (SLPMB)
24	Sierra Leone Water Company (SALWACO)
25	Teaching Service Commission (TSC)

The importance of analyzing the procurement systems and infrastructure across various procuring entities enabled the Authority to assess how well these entities align with the Act and Regulations governing public procurement. This analysis also provided insight into the capabilities of the institutions involved, including their resources, skills, and infrastructure. Additionally, it evaluated the mechanisms in place to ensure transparency and accountability, such as procurement audits and anti-corruption measures. The review further examined the level of competition within the procurement market, the efficiency in processing procurement requests, the cost-effectiveness of procurement procedures, and the overall management of procurement processes.



ASSESSMENT OF PROCUREMENT PROCESSES FOR 2022

i. Outlook of Sierra Leone's Procurement Activities Executed in 2022

The National Public Procurement Authority (NPPA) successfully reviewed a total of 5,988 (Five thousand, nine hundred and eighty-eight) procurement activities conducted by 180 (One hundred and eighty) procuring entities, with a combined value of Le 197,827,741,776 (One hundred ninety-seven billion, eight hundred twenty-seven million, seven hundred forty-one thousand, seven hundred seventy-six Leones) during the 2022 financial year.

During the same period, 101 (one hundred and one) procurement activities, totaling Le 6,038,456,990 (six billion, thirty-eight million, four hundred fifty-six thousand, nine hundred ninety Leones), were cancelled. As a result, the net value of procurement activities for the year amounted to Le 191,789,284,786 (one hundred ninety-one billion, seven hundred eighty-nine million, two hundred eighty-four thousand, seven hundred eighty-six Leones), across 5,887 (Five thousand, eight hundred eighty-seven) procurement activities.

The table below provides summary details of key indicators in 2022:

2022 ANNUAL PROCUREMENT PROCESSES ANALYSIS			
Sn	INDICATORS	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)
1	Total Procuring Entities Reviewed	180	
2	Total 2022 Procurement Activities Reviewed	5,988	197,827,741,776
3	Less Cancelled Contracts	101	6,038,456,990
		5,887	191,789,284,786
	Net Contract Value		
4	Value of Contract @ Award (Le)		113,572,805,986
5	Value of Contract @ Completion (Le)		197,827,741,776
6	Variance between Contract at Award & @ Completion Stage (Le)		(84,254,935,789)

ii. Trend Analysis of Procurement Activities since 2018 to 2021

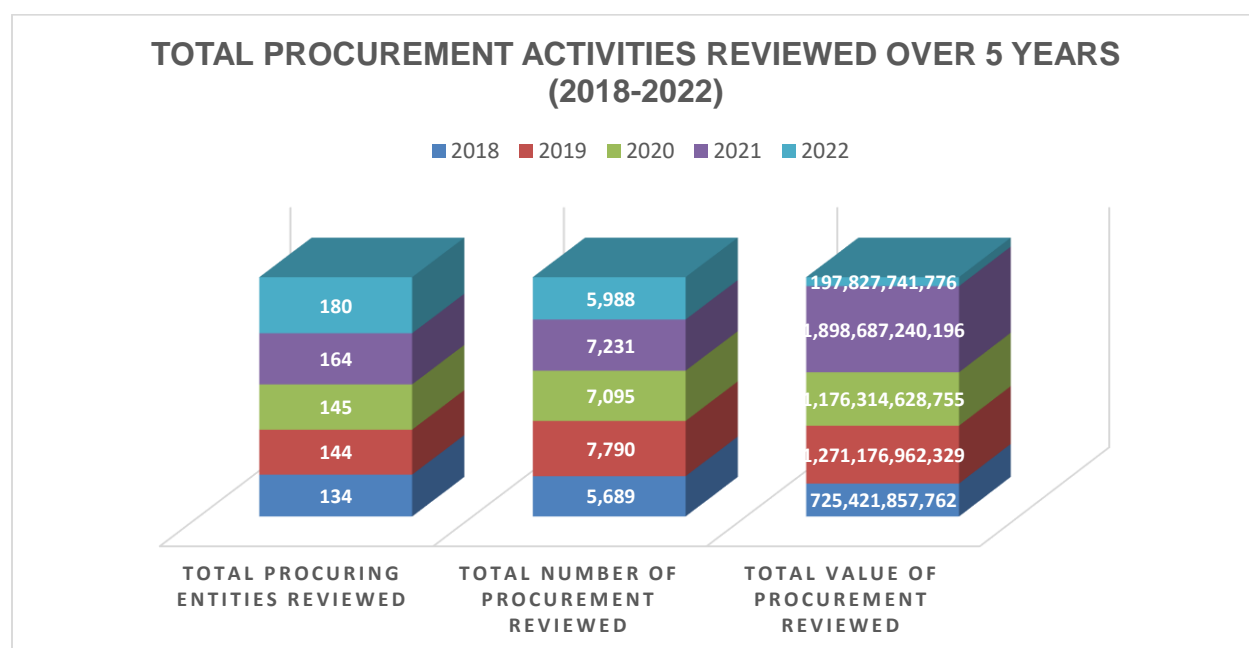
The graphs below provide insights into key procurement indicators reviewed from 2018 to 2022. There is a notable upward trend in the number of procuring entities reviewed each year by the National Public Procurement Authority (NPPA). According to the data, there has been a consistent increase in the number of procuring entities reviewed each year. The number of entities reviewed increased from 134 (one hundred and thirty-four) procuring entities in 2018 to 180 (one hundred and eighty) procuring entities in 2022, highlighting greater participation and improved compliance by procuring entities with the NPPA's oversight and processes over the years.

The number of procurements reviewed shows some fluctuation. From 5,689 procurements in 2018, there was an increase to 7,790 (seven thousand seven hundred and ninety) in 2019. However, the figures then dropped to 7,095 (seven thousand and ninety-five) in 2020 before recovering to 7,231 (seven thousand two hundred and thirty-

one) activities in 2021, and only to fall again to 5,988 (five thousand nine hundred and eighty-eight) activities in 2022. While the number of entities reviewed consistently increased, the number of procurements reviewed shows more volatility, which can be attributed to varying economic conditions and challenges affecting procurement activities. The total value of procurements reviewed has also fluctuated significantly over the years. The peak in 2021 likely reflects more substantial procurement activities that year, while the decline in value in 2022 mirrors the reduced number of procurements reviewed.

Overall, while the engagement and compliance of procuring entities have seen consistent growth, both the number and value of procurements reviewed have been subject to more variability, reflecting the economic challenges faced by the country.

The details are shown in the graph below:



The table titled "Procurement Planning and Execution (2018-2022)" provides an overview of procurement activities in terms of quantity and the value of procurement activities in Sierra Leone over the period 2018 to 2022.

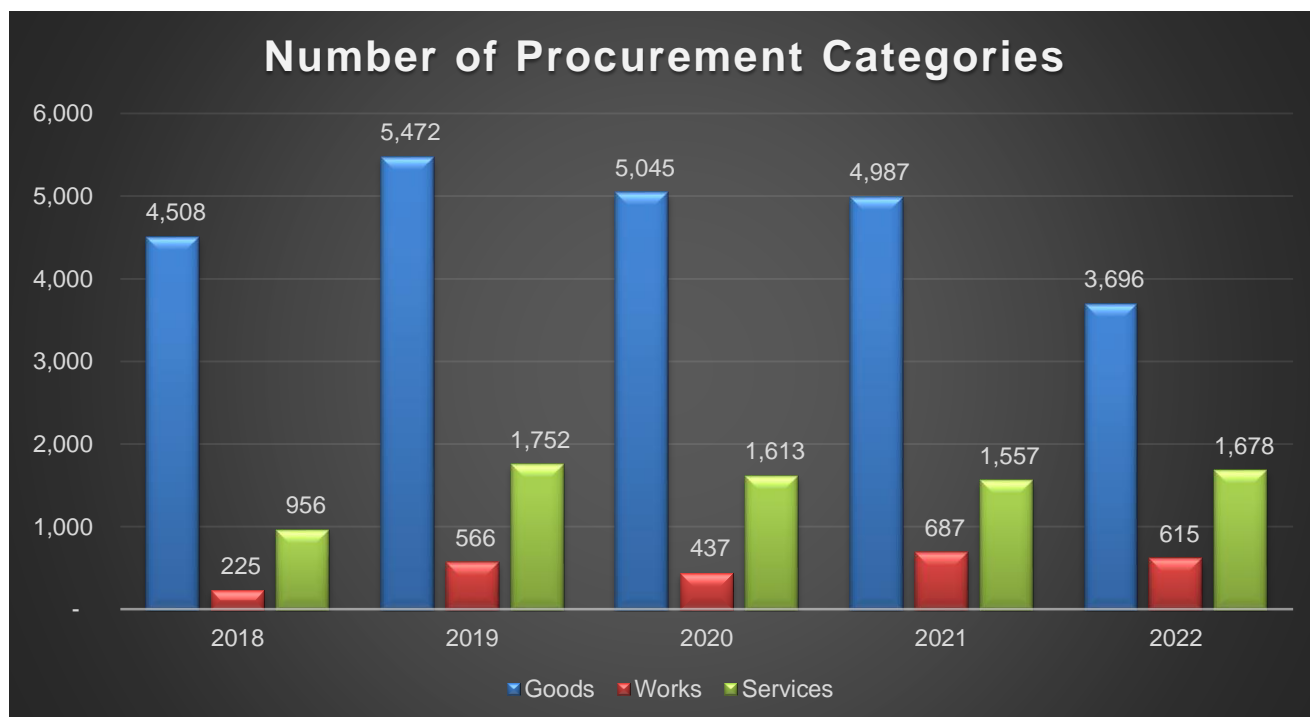
Based on the above data, there was a significant increase in unplanned procurements in 2019, while 2021 witnessed a substantial rise in planned procurements executed successfully. The significant rise in both quantity and value of procurements in 2021, especially those executed as planned, indicates a major boost in procurement activities during that year. There is a clear shift towards more structured and planned procurement activities over time, as reflected in the decline of unplanned procurement in 2022.



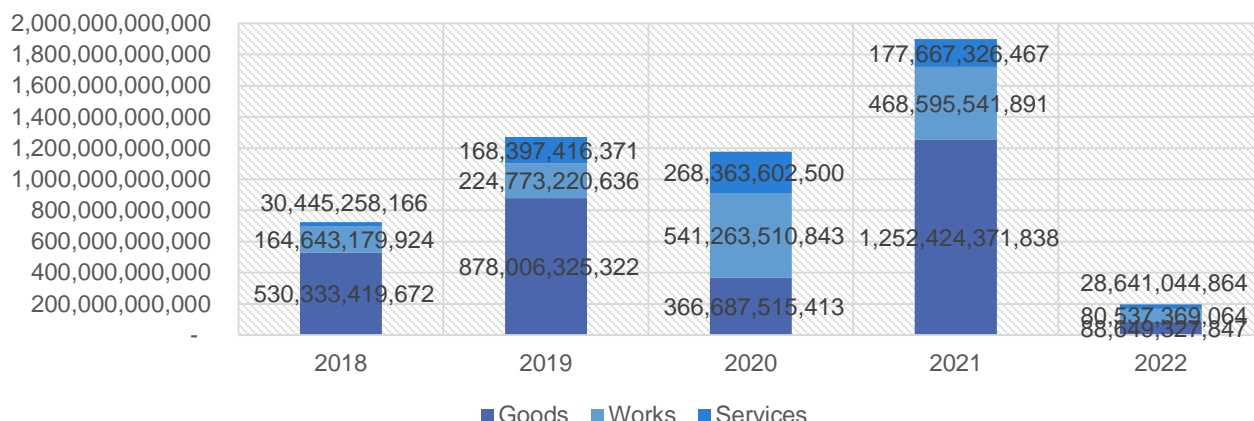
Procurement Planning and Execution (2018-2022)										
INDICATORS	2018		2019		2020		2021		2022	
	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)
Planned Procurement	5,042	572,275,027,938	5,226	668,118,551,642	3,496	488,277,555,282	5,374	1,665,544,897,494	3,798	157,997,860,323
Procurement NOT Planned	647	153,146,829,824	2,564	603,058,410,687	3,599	688,037,073,473	1,857	233,142,342,702	214	3,934,221,114
Procurement Executed as Planned			1,584	525,019,982,938	1,298	188,097,616,700	2,605	1,200,055,245,960	1,571	64,133,704,727
Procurement NOT Executed as in the Plan			6,206	746,156,979,391	5,797	988,217,012,055	2,769	465,489,651,534	2,227	93,864,155,596

The data below shows the trends in the number of procurement activities and their respective values in Leones across three categories: **Goods**, **Works**, and **Services** from 2018 to 2022. **Goods** and **Services** show significant volatility in the value of procurements, especially in 2021 and 2022. The **Works** category displayed a more stable trend in quantity, though there was a notable decline in procurement value in 2022. This data suggests a trend of declining procurement values across all categories by 2022, despite a relatively high level of procurement activities

Categories of Procurements (2018-2022)										
INDICATORS	2018		2019		2020		2021		2022	
	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)
Goods	4,508	530,333,419,672	5,472	878,006,325,322	5,045	366,687,515,413	4,987	1,252,424,371,838	3,696	88,649,327,847
Works	225	164,643,179,924	566	224,773,220,636	437	541,263,510,843	687	468,595,541,891	615	80,537,369,064
Services	956	30,445,258,166	1,752	168,397,416,371	1,613	268,363,602,500	1,557	177,667,326,467	1,678	28,641,044,864



Categories of Procurement Categories

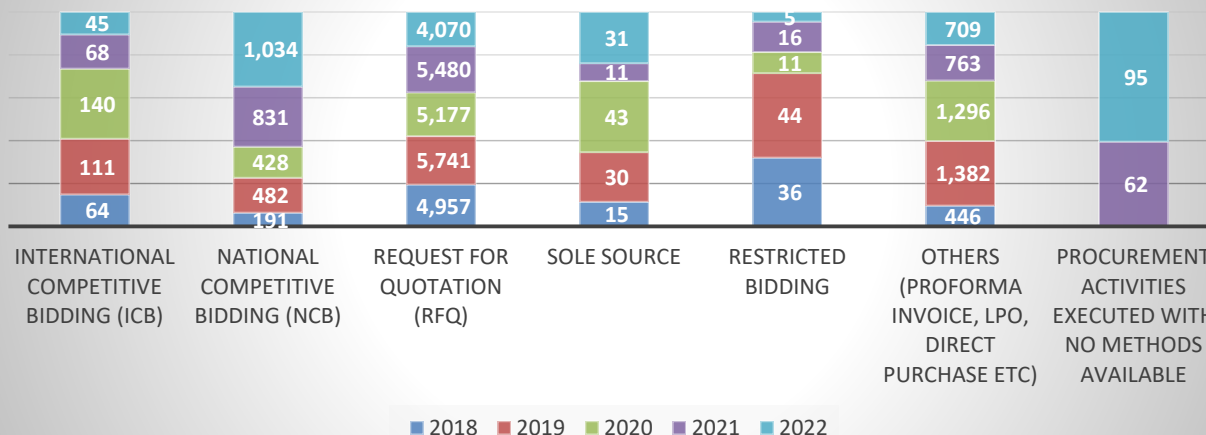


The table and graphs below provide a detailed breakdown of various procurement methods used from 2018 to 2022, showing both the quantity and value of procurement activities in local currency (Leones). The data suggests a trend towards increased use of NCB, significant fluctuations in procurement values, and a potential need for improved procurement process consistency and management. Request for Quotation is the most commonly used method throughout the period, although its value and usage declined in 2022. Based on the data, the number of ICBs fluctuated significantly, starting from 64 in 2018, peaking at 140 (one hundred and forty) in 2020, and then declining sharply to 45 (forty-five) by 2022. NCBs saw a steady increase, with the number of tenders more than tripling from 191 (one hundred and ninety-one) in 2018 to 1,034 (one thousand and thirty-four) in 2022. Despite the increase in volume, the value of contracts awarded through NCB fluctuated, with the highest value recorded in 2021 (Le 662 billion) and a sharp decline to Le 124 billion in 2022. The consistent rise in NCBs suggests a growing reliance on domestic suppliers with the objective of stimulating local economic growth. The fluctuations in the number and value of different procurement methods reflect the dynamic nature of the procurement landscape, largely influenced by economic conditions.

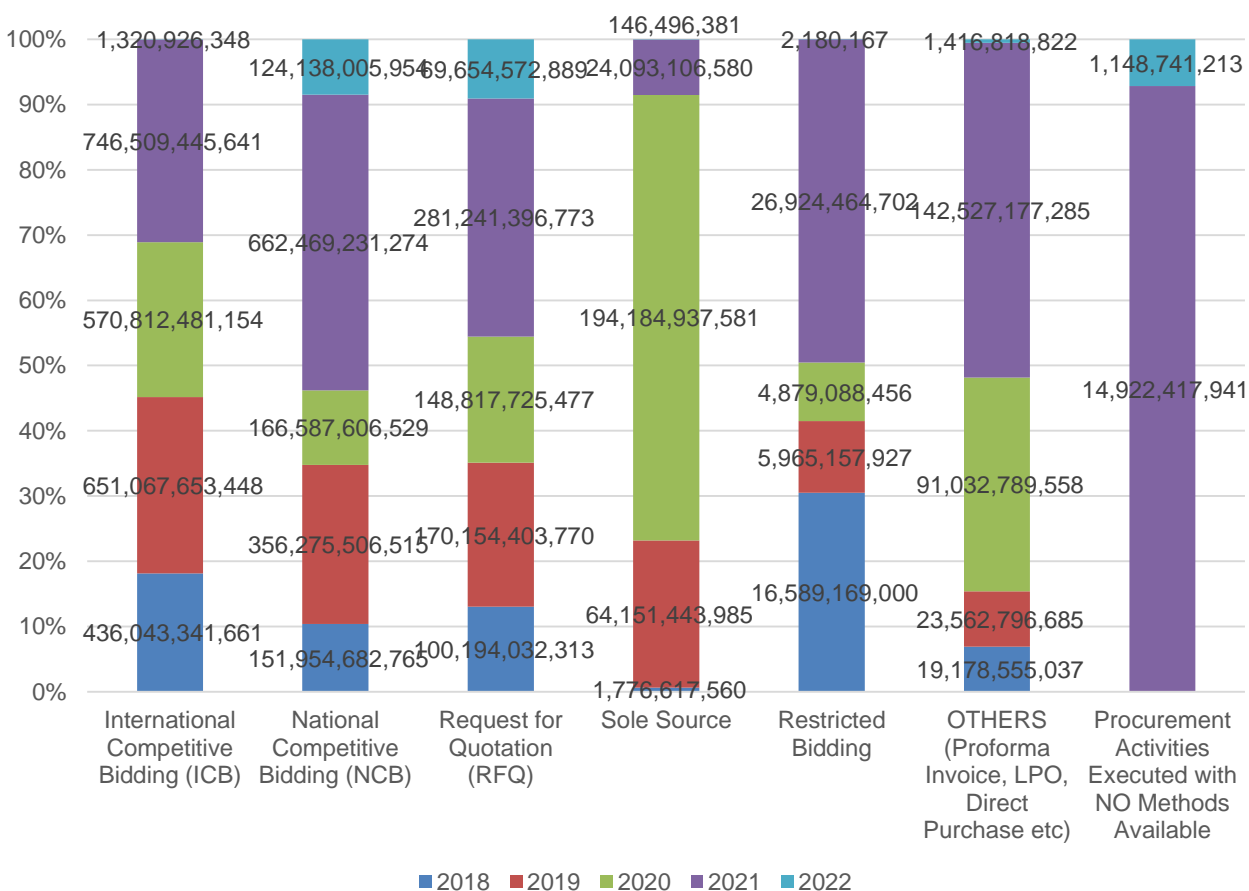
Methods of Procurements (2018-2022)										
INDICATORS	2018		2019		2020		2021		2022	
	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)
International Competitive Bidding (ICB)	64	436,043,341,661	111	651,067,653,448	140	570,812,481,154	68	746,509,445,641	45	1,320,926,348
National Competitive Bidding (NCB)	191	151,954,682,765	482	356,275,506,515	428	166,587,606,529	831	662,469,231,274	1,034	124,138,005,954
Request for Quotation (RFQ)	4,957	100,194,032,313	5,741	170,154,403,770	5,177	148,817,725,477	5,480	281,241,396,773	4,070	69,654,572,889
Sole Source	15	1,776,617,560	30	64,151,443,985	43	194,184,937,581	11	24,093,106,580	31	146,496,381
Restricted Bidding	36	16,589,169,000	44	5,965,157,927	11	4,879,088,456	16	26,924,464,702	5	2,180,167
OTHERS (Proforma Invoice, LPO, Direct Purchase etc)	446	19,178,555,037	1,382	23,562,796,685	1,296	91,032,789,558	763	142,527,177,285	709	1,416,818,822
Procurement Activities Executed without Assigned Procurement Methods							62	14,922,417,941	95	1,148,741,213



Number of Methods of Procurement



Value of Methods of Procurement



iii. Total Number and Value of Planned Versus Unplanned Procurement Activities Executed in 2022:

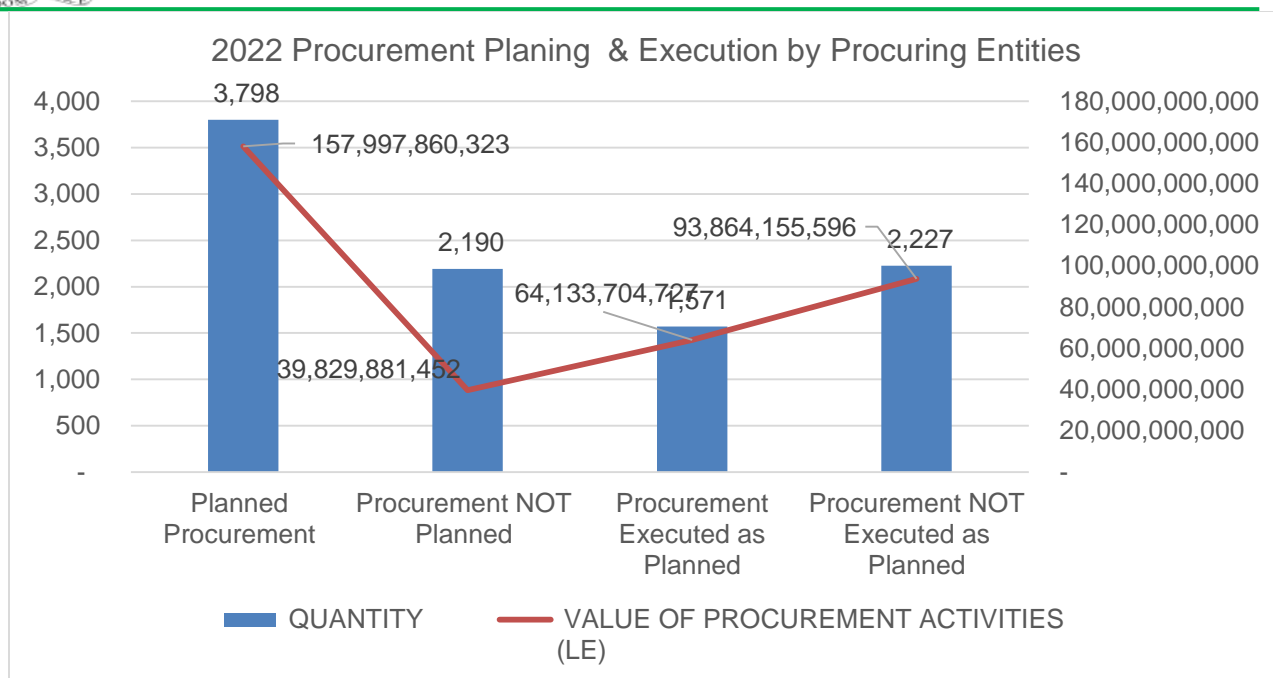


The data provided highlights the efficiency of the procurement planning process as outlined in Section 29 of the Public Procurement Act, 2016. The data analysis reveals a significant disparity between planned and executed procurement activities. While a large portion of procurement activities were planned and executed as intended, a concerning number of activities were not executed as planned. Specifically, 2,227 (two thousand two hundred twenty-seven) procurement activities (representing unplanned actions) were not executed according to the approved procurement plans, surpassing the 1,571 (One thousand five hundred seventy-one) planned and executed activities.

Efficient procurement planning plays a crucial role in ensuring better financial management, transparency, and operational efficiency within the procurement landscape. For procuring entities, aligning all procurement activities with the approved budgets and plans is crucial. It ensures spending control, reduces the risk of budget overruns, and enhances the overall financial integrity of the procurement system. Where necessary, procuring entities are required to seek prior approval from the Ministry of Finance through the Financial Secretary for any emergency activities or new initiatives not included in the original approved plan. This process ensures that unplanned expenditures are scrutinized and justified. By adhering to approved plans, MDAs reduce the risk of incurring unexpected liabilities that can strain public finances. This practice helps with better financial planning and resource allocation. Effective control over procurement spending contributes to sustainable development by ensuring that public funds are used efficiently and effectively.

The table and graph below show a summary of the total number and value of procurement activities, both planned and unplanned, that were executed in accordance with Section 29 of the Public Procurement Act of 2016.

<i>2022 Procurement Planing & Execution by Procuring Entities</i>		
INDICATORS	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)
Planned Procurement	3,798	157,997,860,323
Procurement NOT Planned	2,190	39,829,881,452
Procurement Executed as Planned	1,571	64,133,704,727
Procurement NOT Executed as Planned	2,227	93,864,155,596



The tables below provide lists of the top forty (40) procuring entities that carried out the highest value and number of planned and approved procurement activities in 2022, organized in ascending order of their financial values.

The top forty procuring entities, which conducted the highest-value procurement activities in 2022, accounted for 78% of the total procurement value executed.

PROCURING ENTITIES WITH HIGHEST VALUES OF PROCUREMENT ACTIVITIES IN THE APPROVED PROCUREMENT PLAN			
Sn	Name of Procuring Entities	Quantity	Value of Procurement Activity in the Approved Plan (LE)
1	Sierra Leone Roads Authority (SLRA)	90	51,790,205,392
2	Sierra Leone Free Education Project (SLFEP)	13	27,486,614,022
3	Sierra Leone Local Content Agency (SLLCA)	24	19,382,431,650
4	National Mineral Agency (NMA)	100	8,769,584,808
5	National Electoral Commission (NEC)	166	4,155,204,103
6	Freetown City Council (FCC)	94	3,779,150,182
7	Sierra Leone Correctional Service (SLCS)	52	3,631,368,520
8	Sierra Leone Regional Rice Value Chain	7	3,535,099,858
9	Ministry of Works and Public Assets (MWPA)	17	2,961,518,960
10	Sierra Leone Petroleum Directorate (PDSL)	14	2,691,891,770
11	House of Parliament (HOP)	60	2,263,023,964
12	Moyamba District Council	27	2,253,639,806
13	Freetown Teachers College (FTC)	6	2,095,833,750
14	Ministry of Labour and Social Security (MLSS)	13	1,664,922,930
15	Ministry of Defence (MOD)	15	1,602,280,363



16	Ministry of Fisheries and Marine Resources (MFMR)	10	1,465,773,000
17	National Authorising Office (NAO)	22	1,451,581,889
18	Sierra Leone Airport Authority(SLAA)	85	1,425,713,920
19	Ministry of Environment (MoE)	142	1,352,087,825
20	Road Maintenance Fund Administration (RMFA)	19	1,266,366,751
21	National Revenue Authority (NRA)	35	1,158,986,983
22	Sierra Leone Road Safety Authority (SLRSA)	26	940,273,402
23	Ministry of Finance (MOF)	70	905,790,898
24	Sierra Leone Ports Authority (SLPA)	193	790,173,814
25	National Medical Supplies Agency (NMSA)	17	660,055,860
26	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	7	621,408,483
27	National Commission for Social Action (NaCSA)	94	526,018,155
28	National Sport Authority (NSA)	3	439,628,538
29	Western Area Rural District Council (WARD-C)	16	427,392,063
30	Western Area Rural District Council (WARD-C)	16	427,392,063
31	Right to Access Information Commission (RAIC)	17	399,441,309
32	National Emergency Medical Service	20	381,468,233
33	National Civil Registration Authority (NCRA)	22	345,246,844
34	National Tourist Board (NTB)	13	340,609,960
35	Guma Valley Water Company (GVWC)	49	328,476,465
36	Environmental Protection Agency (EPA)	76	285,841,763
37	Nuclear safety and Radiation Protection Agency (NSRPA)	22	274,454,575
38	Central Intelligence and Security Unit (CISU)	25	266,277,863
39	College of Medicine and Allied Health Sciences (COMAHS)	18	261,477,632
40	Rokel Commercial Bank (RCB)	104	257,979,308

The top 40 (Forty) Procuring Entities that Executed the Highest Number of Procurement Activities in 2022, that accounted for 42% of the number of activities executed during the year under review.

PROCURING ENTITIES WITH HIGHEST NUMBER OF PROCUREMENT ACTIVITIES IN THE APPROVED PROCUREMENT PLAN			
Sn	Name of Procuring Entities	Quantity	Value of Procurement Activity in the Approved Plan (LE)
1	Sierra Leone Ports Authority (SLPA)	193	790,173,814
2	National Electoral Commission (NEC)	166	4,155,204,103
3	Ministry of Environment (MoE)	142	1,352,087,825
4	Rokel Commercial Bank (RCB)	104	257,979,308
5	National Mineral Agency (NMA)	100	8,769,584,808
6	Freetown City Council (FCC)	94	3,779,150,182
7	National Commission for Social Action (NaCSA)	94	526,018,155
8	Sierra Leone Roads Authority (SLRA)	90	51,790,205,392
9	National Social Security and Insurance Trust (NASSIT)	87	25,302,294
10	Sierra Leone Airport Authority(SLAA)	85	1,425,713,920
11	Office of the Chief Minister	82	4,196,502
12	Environmental Protection Agency (EPA)	76	285,841,763
13	Ministry of Finance (MOF)	70	905,790,898
14	Ministry of Planning and Economic Development (MOPED)	69	141,171,333
15	House of Parliament (HOP)	60	2,263,023,964
16	Bombali District Council	60	20,652,947
17	Koidu New Sengbehun City Council (KNSCC)	57	5,606,950
18	Sierra Leone Investment & Export Promotion Agency (SLIEPA)	53	87,530,129
19	Sierra Leone Correctional Service (SLCS)	52	3,631,368,520
20	Sierra Leone Road Transport Corporation (SLRTC)	52	16,882,589
21	Guma Valley Water Company (GVWC)	49	328,476,465
22	Electricity Generating and Transmission Company (EGTC)	49	1,276,045
23	Bo District Council	46	4,763,270
24	Sierra Leone Civil Aviation Authority [SLCAA]	44	14,667,633
25	Sierra Leone Shipping Agency (SLSA)	44	14,239,289



26	Eastern Technical University	42	12,429,912
27	Statistics Sierra Leone (SSL)	41	9,880,804
28	Sierra Leone Commercial Bank (SLCB)	38	15,012,587
29	National Commission for Privatisation (NCP)	37	624,664
30	National Revenue Authority (NRA)	35	1,158,986,983
31	Petroleum Regulatory Agency (PRA)	35	10,851,832
32	Port Loko District Council	35	3,528,995
33	Koinadugu District Council	35	1,920,640
34	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	33	5,525,089
35	Bank of Sierra Leone (BSL)	33	2,979,064
36	Njala University	32	54,380,898
37	Pujehun District Council	32	3,694,098
38	Bo City Council	31	2,591,745
39	Moyamba District Council	27	2,253,639,806
40	Financial Intelligence Unit (FIU)	27	77,768,559

The table below lists the top forty procuring entities that conducted the highest value of unplanned and unapproved procurement activities in 2022, in violation of Section 29 of the Public Procurement Act, 2016. These entities are arranged in ascending order according to their respective financial values. Together, the top forty entities accounted for 2% of the total procurement value for the year, amounting to Le 3,840,474,134 (Three billion, eight hundred and forty million, four hundred and seventy-four thousand, one hundred and thirty-four Leones).

PROCURING ENTITIES WITH HIGHEST VALUE OF PROCUREMENT ACTIVITIES NOT IN THE APPROVED PROCUREMENT PLAN			
Sn	Name of Procuring Entities	Quantity	Value of Procurement Activity NOT in the Approved Plan (LE)
1	Sierra Leone Ports Authority (SLPA)	2	772,955,855
2	National Electoral Commission (NEC)	1	665,600,000
3	Ministry of Environment (MoE)	4	592,630,000
4	Rokel Commercial Bank (RCB)	11	521,108,250
5	National Mineral Agency (NMA)	2	345,108,109
6	Freetown City Council (FCC)	6	195,791,740
7	National Commission for Social Action (NaCSA)	1	158,680,644
8	Sierra Leone Roads Authority (SLRA)	2	99,225,000
9	National Social Security and Insurance Trust (NASSIT)	3	95,511,398
10	Sierra Leone Airport Authority (SLAA)	12	72,052,492
11	Office of the Chief Minister	1	63,936,500
12	Environmental Protection Agency (EPA)	14	60,636,300
13	Ministry of Finance (MOF)	2	40,066,800
14	Ministry of Planning and Economic Development (MOPED)	3	39,794,094
15	House of Parliament (HOP)	2	25,224,000
16	Bombali District Council	6	23,010,728
17	Koidu New Sengbehun City Council (KNSCC)	3	17,297,035
18	Sierra Leone Investment & Export Promotion Agency (SLIEPA)	1	7,938,750
19	Sierra Leone Correctional Service (SLCS)	1	7,515,925
20	Sierra Leone Road Transport Corporation (SLRTC)	1	7,000,000
21	Guma Valley Water Company (GVWC)	3	6,439,652
22	Electricity Generating and Transmission Company (EGTC)	4	4,290,700
23	Bo District Council	8	3,673,014
24	Sierra Leone Civil Aviation Authority [SLCAA]	1	3,175,000
25	Sierra Leone Shipping Agency (SLSA)	10	2,404,964



26	Eastern Technical University	1	2,043,110
27	Statistics Sierra Leone (SSL)	2	1,907,010
28	Sierra Leone Commercial Bank (SLCB)	11	1,082,465
29	National Commission for Privatisation (NCP)	2	761,133
30	National Revenue Authority (NRA)	2	660,128
31	Petroleum Regulatory Agency (PRA)	1	582,475
32	Port Loko District Council	1	423,930
33	Koinadugu District Council	1	368,000
34	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	4	337,805
35	Bank of Sierra Leone (BSL)	5	307,778
36	Njala University	1	201,965
37	Pujehun District Council	2	200,456
38	Bo City Council	12	182,526
39	Moyamba District Council	1	182,000
40	Sierra Leone Marinetime Administration (SLMA)	1	177,570

The table below details the top 40 (forty) procuring entities that carried out the highest number of procurement activities not included in the approved procurement plan, arranged in ascending order based on the number of activities.

PROCURING ENTITIES WITH HIGHEST NUMBER OF PROCUREMENT ACTIVITIES NOT IN THE APPROVED PROCUREMENT PLAN			
Sn	Name of Procuring Entities	Quantity	Value of Procurement Activity NOT in the Approved Plan (LE)
1	Enviromental Protection Agency (EPA)	14	60,636,300
2	Sierra Leone Airport Authority(SLAA)	12	72,052,492
3	Bo City Council	12	182,526
4	Rokel Commercial Bank (RCB)	11	521,108,250
5	Sierra Leone Commercial Bank (SLCB)	11	1,082,465
6	Sierra Leone Shipping Agency (SLSA)	10	2,404,964
7	Bo District Council	8	3,673,014
8	Freetown City Council (FCC)	6	195,791,740
9	Bombali District Council	6	23,010,728
10	Bank of Sierra Leone (BSL)	5	307,778
11	Sierra Leone Insurance Commission (SLICOM)	5	57,496
12	Ministry of Environment (MoE)	4	592,630,000
13	Electricity Generating and Transmission Company (EGTC)	4	4,290,700
14	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	4	337,805
15	Bonthe District Council	4	130,800
16	Sierra Leone Road Safety Authority (SLRSA)	4	113,449
17	Tonkolili District Council	4	52,490
18	Human Resource Management Office (HRMO)	4	16,639
19	National Social Security and Insurance Trust (NASSIT)	3	95,511,398
20	Ministry of Planning and Economic Development (MOPED)	3	39,794,094
21	Koidu New Sengbehun City Council (KNSCC)	3	17,297,035
22	Guma Valley Water Company (GVWC)	3	6,439,652
23	Financial Intelligence Unit (FIU)	3	166,402
24	Agricultural Value Chain Development Program	3	166,402
25	Sierra Leone National Commission on Small Arms (SLeNCSA)	3	60,300
26	Sierra Leone Local Content Agency (SLLCA)	3	55,699
27	National Civil Registration Authority (NCRA)	3	31,050
28	Road Maintenance Fund Administration (RMFA)	3	10,856
29	Sierra Leone Ports Authority (SLPA)	2	772,955,855
30	National Mineral Agency (NMA)	2	345,108,109
31	Sierra Leone Roads Authority (SLRA)	2	99,225,000
32	Ministry of Finance (MOF)	2	40,066,800
33	House of Parliament (HOP)	2	25,224,000
34	Statistics Sierra Leone (SSL)	2	1,907,010
35	National Commission for Privatisation (NCP)	2	761,133
36	National Revenue Authority (NRA)	2	660,128
37	Pujehun District Council	2	200,456
38	National Youth Service (NYS)	2	36,490
39	College of Medicine and Allied Health Sciences (COMAHS)	2	7,951
40	Ministry of Works and Public Assets (MWPA)	2	7,100



Execution of Procurement Activities as in the Approved 2022 Procurement Plan:

The execution of procurement activities in accordance with an approved procurement plan is essential for budget control, prudent financial management thereby promoting transparency, accountability, and efficiency in the public procurement process. Ideally, these activities should be carried out according to the prescribed method, timeline, and value outlined in the plan. It is critical for procuring entities to ensure that their procurement activities remain within the allocated budget, adhere to the specified timelines, and follow the appropriate procurement method—whether through competitive bidding, direct procurement, or other approaches—as detailed in the plan and in line with legal regulations. In instances where any of these parameters change, the entity is obligated to update its procurement plan in compliance with Section 29(6) of the Public Procurement Act, 2016.

The table below highlights the top 40 (forty) procuring entities that executed the highest value of procurement activities according to the approved plan, representing 32% amounting to Le 63,679,525,563 (Sixty-three billion, six hundred and seventy-nine million, five hundred and twenty-five thousand, five hundred and sixty-three Leones) of the total procurement value in the 2022 financial year.

PROCURING ENTITIES WITH HIGHEST VALUE OF PROCUREMENT ACTIVITIES <i>EXECUTED AS</i> IN THE 2022 APPROVED PROCUREMENT PLAN			
Sn	Name of MDA'S & Local Councils	Qunatity	Value of Procurement Activity Executed as Planned (LE)
1	Sierra Leone Local Content Agency (SLLCA)	19	19,189,370,400
2	National Mineral Agency (NMA)	17	6,464,303,558
3	Sierra Leone Free Education Project (SLFEP)	4	6,416,956,810
4	Sierra Leone Roads Authority (SLRA)	33	4,225,729,242
5	Freetown City Council (FCC)	57	3,777,244,620
6	Ministry of Works and Public Assets (MWPA)	9	2,951,201,463
7	Sierra Leone Regional Rice Value Chain	7	2,849,409,907
8	Moyamba District Council	18	2,133,714,457
9	National Electoral Commission (NEC)	29	1,937,966,464
10	Sierra Leone Correctional Service (SLCS)	33	1,814,209,294
11	Ministry of Defence (MOD)	10	1,602,056,114
12	Road Maintenance Fund Administration (RMFA)	14	1,242,780,184
13	Freetown Teachers College (FTC)	1	1,216,640,000
14	Ministry of Labour and Social Security (MLSS)	4	1,169,430,230
15	Ministry of Environment (MoE)	135	1,131,345,225
16	National Authorising Office (NAO)	17	1,069,375,889
17	Ministry of Fisheries and Marine Resources (MFMR)	1	994,700,000
18	Ministry of Finance (MOF)	3	612,847,294
19	National Commission for Social Action (NaCSA)	93	524,991,024
20	Sierra Leone Ports Authority (SLPA)	24	317,981,187
21	Office of the Ombudsman	10	229,774,621
22	Government Printing Department (GPD)	2	192,250,000
23	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	3	165,012,110
24	Rokel Commercial Bank (RCB)	4	154,737,376
25	Right to Access Information Commission (RAIC)	4	153,152,250
26	Ministry of Planning and Economic Development (MOPED)	22	139,987,880
27	Public Private Partnership Unit (PPPU)	15	137,009,658
28	National Public Procurement Authority (NPPA)	1	108,757,800
29	Sierra Leone National Commission on Small Arms (SLeNCSA)	25	102,481,300
30	Central Intelligence and Security Unit (CISU)	8	100,734,086
31	Sierra Leone Petroleum Directorate (PDSL)	2	88,041,125
32	Human Resource Management Office (HRMO)	18	78,202,378
33	Financial Intelligence Unit (FIU)	25	73,734,582
34	National Tourist Board (NTB)	1	55,200,000
35	Guma Valley Water Company (GVWC)	10	46,135,508
36	Sierra Leone Road Safety Authority (SLRSA)	7	45,543,038
37	Teaching Service Commission	1	44,944,200
38	Sierra Leone Police (SLP)	3	44,446,345
39	Western Area Rural District Council (WARD-C)	4	40,361,850
40	National Protected Area Authority (NPAA)	1	36,766,094



Execution of Procurement Activities *Not* as in the Approved Plan:

In the public service, it is crucial for procuring entities to recognize that a procurement process starts with procurement planning. Effective planning establishes the groundwork for a procurement process that is efficient, transparent, and aligned with the public sector's overarching goals. Procurement planning leads to enhanced service delivery and better use of public resources. Unfortunately, based on the data collected, it was observed that a total of 3,458 (three thousand, four hundred fifty-eight) amounting to Le 118,259,419,536 (one hundred eighteen billion, two hundred fifty-nine million, four hundred and nineteen thousand, five hundred and thirty-six Leones). The data revealed that the method and value of procurement stated in the approved procurement plan differs from the method and value used during execution. The shift from open competitive methods to non-competitive methods, without adhering to the approved legal procedures, which reflects a deliberate attempt by procuring entities to bypass the correct processes established in the legal framework based on financial thresholds.

It is important to note that Section 29(6) of the Public Procurement Act, 2016 specifies a process for procuring entities to review and update their approved plans as needed and to notify the NPPA on a quarterly basis for publication. Compliance with this legal requirement and regular updates to the approved plans are crucial, as procurement planning and the execution of procurement activities in accordance with these plans continue to be significant challenges in the public sector procurement landscape.

Non-compliance with the approved procurement plan may occur due to the following factors:

- i.* Use of a procurement method different from the one initially approved in the plan;
- ii.* Changes in the value of the activity compared to the approved plan;
- iii.* Alterations in the timing of execution from what was stated in the plan;
- iv.* Modifications in the subject or title of procurement from the approved plan;
- v.* Adjustments in the procurement number from what was originally approved.

The table below presents the top forty (40) procuring entities that conducted the highest value of procurement activities outside the scope of the approved procurement plan. These entities account for 59% of the total procurement value for the year under review, amounting to Le 115,892,461,686 (One hundred and fifteen billion, eight hundred and ninety-two million, four hundred and sixty-one thousand, six hundred and eighty-six Leones).



PROCURING ENTITIES WITH HIGHEST VALUE OF PROCUREMENT ACTIVITIES NOT EXECUTED AS IN THE 2022 APPROVED PROCUREMENT PLAN			
Sn	Name of MDA'S & Local Councils	Quantity	Value of Procurement Activity NOT Executed as Planned (LE)
1	Sierra Leone Roads Authority (SLRA)	92	53,128,379,328
2	Sierra Leone Free Education Project (SLFEP)	10	21,354,282,212
3	Ministry of Defence (MOD)	13	9,642,240,983
4	Sierra Leone Road Safety Authority (SLRSA)	29	4,035,297,689
5	National Mineral Agency (NMA)	102	2,727,429,105
6	Sierra Leone Petroleum Directorate (PDSL)	12	2,603,850,645
7	National Electoral Commission (NEC)	155	2,392,298,237
8	House of Parliament (HOP)	62	2,297,433,964
9	Sierra Leone Airport Authority (SLAA)	124	1,945,686,205
10	Sierra Leone Correctional Service (SLCS)	20	1,813,535,126
11	Sierra Leone Regional Rice Value Chain	4	1,678,719,085
12	National Revenue Authority (NRA)	30	1,139,988,394
13	Freetown Teachers College (FTC)	5	879,193,750
14	Ministry of Social Welfare (MSW)	26	746,392,121
15	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	9	662,136,793
16	National Medical Supplies Agency (NMSA)	12	657,671,429
17	Ministry of Labour and Social Security (MLSS)	9	495,492,700
18	Ministry of Fisheries and Marine Resources (MFMR)	10	480,073,000
19	Sierra Leone Ports Authority (SLPA)	178	472,361,265
20	National Sport Authority (NSA)	3	439,628,538
21	Ministry of Environment (MoE)	11	435,762,600
22	Guma Valley Water Company (GVWC)	44	426,064,887
23	Western Area Rural District Council (WARD-C)	15	421,785,949
24	National Emergency Medical Service	21	386,302,252
25	National Authorising Office (NAO)	5	382,206,000
26	National Civil Registration Authority (NCRA)	26	357,010,496
27	Ministry of Finance (MOF)	69	349,316,524
28	University of Sierra Leone (USL)	10	345,277,731
29	Small and Medium Enterprise Development Agency (SMEDA)	36	343,134,660
30	Right to Access Information Commission (RAIC)	21	328,118,271
31	Nuclear safety and Radiation Protection Agency (NSRPA)	22	324,255,575
32	National Tourist Board (NTB)	14	317,492,537
33	Environmental Protection Agency (EPA)	27	280,816,801
34	National Council for Technical Vocational and other Awards (NCTVA)	45	273,707,051
35	National Protected Area Authority (NPAA)	6	258,594,750
36	College of Medicine and Allied Health Sciences (COMAHS)	14	247,934,334
37	National Minerals Agency (NMA)	1	231,000,000
38	Integrated Health Projects Administration Unit (IHPAU)	25	225,659,971
39	Teaching Service Commission	24	200,370,741
40	Central Intelligence and Security Unit (CISU)	19	165,559,988

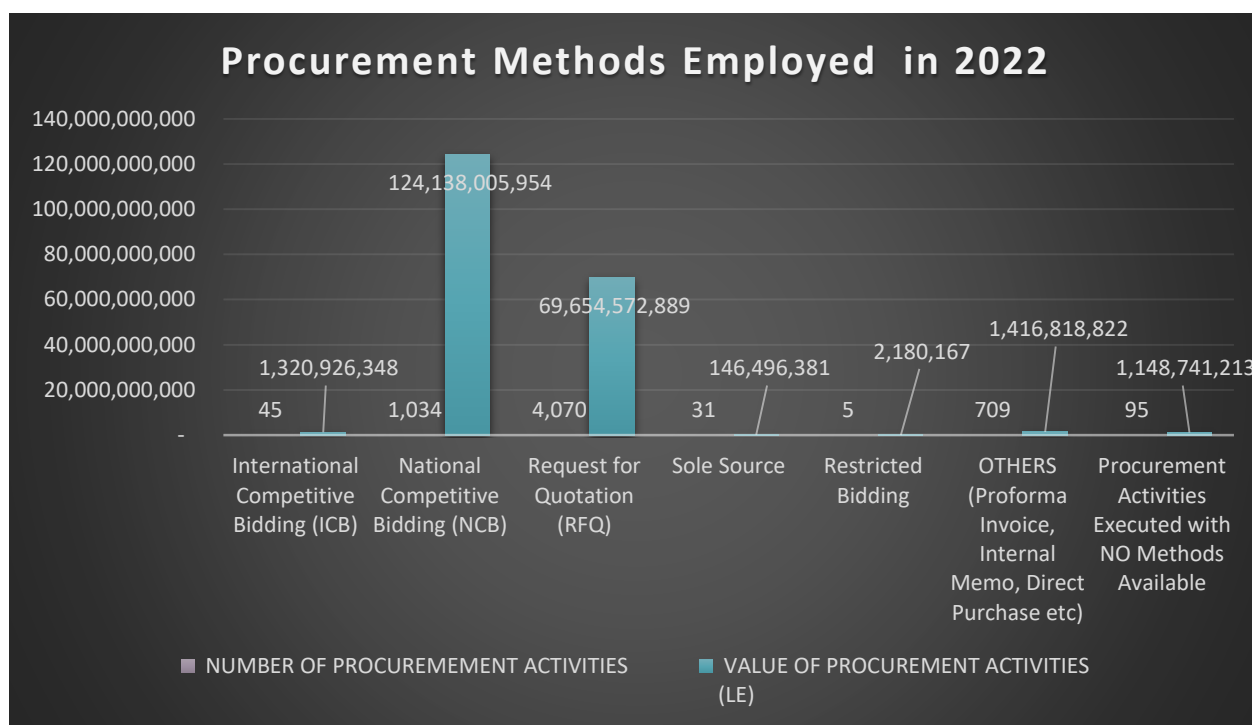
iv. The Different Procurement Methods Employed During Execution in 2022

Part V of the Public Procurement Act, 2016 outlines the various procurement methods designed to ensure fairness, competitiveness, and transparency, thereby achieving value for money. The choice of procurement method is crucial and is usually determined during the planning phase of the procurement cycle. Key factors influencing this decision include the procurement value relative to legal thresholds, the nature of the activity, and the lead time required. Open competitive methods are often favored in public procurement as they promote transparency, fairness, and efficiency, ensuring the best value for money is achieved from the procurement process.

The table and graph below illustrate the different procurement methods employed in 2022, along with their respective values. Based on the data, procurement activities executed through open competitive methods of international competitive method and national competitive method amounted to Le 125,458,932,302 (One hundred twenty-five billion, four hundred fifty-eight million, nine hundred thirty-two thousand, three hundred two Leones) representing 63% of the total procurement value implemented through 1,079 (One thousand and seventy-nine) activities being 18% of the total number of procurement activities. The data further revealed that the use of non-competitive methods of procurement accounted for the highest number of activities executed during the year under review.



Procurement Methods Employed in 2022		
INDICATORS	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)
International Competitive Bidding (ICB)	45	1,320,926,348
National Competitive Bidding (NCB)	1,034	124,138,005,954
Request for Quotation (RFQ)	4,070	69,654,572,889
Sole Source	31	146,496,381
Restricted Bidding	5	2,180,167
OTHERS (Proforma Invoice, Internal Memo, Direct Purchase etc)	709	1,416,818,822
Procurement Activities Executed without Assigned Procurement Methods	95	1,148,741,213



Application of Open Competitive Methods using International Competitive Bidding (ICB) and National Competitive Bidding (NCB) in 2022

The use of open competitive methods in public procurement is crucial for promoting transparency, fairness, and efficiency in the procurement process. These methods typically involve inviting bids or proposals from multiple suppliers or contractors, allowing for a competitive evaluation based on pre-established criteria. Open competitive methods specifically include International Competitive Bidding (ICB) and National Competitive Bidding (NCB).

Based on the data, open competitive bidding methods of ICB and NCB accounted for 63% of the total value of procurement and 18% of the total number of activities executed in 2022. International Competitive Bidding (ICB) method amounted to Le 1,320,926,348 (One billion, three hundred and twenty million, nine hundred and twenty-six thousand, three hundred and forty-eight Leones) being 1% of the total value of activities executed through 45 (forty-five) activities being 1% of the total number of activities. National



Competitive Bidding (NCB) method amounted to Le 124,138,005,954 (One hundred and twenty-four billion, one hundred and thirty-eight million, five thousand, nine hundred and fifty-four Leones) being 63% of the total value of activities implemented through 1,034 (one thousand and thirty-four) representing 18% of the total number of activities.

The tables below provide details of the various methods of procurement activities employed to execute various categories of procurement activities in the year under review.

International Competitive Bidding (ICB) Method by Procurement Categories	NUMBER OF PROCUREMENT ACTIVITIES	VALUE OF PROCUREMENT ACTIVITIES (LE)
ICB Goods	27	765,146,445
ICB Works	5	62,672,515
ICB Services	13	493,107,387

Based on the above table, ICB Goods accounted for the highest number and value of procurement activities followed by ICB Services.

National Competitive Bidding (NCB) Method by Procurement Categories	NUMBER OF PROCUREMENT ACTIVITIES	VALUE OF PROCUREMENT ACTIVITIES (LE)
NCB Goods	486	47,130,995,156
NCB Works	227	61,516,490,294
NCB Services	321	15,490,520,504

Based on the table above, NCB Goods accounted for the highest number and value of procurement activities executed during the year under review.

The table below provides details of the highest users of International Competitive Bidding (ICB)

HIGH USERS OF INTERNATIONAL COMPETITIVE BIDDING METHOD IN 2022			
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	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	3	440,064,281
2	Ministry of Defence (MOD)	3	332,530,253
3	National Electoral Commission (NEC)	14	254,840,842
4	Project Fiduciary Management Unit (PFMU)	1	141,494,630
5	Sierra Leone Police (SLP)	4	54,902,037
6	Sierra Leone Maritime Administration (SLMA)	1	32,860,983
7	National Medical Supplies Agency (NMSA)	7	18,643,075
8	National Social Security and Insurance Trust (NASSIT)	1	13,549,223
9	Agricultural Value Chain Development Program	5	11,428,514
10	National Fire Force (NFF)	1	11,266,365
11	Sierra Leone Road Safety Authority (SLRSA)	1	5,650,000
12	Anti-Corruption Commission (ACC)	1	2,583,250
13	Electricity Distribution and Supply Authority (EDSA)	1	784,068
14	National Revenue Authority (NRA)	1	300,128



The table below provides details of the top 40 (forty) users of National Competitive Bidding (NCB) based on procurement values arranged in an ascending order

HIGH USERS OF NATIONAL COMPETITIVE BIDDING METHOD IN 2022			
	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	Sierra Leone Roads Authority (SLRA)	8	41,774,023,366
2	Sierra Leone Free Education Project (SLFEP)	15	29,673,218,875
3	Ministry of Defence (MOD)	6	10,739,637,572
4	National Mineral Agency (NMA)	1	6,027,426,000
5	National Electoral Commission (NEC)	136	4,457,639,695
6	Freetown City Council (FCC)	15	3,776,238,077
7	Sierra Leone Correctional Service (SLCS)	48	3,634,884,010
8	Sierra Leone Regional Rice Value Chain	9	3,538,125,592
9	Sierra Leone Road Safety Authority (SLRSA)	10	2,983,279,170
10	Ministry of Works and Public Assets (MWPA)	6	2,960,345,656
11	Moyamba District Council	10	2,157,672,810
12	Freetown Teachers College (FTC)	6	2,095,833,750
13	Road Maintenance Fund Administration (RMFA)	5	1,894,841,397
14	Ministry of Fisheries and Marine Resources (MFMR)	3	1,660,300,000
15	Ministry of Labour and Social Security (MLSS)	4	1,169,712,970
16	Ministry of Environment (MoE)	135	1,144,600,000
17	National Medical Supplies Agency (NMSA)	7	641,335,550
18	Ministry of Finance (MOF)	4	613,652,294
19	National Emergency Medical Service	3	582,410,429
20	National Commission for Social Action (NaCSA)	95	540,517,963
21	University of Sierra Leone (USL)	10	348,392,521
22	Western Area Rural District Council (WARD-C)	2	198,014,498
23	Office of National Security (ONS)	6	196,572,013
24	Rokel Commercial Bank (RCB)	4	146,181,400
25	Sierra Leone Pharmacy Board	2	113,027,500
26	National Disaster Management Agency (NDMA)	4	110,836,714
27	National Public Procurement Authority (NPPA)	3	108,792,475
28	Environmental Protection Agency (EPA)	4	106,987,034
29	Sierra Leone Petroleum Directorate (PDSL)	1	104,880,000
30	Central Intelligence and Security Unit (CISU)	11	92,387,508
31	Independent Media Commission (IMC)	4	79,261,500
32	Smallholders Commercialization and Agribusiness Development Project (SCADEP)	1	69,071,805
33	National Fertilizer Regulatory Agency (NaFRA)	4	58,870,682
34	Guma Valley Water Company (GVWC)	13	48,337,423
35	Sierra Leone Police (SLP)	3	27,433,391
36	National Revenue Authority (NRA)	5	20,745,650
37	Sierra Leone Ports Authority (SLPA)	4	18,213,044
38	Bombali District Council	13	14,427,916
39	Ministry of Transport and Aviation (MTA)	9	12,728,166
40	Sierra Leone Commercial Bank (SLCB)	3	12,491,568

The table below provides details of the top 40 (forty) users of National Competitive Bidding (NCB) based on number of procurement activities arranged in an ascending order

HIGH USERS OF NATIONAL COMPETITIVE BIDDING METHOD IN 2022			
	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	National Electoral Commission (NEC)	136	4,457,639,695
2	Ministry of Environment (MoE)	135	1,144,600,000
3	National Commission for Social Action (NaCSA)	95	540,517,963
4	Sierra Leone Correctional Service (SLCS)	48	3,634,884,010
5	Sierra Leone Investment & Export Promotion Agency (SLIEPA)	38	12,160,956
6	Statistics Sierra Leone (SSL)	32	9,828,033
7	Sierra Leone Shipping Agency (SLSA)	24	174,624
8	Kambia District Council	23	12,244,649
9	Koidu New Sengbehun City Council (KNSCC)	22	4,831,015
10	Sierra Leone Free Education Project (SLFEP)	15	29,673,218,875
11	Freetown City Council (FCC)	15	3,776,238,077
12	Sierra Leone Road Transport Corporation (SLRTC)	14	3,716,187
13	Guma Valley Water Company (GVWC)	13	48,337,423
14	Bombali District Council	13	14,427,916
15	Tonkolili District Council	12	2,110,509
16	SIERRA LEONE EMBASSY BERLIN, GERMANY	12	182,526
17	Central Intelligence and Security Unit (CISU)	11	92,387,508
18	Sierra Leone Road Safety Authority (SLRSA)	10	2,983,279,170
19	Moyamba District Council	10	2,157,672,810
20	University of Sierra Leone (USL)	10	348,392,521
21	Sierra Leone Regional Rice Value Chain	9	3,538,125,592
22	Ministry of Transport and Aviation (MTA)	9	12,728,166
23	Eastern Technical University	9	11,457,403
24	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	9	3,970,808
25	Bo City Council	9	1,919,871
26	Human Resource Management Office (HRMO)	9	1,310,050
27	Sierra Leone Roads Authority (SLRA)	8	41,774,023,366
28	National Social Security and Insurance Trust (NASSIT)	8	6,860,594
29	Karene District Council	8	3,366,235
30	Pujehun District Council	8	3,347,323
31	Kenema City Council	8	3,139,763
32	National Medical Supplies Agency (NMSA)	7	641,335,550
33	Petroleum Regulatory Agency (PRA)	7	6,940,821
34	Kailahun District Council	7	2,907,869
35	Ministry of Basic and Senior Secondary Education (MBSSE)	7	1,386,209
36	Accountant General's Department (AGD)	7	963,657
37	Anti-Corruption Commission (ACC)	7	542,082
38	Ministry of Defence (MOD)	6	10,739,637,572
39	Ministry of Works and Public Assets (MWPA)	6	2,960,345,656
40	Freetown Teachers College (FTC)	6	2,095,833,750



Procurement Activities Reviewed and Approved by NPPA within Competitive Threshold

In compliance with Section 14 (2) (p) of the Public Procurement Act, 2016, which requires procuring entities to submit their procurement activities to the National Public Procurement Authority for an end-to-end review to ensure technical correctness, from tender preparation to evaluation process, all procurement activities within competitive thresholds. This 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 a summary of procurement activities within the competitive threshold reviewed by the NPPA. The data reveals that the NPPA reviewed and endorsed 355 procurement activities, totaling Le 57,355,395,454 (Fifty-seven billion, three hundred and fifty-five million, three hundred and ninety-five thousand, four hundred and fifty-four Leones). In contrast, 370 (three hundred and seventy) procurement activities, with a total value of Le 68,228,350,512 (Sixty-eight billion, two hundred and twenty-eight million, three hundred and fifty thousand, five hundred and twelve Leones), were not reviewed or endorsed by the NPPA.

Competitive Procurement Activities Reviewed & Endorsed by NPPA		
INDICATORS	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)
Procurement Activities Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	355	57,355,395,454
Procurement Activities NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	370	68,228,350,512

The table below presents details of the top 40 (forty) procuring entities that complied with the aforementioned section in the PPA, listed in order of their procurement values.

PROCURING ENTITIES WITH HIGHEST VALUE OF PROCUREMENT REVIEWED & ENDORSED BY NPPA IN COMPETITIVE THRESHOLD			
Sn	Name of Procuring Entities	Quantity 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	Sierra Leone Roads Authority (SLRA)	6	26,020,988,333
2	Ministry of Defence (MOD)	5	6,433,364,044
3	National Mineral Agency (NMA)	1	6,027,426,000
4	Freetown City Council (FCC)	9	3,775,274,540
5	Sierra Leone Correctional Service (SLCS)	38	3,603,508,286
6	Moyamba District Council	5	2,091,215,622
7	Road Maintenance Fund Administration (RMFA)	5	1,894,841,397
8	National Electoral Commission (NEC)	15	1,641,569,470
9	Freetown Teachers College (FTC)	3	1,283,794,500
10	Ministry of Labour and Social Security (MLSS)	4	1,169,712,970
11	Ministry of Environment (MoE)	31	1,134,200,000
12	National Medical Supplies Agency (NMSA)	7	643,005,416
13	National Emergency Medical Service	2	393,223,525
14	University of Sierra Leone (USL)	7	348,267,403
15	Office of National Security (ONS)	3	182,885,000
16	Rokel Commercial Bank (RCB)	3	145,361,680
17	National Public Procurement Authority (NPPA)	1	108,757,800
18	Sierra Leone Police (SLP)	6	82,296,964
19	Sierra Leone Road Safety Authority (SLRSA)	4	50,863,832
20	Guma Valley Water Company (GVWC)	8	46,521,226
21	Sierra Leone Maritime Administration (SLMA)	4	36,694,308
22	National Revenue Authority (NRA)	6	21,045,777
23	National Social Security and Insurance Trust (NASSIT)	4	19,327,617
24	Sierra Leone Ports Authority (SLPA)	1	18,123,044
25	Independent Media Commission (IMC)	1	15,280,000



26	National Fire Force (NFF)	2	14,124,045
27	Sierra Leone Commercial Bank (SLCB)	4	13,872,489
28	Ministry of Transport and Aviation (MTA)	7	13,696,616
29	Ministry of Works and Public Assets (MWPA)	3	12,432,913
30	Ministry of Health and Sanitation (MoHS)	1	12,358,033
31	Eastern Technical University	9	11,457,403
32	Ministry of Agriculture and Forestry (MAF)	2	9,012,475
33	Petroleum Regulatory Agency (PRA)	7	6,940,821
34	National Civil Registration Authority (NCRA)	3	6,439,652
35	Electricity Distribution and Supply Authority (EDSA)	4	5,604,822
36	Koidu New Sengbehun City Council (KNSCC)	18	4,619,422
37	Accountant General's Department (AGD)	7	4,052,759
38	Bombali District Council	5	3,246,358
39	Institute of Public Administration and Management (IPAM)	1	3,190,000
40	Kenema City Council	8	3,139,763

The table below outlines the top 40 (forty) procuring entities that failed to submit their procurement activities within the competitive threshold to the NPPA for technical review, as mandated by Section 14 (2) (p) of the Public Procurement Act, 2016. The entities are listed in order of the value of their procurement activities.

PROCURING ENTITIES WITH HIGHEST VALUE OF PROCUREMENT NOT REVIEWED & ENDORSED BY NPPA IN COMPETITIVE THRESHOLD			
Sn	Name of Procuring Entities	Quantity 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	Sierra Leone Free Education Project (SLFEP)	15	29,673,218,875
2	Sierra Leone Roads Authority (SLRA)	1	15,752,057,970
3	Ministry of Defence (MOD)	1	4,638,740,000
4	Sierra Leone Regional Rice Value Chain	6	3,537,115,540
5	National Electoral Commission (NEC)	57	3,067,499,747
6	Ministry of Works and Public Assets (MWPA)	3	2,947,912,743
7	Sierra Leone Road Safety Authority (SLRSA)	2	2,937,952,500
8	Ministry of Fisheries and Marine Resources (MFMR)	2	1,660,300,000
9	Freetown Teachers College (FTC)	3	812,039,250
10	Ministry of Finance (MOF)	4	613,652,294
11	National Commission for Social Action (NaCSA)	96	540,630,487
12	Smallholders Commercialization and Agribusiness Development Project (SCADEP)	4	509,136,086
13	Western Area Rural District Council (WARD-C)	1	196,524,498
14	National Emergency Medical Service	1	189,186,904
15	Project Fiduciary Management Unit (PFMU)	4	151,134,562
16	Sierra Leone Pharmacy Board	2	113,027,500
17	National Disaster Management Agency (NDMA)	3	110,830,714
18	Sierra Leone Petroleum Directorate (PDSL)	1	104,880,000
19	Environmental Protection Agency (EPA)	2	104,819,715
20	Central Intelligence and Security Unit (CISU)	5	91,804,241
21	Right to Access Information Commission (RAIC)	9	71,304,282
22	Moyamba District Council	4	66,397,188
23	Independent Media Commission (IMC)	3	63,981,500
24	National Fertilizer Regulatory Agency (NaFRA)	4	58,870,682
25	Sierra Leone Correctional Service (SLCS)	10	31,375,724
26	Small and Medium Enterprise Development Agency (SMEDA)	5	30,164,900
27	Ministry of Transport and Aviation (MTA)	4	18,918,500
28	National Medical Supplies Agency (NMSA)	6	16,919,809
29	Agricultural Value Chain Development Program	5	14,771,194
30	Office of National Security (ONS)	2	13,654,954
31	Kambia District Council	23	12,244,649
32	Sierra Leone Investment & Export Promotion Agency (SLIEPA)	3	11,670,750
33	Bombali District Council	5	10,932,329
34	Statistics Sierra Leone (SSL)	3	9,260,950
35	Political Parties Registration Commission (PPRC)	4	8,929,020
36	Sierra Leone Road Transport Corporation (SLRTC)	7	3,533,943
37	Karene District Council	8	3,366,235
38	Port Loko District Council	5	3,169,492
39	Integrated Health Projects Administration Unit (IHPAU)	2	3,097,900
40	Port Loko City Council	4	2,829,718

Use of the Request for Quotation Method in 2022

According to the reviewed data, the Request for Quotation (RFQ) method was the most widely used procurement method in 2022. It was applied in 4,070 (four thousand seventy) activities, representing 68% of the total number of procurement activities. These activities had a total value of Le 69,654,572,889 (sixty-nine billion, six hundred fifty-four million, five hundred seventy-two thousand, eight hundred eighty-nine Leones), which constitutes 35% of the overall procurement value for the year.

The table below provides insights into the volume and financial impact of procurement activities across various categories of procurement that were procured through the Request for Quotation (RFQ) method in 2022.

<i>Use of the Request for Quotation (RFQ) Method in 2022</i>		
Request for Quotation (RFQ) Method by Procurement Categories	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)
RFQ Goods	2,624	38,612,016,975
RFQ Works	365	18,938,641,702
RFQ Services	1,081	12,103,914,212

Based on the above table, RFQ method was predominantly used for goods, comprising 64.4% of the total number of RFQ activities and 55.4% of the total value. Works and services followed, with works accounting for 8.9% of the activities and 27.2% of the value, and services accounting for 26.7% of the activities and 17.4% of the value.

The heavy reliance by procuring entities on RFQs raises concerns about reduced competition, potential favoritism, and inadequate procurement planning. Adhering to legal thresholds is crucial to maintaining transparency, fairness, and efficiency in the procurement process and ensuring proper use of public funds. The Request for Quotation (RFQ) method, as outlined in Section 44 of the Public Procurement Act of 2016, is legally sanctioned for procuring small-value goods, works, or services. The RFQ threshold is specified in the First Schedule of the Act and updated in the Public Procurement Regulations, 2020. RFQs are designed to streamline procurement for straightforward, off-the-shelf items, ensuring efficiency and cost-effectiveness.

The table below details the top 40 (forty) users of the Request for Quotation (RFQ) method in 2022, listed by procurement value. These top forty entities accounted for 1,826 (one thousand, eight hundred and twenty-six) activities, representing 30% of the total procurement activities, with a combined value of Le 67,318,786,859 (sixty-seven billion, three hundred eighteen million, seven hundred eighty-six thousand, eight hundred fifty-nine Leones), which constitutes 34% of the total procurement value for the year.



PROCURING ENTITIES WITH HIGHEST USE BY VALUE OF REQUEST FOR QUOTATION (RFQ) METHOD IN 2022			
Sn	Name of Procuring Entities	Number of Procurement Activities Executed using Request for Quotation Method (RFQ)	Value of Procurement Activities Executed using Request for Quotation Method (RFQ) (LE)
1	Sierra Leone Local Content Agency (SLLCA)	33	19,581,506,643
2	Sierra Leone Roads Authority (SLRA)	119	18,079,792,080
3	National Mineral Agency (NMA)	106	3,077,399,684
4	Sierra Leone Petroleum Directorate (PDSL)	15	2,617,104,426
5	House of Parliament (HOP)	72	2,521,489,620
6	Sierra Leone Airport Authority (SLAA)	174	2,329,805,713
7	National Authorising Office (NAO)	25	1,468,878,924
8	Sierra Leone Free Education Project (SLFEP)	8	1,274,778,874
9	Sierra Leone Road Safety Authority (SLRSA)	35	1,250,290,437
10	National Electoral Commission (NEC)	119	1,230,210,068
11	Ministry of Fisheries and Marine Resources (MFMR)	21	1,189,993,000
12	National Revenue Authority (NRA)	45	1,142,305,769
13	Ministry of Health and Sanitation (MoHS)	54	787,291,919
14	Sierra Leone Ports Authority (SLPA)	193	772,144,630
15	Ministry of Social Welfare (MSW)	33	764,197,521
16	National Tourist Board (NTB)	25	658,810,317
17	Ministry of Environment (MoE)	16	656,080,825
18	Right to Access Information Commission (RAIC)	18	633,438,222
19	Ministry of Labour and Social Security (MLSS)	12	545,765,960
20	National Emergency Medical Service	34	524,871,806
21	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	7	508,318,191
22	National Telecommunications Commission (NATCOM)	48	502,235,452
23	Guma Valley Water Company (GVWC)	54	481,074,352
24	Ministry of Finance (MOF)	75	445,546,199
25	National Sport Authority (NSA)	4	439,636,316
26	Teaching Service Commission	27	351,334,441
27	National Civil Registration Authority (NCRA)	26	350,596,384
28	Nuclear safety and Radiation Protection Agency (NSRPA)	24	324,303,575
29	Western Area Rural District Council (WARD-C)	29	316,667,456
30	Environmental Protection Agency (EPA)	93	262,637,786
31	College of Medicine and Allied Health Sciences (COMAHS)	18	261,477,632
32	Integrated Health Projects Administration Unit (IHPAU)	30	248,167,612
33	Office of the Ombudsman	12	247,444,621
34	National Protected Area Authority (NPAA)	6	247,360,844
35	National Minerals Agency (NMA)	2	231,036,225
36	Njala University	78	218,080,530
37	Rokel Commercial Bank (RCB)	104	209,449,363
38	Government Printing Department (GPD)	3	192,360,000
39	Office of National Security (ONS)	11	191,051,547
40	Central Intelligence and Security Unit (CISU)	18	183,851,897

The table below lists the top twenty users of the Request for Quotation (RFQ) method in 2022, arranged by the number of activities and their corresponding values. According to the data, these top users accounted for 2,578 (two thousand five hundred and seventy-eight) representing 43% of the total procurement activities for the year.



PROCURING ENTITIES WITH HIGHEST USE BY NUMBER OF REQUEST FOR QUOTATION (RFQ) METHOD IN 2022			
Sn	Name of Procuring Entities	Number of Procurement Activities Executed using Request for Quotation Method (RFQ)	Value of Procurement Activities Executed using Request for Quotation Method (RFQ) (LE)
1	Sierra Leone Ports Authority (SLPA)	193	772,144,630
2	Sierra Leone Airport Authority (SLAA)	174	2,329,805,713
3	Sierra Leone Roads Authority (SLRA)	119	18,079,792,080
4	National Electoral Commission (NEC)	119	1,230,210,068
5	Freetown City Council (FCC)	113	5,236,011
6	National Mineral Agency (NMA)	106	3,077,399,684
7	Rokel Commercial Bank (RCB)	104	209,449,363
8	Environmental Protection Agency (EPA)	93	262,637,786
9	Ministry of Planning and Economic Development (MOPED)	87	141,986,003
10	Office of the Chief Minister	85	4,329,536
11	Electricity Generating and Transmission Company (EGTC)	79	1,804,599
12	Njala University	78	218,080,530
13	National Social Security and Insurance Trust (NASSIT)	78	4,892,477
14	Ministry of Finance (MOF)	75	445,546,199
15	House of Parliament (HOP)	72	2,521,489,620
16	Sierra Leone Road Transport Corporation (SLRTC)	63	15,617,976
17	Ministry of Health and Sanitation (MoHS)	54	787,291,919
18	Guma Valley Water Company (GVWC)	54	481,074,352
19	Sierra Leone Commercial Bank (SLCB)	51	2,646,656
20	National Telecommunications Commission (NATCOM)	48	502,235,452
21	Sierra Leone Civil Aviation Authority [SLCAA]	48	15,002,343
22	Bo District Council	48	1,598,374
23	Bombali District Council	47	6,225,031
24	National Revenue Authority (NRA)	45	1,142,305,769
25	Bank of Sierra Leone (BSL)	42	1,986,984
26	Koidu New Sengbehun City Council (KNSCC)	41	883,214
27	National Commission for Privatisation (NCP)	38	625,857
28	Statistics Sierra Leone (SSL)	37	492,905
29	Sierra Leone Road Safety Authority (SLRSA)	35	1,250,290,437
30	National Emergency Medical Service	34	524,871,806
31	Kailahun District Council	34	1,038,511
32	Eastern Technical University	34	975,379
33	Sierra Leone Local Content Agency (SLLCA)	33	19,581,506,643
34	Ministry of Social Welfare (MSW)	33	764,197,521
35	Pujehun District Council	32	722,614
36	Ministry of Lands, Housing and Country Planning (MLHCP)	31	1,475,793
37	Koinadugu District Council	31	762,871
38	Integrated Health Projects Administration Unit (IHPAU)	30	248,167,612
39	Sierra Leone Broadcasting Corporation [SLBC]	30	76,323,564
40	Sierra Leone Maritime Administration (SLMA)	30	1,852,287

Despite the NPPA's efforts to ensure compliance with the legal and regulatory framework, some procuring entities continue to misuse the RFQ method by executing activities above the RFQ threshold, violating the approved limits set by the legal framework. The table below highlights the top 40 (forty) procuring entities that conducted activities using the RFQ method with values exceeding the prescribed threshold, contrary to legal requirements.



PROCURING ENTITIES WITH HIGHEST USE BY VALUE OF PROCUREMENT ACTIVITIES ABOVE RFQ THRESHOLD EXECUTED USING RFQ IN 2022			
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	Sierra Leone Local Content Agency (SLLCA)	32	19,581,494,743
2	Sierra Leone Roads Authority (SLRA)	119	18,079,792,080
3	National Mineral Agency (NMA)	102	3,077,399,620
4	Sierra Leone Petroleum Directorate (PDSL)	13	2,616,970,645
5	House of Parliament (HOP)	61	2,521,135,358
6	Sierra Leone Airport Authority(SLAA)	113	2,326,779,330
7	National Authorising Office (NAO)	11	1,468,077,000
8	Sierra Leone Free Education Project (SLFEP)	3	1,272,725,000
9	Sierra Leone Road Safety Authority (SLRSA)	23	1,249,744,000
10	National Electoral Commission (NEC)	47	1,227,923,956
11	Ministry of Fisheries and Marine Resources (MFMR)	21	1,189,993,000
12	National Revenue Authority (NRA)	15	1,141,238,103
13	Ministry of Health and Sanitation (MoHS)	22	786,019,780
14	Sierra Leone Ports Authority (SLPA)	27	764,781,128
15	Ministry of Social Welfare (MSW)	14	763,860,500
16	National Tourist Board (NTB)	14	658,223,750
17	Ministry of Environment (MoE)	13	655,960,225
18	Right to Access Information Commission (RAIC)	18	633,438,222
19	Ministry of Labour and Social Security (MLSS)	8	545,528,000
20	National Emergency Medical Service	15	524,134,051
21	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	4	507,145,941
22	National Telecommunications Commission (NATCOM)	16	500,221,091
23	Guma Valley Water Company (GVWC)	30	480,495,600
24	Ministry of Finance (MOF)	15	442,126,549
25	National Sport Authority (NSA)	3	439,628,538
26	Teaching Service Commission	12	350,981,240
27	National Civil Registration Authority (NCRA)	11	350,107,250
28	Nuclear safety and Radiation Protection Agency (NSRPA)	13	323,998,000
29	Western Area Rural District Council (WARD-C)	12	316,404,011
30	College of Medicine and Allied Health Sciences (COMAHS)	7	261,257,800
31	Environmental Protection Agency (EPA)	12	260,786,876
32	National Protected Area Authority (NPAA)	6	247,360,844
33	Office of the Ombudsman	10	247,337,450
34	Integrated Health Projects Administration Unit (IHPAU)	5	247,187,729
35	National Minerals Agency (NMA)	1	231,000,000
36	Njala University	9	214,026,396
37	Rokel Commercial Bank (RCB)	8	206,456,088
38	Government Printing Department (GPD)	3	192,360,000
39	Office of National Security (ONS)	6	190,885,175
40	Central Intelligence and Security Unit (CISU)	5	183,443,700

The table below lists the top 40 (forty) procuring entities that executed activities using the RFQ method with values exceeding the legal RFQ threshold. The entities are arranged in ascending order according to the number of activities.



PROCURING ENTITIES WITH HIGHEST USE BY NUMBERS OF PROCUREMENT ACTIVITIES ABOVE RFQ THRESHOLD EXECUTED USING RFQ IN 2022			
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	Sierra Leone Roads Authority (SLRA)	119	18,079,792,080
2	Sierra Leone Airport Authority(SLAA)	113	2,326,779,330
3	National Mineral Agency (NMA)	102	3,077,399,620
4	House of Parliament (HOP)	61	2,521,135,358
5	National Electoral Commission (NEC)	47	1,227,923,956
6	Sierra Leone Local Content Agency (SLLCA)	32	19,581,494,743
7	Guma Valley Water Company (GVWC)	30	480,495,600
8	Sierra Leone Ports Authority (SLPA)	27	764,781,128
9	Sierra Leone Road Safety Authority (SLRSA)	23	1,249,744,000
10	Ministry of Health and Sanitation (MoHS)	22	786,019,780
11	Ministry of Fisheries and Marine Resources (MFMR)	21	1,189,993,000
12	Sierra Leone National Commission on Small Arms (SLenCSA)	21	106,732,500
13	Right to Access Information Commission (RAIC)	18	633,438,222
14	National Telecommunications Commission (NATCOM)	16	500,221,091
15	National Revenue Authority (NRA)	15	1,141,238,103
16	National Emergency Medical Service	15	524,134,051
17	Ministry of Finance (MOF)	15	442,126,549
18	Ministry of Social Welfare (MSW)	14	763,860,500
19	National Tourist Board (NTB)	14	658,223,750
20	Sierra Leone Petroleum Directorate (PDSL)	13	2,616,970,645
21	Ministry of Environment (MoE)	13	655,960,225
22	Nuclear safety and Radiation Protection Agency (NSRPA)	13	323,998,000
23	Teaching Service Commission	12	350,981,240
24	Western Area Rural District Council (WARD-C)	12	316,404,011
25	Environmental Protection Agency (EPA)	12	260,786,876
26	Sierra Leone Broadcasting Corporation [SLBC]	12	76,013,525
27	Bombali District Council	12	5,826,807
28	National Authorising Office (NAO)	11	1,468,077,000
29	National Civil Registration Authority (NCRA)	11	350,107,250
30	Office of the Ombudsman	10	247,337,450
31	Njala University	9	214,026,396
32	Ministry of Labour and Social Security (MLSS)	8	545,528,000
33	Rokel Commercial Bank (RCB)	8	206,456,088
34	Sierra Leone Civil Aviation Authority [SLCAA]	8	11,288,389
35	College of Medicine and Allied Health Sciences (COMAHS)	7	261,257,800
36	Sierra Leone Investment & Export Promotion Agency (SLIEPA)	7	95,912,410
37	National Social Security and Insurance Trust (NASSIT)	7	1,052,507
38	National Protected Area Authority (NPAA)	6	247,360,844
39	Office of National Security (ONS)	6	190,885,175
40	Sierra Leone Extrative Industry Transparency Initiative (SLEITI)	6	76,626,825

Application of Restricted Methods of Procurement in 2022

Open competitive procurement methods are preferred in public procurement because they promote transparency, fairness, and better value for money, while helping to prevent favouritism, corruption, and monopolistic practices by encouraging broad market participation. However, in practice, procuring entities often choose methods based on factors such as the nature of goods or services, urgency, budget constraints, and regulatory requirements.

It is important to note that restricted and non-competitive methods, such as Sole Source, Restricted Bidding, and Request for Quotations are legally permitted within the framework and are necessary in specific situations, such as urgent needs, specialized expertise, or when only one supplier is available. While these methods offer flexibility, they must be used transparently and in strict compliance with regulations to ensure fairness and prevent abuse.



Use of Sole Source Procurement Method in 2022

The table below provides details on the number and value of procurement activities executed through the Sole Source method in 2022, categorized by type. According to the data, the use of the Sole Source method was minimal in 2022, both in terms of the number of activities and total procurement value, accounting for only 0.5% of the total activities and 0.1% of the total value. Despite its limited use, Sole Source procurement is essential in cases where competition is not feasible, such as when only one supplier is available and other requirements provided in Section 46 of the PPA, 2016. However, its infrequent application ensures that most procurement activities remain competitive and transparent, thereby reducing the risk of favoritism and securing better value for public funds.

Use of Sole Source Method in 2022		
Sole Source Method by Procurement Categories	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)
Sole Source Goods	15	57,746,935
Sole Source Works	1	112,524
Sole Source Services	15	88,636,922

The table below provides details of the procuring entities that used Sole Source procurement method in 2022.

PROCURING ENTITIES WITH HIGHEST USE BY VALUES OF SOLE SOURCE METHOD IN 2022			
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	Right to Access Information Commission (RAIC)	9	71,304,282
2	Small and Medium Enterprise Development Agency (SMEDA)	4	29,436,000
3	Ministry of Transport and Aviation (MTA)	3	19,886,950
4	Ministry of Health and Sanitation (MoHS)	1	12,358,033
5	National Civil Registration Authority (NCRA)	3	6,439,652
6	Accountant General'S Department (AGD)	3	3,267,317
7	Integrated Health Projects Administration Unit (IHPAU)	1	1,570,300
8	Bank of Sierra Leone (BSL)	1	830,552
9	Sierra Leone Commercial Bank (SLCB)	3	787,471
10	Project Fiduciary Management Unit (PFMU)	1	375,394
11	Fourah Bay College (FBC)	1	127,906
12	National Commission for Social Action (NaCSA)	1	112,524

The table below provides details of procuring entities that used the Sole Source procurement method without the authorized approval of the National Public Procurement Authority (NPPA), in violation of the legal and regulatory framework.

PROCURING ENTITIES THAT EXECUTED PROCUREMENT ACTIVITIES USING SOLE SOURCE METHOD WITHOUT NPPA APPROVAL			
Sn	Name of MDA'S & Local Councils	Number of Sole Source/ Restricted Bidding method NOT Endorsed by NPPA	Value of Sole Source/ Restricted Bidding method NOT Endorsed by NPPA LE
1	Right to Access Information Commission (RAIC)	9	71,304,282
2	Small and Medium Enterprise Development Agency (SMEDA)	4	29,436,000
3	Sierra Leone Commercial Bank (SLCB)	3	787,471
4	Accountant General'S Department (AGD)	1	134,002
5	National Commission for Social Action (NaCSA)	1	112,524
6	Ministry of Defence (MOD)	1	81,968



Section 47(2) of the Public Procurement Act of 2016 mandates that notices of sole-source procurement processes be published in the Gazette, a national newspaper, and, when feasible, on the internet, of a notice of the holding of sole-source procurement processes by procuring entities. The table below provides details of procuring entities that failed to comply with this requirement.

PROCURING ENTITIES THAT FAILED TO PUBLISH THE HOLDING OF SOLE SOURCE METHOD			
Sn	Name of MDA'S & Local Councils	Number of Approved Sole Source & Restricted Bidding NOT Publicised in the Gazette, a newspaper or Website	Value of Approved Sole Source & Restricted Bidding NOT Publicised in the Gazette, a newspaper or Website (LE)
1	Right to Access Information Commission (RAIC)	9	71,304,282
2	Small and Medium Enterprise Development Agency (SMEDA)	4	29,436,000
3	Ministry of Transport and Aviation (MTA)	3	19,886,950
4	Ministry of Health and Sanitation (MoHS)	1	12,358,033
5	National Civil Registration Authority (NCRA)	3	6,439,652
6	Accountant General'S Department (AGD)	3	3,267,317
7	Integrated Health Projects Administration Unit (IHPAU)	1	1,570,300
8	Bank of Sierra Leone (BSL)	1	830,552
9	Sierra Leone Commercial Bank (SLCB)	3	787,471
10	Fourah Bay College (FBC)	1	127,906
11	National Commission for Social Action (NaCSA)	1	112,524

Use of Restricted Bidding Procurement Method in 2022

The table below provides details on the use of the Restricted Bidding method in 2022. According to the data, the Restricted Bidding method was used minimally, with only 5 (five) activities totaling Le 2,180,167 (Two million, one hundred and eighty thousand, one hundred and sixty-seven Leones). This method accounted for a very small portion of both the total procurement value and the total number of procurement activities.

The low usage of Restricted Bidding suggests that most procurement activities were conducted through other methods, likely open competitive methods, which are preferred for ensuring transparency and fairness. Restricted Bidding, while allowed under specific circumstances (such as when only a limited number of suppliers are available or in urgent situations), was employed in only a few cases, reflecting its limited application in the overall procurement landscape for the year.

Use of Restricted Bidding Method in 2022		
Restricted Bidding Method by Procurement Categories	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)
Restricted Bidding Goods	4	1,479,749
Restricted Bidding Services	1	700,418

The table below provides details of the procurement entities that used Restricted Bidding method in 2022.



Procuring Entities that used Restricted Bidding Procurement Method in 2022			
Sn	Names of Procuring Entities	Number of Procurement Activities Executed using Restricted Bidding Method	Value of Procurement Activities Executed using Restricted Bidding Method (LE)
1	Sierra Leone Commercial Bank (SLCB)	1	1,380,921
2	Agricultural Value Chain Development Program	1	700,418
3	Ministry of Social Welfare (MSW)	1	92,400
4	Sierra Leone Correctional Service (SLCS)	1	4,834
5	Project Fiduciary Management Unit (PFMU)	1	1,594

The Use of Proforma Invoicing, Internal Memos Procurement Methods referred to as "OTHERS" in 2022

The use of proforma invoicing, internal memos, and direct/single sourcing, collectively referred to as "Others," which are not sanctioned by the legal framework, undermines the integrity of the public procurement process. These non-approved methods can lead to cost overestimation, favoritism, and collusion, compromising transparency, fairness, and efficiency. Based on the data, these methods were used for 709 (seven hundred and nine) activities with a combined value of Le 1,416,818,822 (One billion, four hundred and sixteen million, eight hundred and eighteen thousand, eight hundred and twenty-two Leones).

The widespread use of these non-approved methods indicates potential risks such as cost overestimation, favoritism, and lack of transparency, as these methods do not involve competitive bidding processes. This can undermine the integrity of the procurement process and pose legal risks, as these methods may not produce legally binding contracts.

Use of OTHER Methods (Direct Sourcing, Internal Memo, Proforma etc) in 2022		
Restricted Bidding Method by Procurement Categories	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)
OTHER Methods (Direct Sourcing, Proforma etc) - Goods	462	936,126,920
OTHER Methods (Direct Sourcing, Proforma etc) - Works	14	19,222,264
OTHER Methods (Direct Sourcing, Proforma etc) - Services	233	461,469,638

The table below lists the top forty (40) procuring entities that conducted procurement activities using non-competitive methods, such as Direct Sourcing and Proforma Invoicing, collectively referred to as "OTHERS." The entities are arranged in order of their procurement values.



Procuring Entities with the Highest Value of Procurement Activities Executed using OTHER Methods (Direct Sourcing, Internal Memos, Proforma Invoice etc) in 2022			
Sn	Names of Procuring Entities	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	Small and Medium Enterprise Development Agency (SMEDA)	28	296,009,975
2	National Council for Technical Vocational and other Awards (NCTVA)	46	276,163,101
3	National Mineral Agency (NMA)	15	239,106,969
4	Decentralization Secretariat	24	127,182,644
5	Public Private Partnership Unit (PPPU)	8	105,181,807
6	Medical and Dental Council of Sierra Leone (MDCSL)	11	51,510,000
7	National Insurance Company Limited (NIC)	85	50,518,422
8	Ministry of Transport and Aviation (MTA)	2	42,347,604
9	Office of the Ombudsman	1	35,000,000
10	Sierra Leone Postal Services	20	32,755,614
11	Environmental Protection Agency (EPA)	1	29,026,000
12	Sierra Leone Produce Marketing Company	6	25,560,839
13	Project Fiduciary Management Unit (PFMU)	13	16,741,329
14	Law Reform Commission (LRC)	4	13,384,962
15	National Drug Law Enforcement Agency (NDLEA)	9	9,834,890
16	Ministry of Fisheries and Marine Resources (MFMR)	1	9,000,000
17	Eastern Technical University	1	8,625,000
18	Sierra Leone Pharmacy Board	4	7,824,692
19	Right to Access Information Commission (RAIC)	6	7,146,150
20	Sierra Leone Chancery, New York	57	5,972,217
21	Integrated Health Projects Administration Unit (IHPAU)	3	4,843,248
22	SIERRA LEONE EMBASSY IN CHINA	31	3,324,286
23	Sierra Leone Telecommunications Company (SIERRATEL)	5	3,015,786
24	National Electoral Commission (NEC)	5	2,846,840
25	National Public Procurement Authority (NPPA)	1	2,555,000
26	Office of the Vice President	1	1,552,500
27	National Commission for Social Action (NaCSA)	4	1,533,645
28	EMBASSY OF SIERRA LEONE IN BELGIUM	14	1,075,644
29	Fourah Bay College (FBC)	1	943,209
30	The Embassy of Sierra Leone in Washington, D.C	22	938,833
31	Sierra Leone Agribusiness & Rice Value Chain Support Project (SLARIS)-Moyamba	2	858,744
32	Office of the Chief Minister	7	617,869
33	SL CHANCERY - UNITED KINGDOM	11	529,372
34	SIERRA LEONE HIGH COMMISSION IN NIGERIA	51	499,400
35	National HIV/AIDS Secretariat	20	445,475
36	Sierra Leone Embassy of the Kingdom of Saudi Arabia	37	390,382
37	Statistics Sierra Leone (SSL)	4	373,451
38	Sierra Leone High Commission Ghana	10	337,318
39	Ministry of Water Resources (MWR)	4	316,974
40	National Fertilizer Regulatory Agency (NaFRA)	20	254,551

The table below lists the top forty (40) procuring entities that conducted procurement activities using non-competitive methods, such as Direct Sourcing and Proforma Invoicing, collectively referred to as "OTHERS." The entities are arranged by the total number of procurement activities.



Procuring Entities with the Highest Number of Procurement Activities Executed using OTHER Methods (Direct Sourcing, Internal Memos, Proforma Invoice etc) in 2022			
Sn	Names of Procuring Entities	Number of Procurement Activities Executed using OTHER Methods (Direct Sourcing, Proforma Invoice etc)	Value of Procurement Activities Executed using OTHER Methods (Direct Sourcing, Proforma Invoice etc) (LE)
1	National Insurance Company Limited (NIC)	85	50,518,422
2	Sierra Leone Chancery, New York	57	5,972,217
3	SIERRS LEONE HIGH COMMISSION IN NIGERIA	51	499,400
4	National Council for Technical Vocational and other Awards (NCTVA)	46	276,163,101
5	Sierra Leone Embassy of the Islamic Republic of Iran	38	18,449
6	Sierra Leone Embassy of the Kingdom of Saudi Arabia	37	390,382
7	SIERRA LEONE EMBASSY IN CHINA	31	3,324,286
8	Small and Medium Enterprise Development Agency (SMEDA)	28	296,009,975
9	Decentralization Secretariat	24	127,182,644
10	The Embassy of Sierra Leone in Washington, D.C	22	938,833
11	Sierra Leone Postal Services	20	32,755,614
12	National Hiv/Aids Secretariate	20	445,475
13	National Fertilizer Regulatory Agency (NaFRA)	20	254,551
14	SL CHANCERY - TURKEY	20	143,762
15	Sierra Leone High Commission (Ethiopia)	20	13,679
16	National Mineral Agency (NMA)	15	239,106,969
17	EMBASSY OF SIERRA LEONE IN BELGIUM	14	1,075,644
18	Project Fiduciary Management Unit (PFMU)	13	16,741,329
19	Medical and Dental Council of Sierra Leone (MDCSL)	11	51,510,000
20	SL CHANCERY - UNITED KINGDOM	11	529,372
21	Sierra Leone High Commission Ghana	10	337,318
22	SIERRA LEONE EMBASSY BERLIN, GERMANY	10	87,293
23	National Drug Law Enforcement Agency (NDLEA)	9	9,834,890
24	Sierra Leone Shipping Agency (SLSA)	9	27,020
25	Public Private Partnership Unit (PPPU)	8	105,181,807
26	Office of the Chief Minister	7	617,869
27	Sierra Leone Ports Authority (SLPA)	7	74,182
28	Sierra Leone Produce Marketing Company	6	25,560,839
29	Right to Access Information Commission (RAIC)	6	7,146,150
30	Sierra Leone Telecommunications Company (SIERRATEL)	5	3,015,786
31	National Electoral Commission (NEC)	5	2,846,840
32	Law Reform Commission (LRC)	4	13,384,962
33	Sierra Leone Pharmacy Board	4	7,824,692
34	National Commission for Social Action (NaCSA)	4	1,533,645
35	Statistics Sierra Leone (SSL)	4	373,451
36	Ministry of Water Resources (MWR)	4	316,974
37	Integrated Health Projects Administration Unit (IHPAU)	3	4,843,248
38	Audit Service Sierra Leone (ASSL)	3	22,313
39	Ministry of Transport and Aviation (MTA)	2	42,347,604
40	Sierra Leone Agribusiness & Rice Value Chain Support Project (SLARIS)-Moyamba	2	858,744

Execution of Procurement Activities Executed **without** Stating the Procurement Methods in 2022

In public procurement, specifying the procurement methods used is crucial to ensuring transparency, accountability, monitoring, and fairness. Procurement activities must adhere to the methods outlined in the legal framework, such as open tendering, restricted tendering, request for proposals (RFPs), and direct procurement under specific conditions.

Clearly defining and documenting these methods from the planning stage through all procurement processes is critical for maintaining a transparent and competitive procurement environment. Failing to specify the procurement method raises significant concerns about fairness, competition, and legal compliance.



The data below provides insights into procurement activities executed in 2022 where the procurement method was not stated. According to the information, a total of 95 (ninety-five) procurement activities were carried out without specifying the procurement method, amounting to Le 1,148,741,213 (One billion, one hundred and forty-eight million, seven hundred and forty-one thousand, two hundred and thirteen Leones).

The majority of these activities were for goods, with 78 (seventy-eight) activities valued at Le 1,145,815,666 (One billion, one hundred and forty-five million, eight hundred and fifteen thousand, six hundred and sixty-six Leones). There were 3 (three) activities for works, totaling Le 229,765 (Two hundred and twenty-nine thousand, seven hundred and sixty-five Leones), and 14 (fourteen) activities for services, amounting to Le 2,695,782 (Two million, six hundred and ninety-five thousand, seven hundred and eighty-two Leones).

The absence of stated procurement methods raises serious concerns about transparency, fairness, and compliance with the legal framework. It undermines the ability to effectively monitor procurement processes, potentially leading to issues such as favoritism, inefficiency, and legal risks.

<i>Execution of Procurement Activities Executed without Stating the Procurement Methods in 2022</i>		
Without Procurement Method by Procurement Categories	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)
Method NOT Stated - Goods	78	1,145,815,666
Method NOT Stated - Works	3	229,765
Method NOT Stated - Services	14	2,695,782

The table below details the procuring entities that executed procurement activities **without** specifying the procurement methods arranged by their procurement values.

<i>Execution of Procurement Activities Executed without Stating the Procurement Methods in 2022</i>			
Sn	Name of MDA'S & Local Councils	Number of Procurement Activities Executed with NO Methods Available	Value of Procurement Activities Executed with NO Methods Available (LE)
1	Sierra Leone Regional Rice Value Chain	1	990,000,000
2	National Protected Area Authority (NPAA)	1	48,000,000
3	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	6	31,745,590
4	Public Private Partnership Unit (PPPU)	3	24,604,676
5	Small and Medium Enterprise Development Agency (SMEDA)	4	18,254,435
6	National Electoral Commission (NEC)	1	11,340,000
7	National Drug Law Enforcement Agency (NDLEA)	1	10,000,000
8	Njala University	1	5,555,555
9	Sierra Leone Embassy to the Republic of South Korea	52	2,385,201
10	National Commission for Social Action (NaCSA)	1	1,843,450
11	National Disaster Management Agency (NDMA)	1	1,650,000
12	National Mineral Agency (NMA)	2	1,500,016
13	National Council for Technical Vocational and other Awards (NCTVA)	3	1,010,500
14	Pujehun District Council	1	193,599
15	Kailahun District Council	1	170,100
16	Sierra Leone Ports Authority (SLPA)	1	115,500
17	National Youth Commission (NAYCOM)	1	107,649
18	Sierra Leone Metrological Agency	3	83,957
19	Ministry of Social Welfare (MSW)	1	60,000
20	Law Officers Department (LOD)	1	53,665
21	Audit Service Sierra Leone (ASSL)	1	34,875
22	Teaching Service Commission	1	10,500
23	Statistics Sierra Leone (SSL)	2	8,550
24	National Insurance Company Limited (NIC)	1	5,670
25	Integrated Health Projects Administration Unit (IHPAU)	2	4,725
26	Law Reform Commission (LRC)	1	3,001

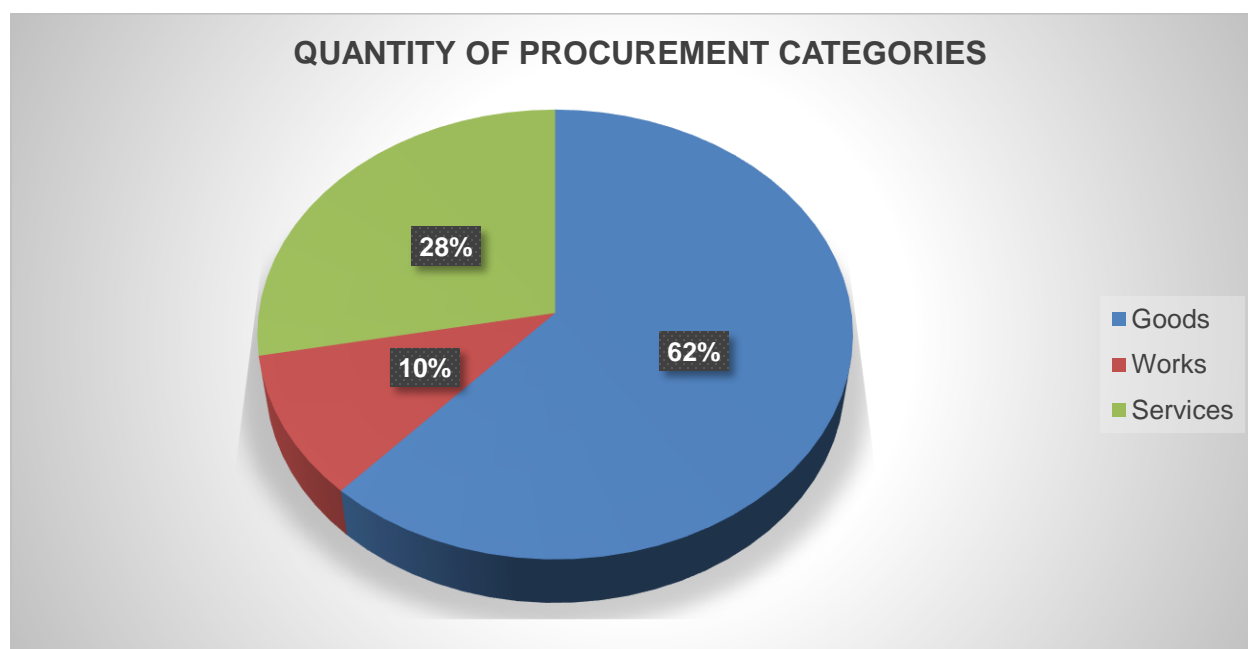
Categories of Procurement in 2022

The data below reveals that in 2022, the procurement of goods was not only the most frequent but also made up the largest portion of the total procurement value. While there were fewer procurement activities for works, each activity typically involved larger contracts or projects, leading to a higher total value. In contrast, despite the significant number of procurement activities, services were procured at a much lower total value.

The procurement of Goods had the highest total value, amounting to Le 88,649,327,847 (eighty-eight billion, six hundred and forty-nine million, three hundred and twenty-seven thousand, eight hundred and forty-seven Leones), with the highest number of procurement activities at 3,696 (three thousand, six hundred and ninety-six). This was followed by works, with a total value of Le 80,537,369,064 (eighty billion, five hundred and thirty-seven million, three hundred and sixty-nine thousand, sixty-four Leones) and a significantly lower number of procurement activities, 615 (six hundred and fifteen). Services had a total value of Le 28,641,044,864 (twenty-eight billion, six hundred and forty-one million, forty-four thousand, eight hundred and sixty-four Leones), with a moderate quantity of procurement activities, 1,678 (one thousand, six hundred and seventy-eight).

The details are shown in the table and graph below respectively

Categories of Procurements	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)
Goods	3,696	88,649,327,847
Works	615	80,537,369,064
Services	1,678	28,641,044,864





The table below presents the top 40 (forty) procuring entities for goods procurement in 2022, along with their respective values. The analysis reveals that these entities accounted for 1,483 (one thousand, four hundred and eighty-three) procurement activities, making up 25% of all procurement activities. The total value of these activities was Le 85,237,226,813 (Eighty-five billion, two hundred and thirty-seven million, two hundred and twenty-six thousand, eight hundred and thirteen Leones), which represents 43% of the overall procurement value for the year.

PROCUREMENT OF GOODS BY PROCURING ENTITIES IN 2022			
Sn	Names of Procuring Entities	Quantity of Goods Procured	Value of Goods Procured (LE)
1	Sierra Leone Local Content Agency (SLCA)	23	19,508,190,963
2	Sierra Leone Free Education Project (SLFEP)	11	15,529,292,132
3	Ministry of Defence (MOD)	19	11,151,601,629
4	Sierra Leone Road Safety Authority (SLRSA)	37	3,826,661,632
5	Freetown City Council (FCC)	71	3,776,951,522
6	Sierra Leone Regional Rice Value Chain	4	3,563,380,808
7	National Electoral Commission (NEC)	174	2,469,404,877
8	Sierra Leone Airport Authority (SLAA)	161	2,312,146,081
9	Sierra Leone Correctional Service (SLCS)	56	2,215,541,634
10	National Mineral Agency (NMA)	79	1,918,041,668
11	Moyamba District Council	12	1,412,256,271
12	Sierra Leone Roads Authority (SLRA)	12	1,353,994,062
13	Ministry of Fisheries and Marine Resources (MFMR)	11	1,249,318,000
14	National Authorising Office (NAO)	15	1,227,026,156
15	Ministry of Labour and Social Security (MLSS)	9	1,119,630,960
16	Sierra Leone Petroleum Directorate (PDSL)	5	1,008,072,181
17	Ministry of Finance (MOF)	43	954,934,508
18	Freetown Teachers College (FTC)	6	943,130,250
19	Road Maintenance Fund Administration (RMFA)	16	894,602,139
20	National Emergency Medical Service	19	803,723,065
21	Sierra Leone Ports Authority (SLPA)	190	789,863,255
22	National Medical Supplies Agency (NMSA)	11	652,746,473
23	National Revenue Authority (NRA)	33	632,208,181
24	Ministry of Social Welfare (MSW)	14	503,381,069
25	Guma Valley Water Company (GVWC)	58	484,115,020
26	House of Parliament (HOP)	49	474,008,362
27	National Telecommunications Commission (NATCOM)	21	471,069,457
28	National Sport Authority (NSA)	4	439,636,316
29	National Commission for Social Action (NaCSA)	10	414,913,480
30	Office of National Security (ONS)	16	380,460,938
31	Rokel Commercial Bank (RCB)	108	355,630,763
32	Ministry of Health and Sanitation (MoHS)	21	322,447,899
33	Ministry of Works and Public Assets (MWPA)	9	311,300,297
34	National Civil Registration Authority (NCRA)	27	275,983,136
35	College of Medicine and Allied Health Sciences (COMAHS)	18	261,477,632
36	Central Intelligence and Security Unit (CISU)	26	260,570,571
37	Ministry of Environment (MoE)	12	256,740,000
38	National Council for Technical Vocational and other Awards (NCTVA)	40	244,145,492
39	Right to Access Information Commission (RAIC)	9	236,805,976
40	Western Area Rural District Council (WARD-C)	24	231,821,956



The table below lists the top 40 (forty) procuring entities for goods procurement in 2022, organized by the number of activities. The analysis shows that these entities were responsible for 2,246 (two thousand, two hundred and forty-six) activities, representing 38% of all procurement activities. The total value of these activities amounted to Le 21,538,280,748 (twenty-one billion, five hundred and thirty-eight million, two hundred and eighty thousand, seven hundred and forty-eight Leones), which accounts for 11% of the overall procurement value for the year.

PROCUREMENT OF GOODS BY PROCURING ENTITIES IN 2022			
Sn	Names of Procuring Entities	Quantity of Goods Procured	Value of Goods Procured (LE)
1	Sierra Leone Ports Authority (SLPA)	190	789,863,255
2	National Electoral Commission (NEC)	174	2,469,404,877
3	Sierra Leone Airport Authority (SLAA)	161	2,312,146,081
4	Rokel Commercial Bank (RCB)	108	355,630,763
5	National Insurance Company Limited (NIC)	85	16,017,743
6	National Mineral Agency (NMA)	79	1,918,041,668
7	Njala University	76	224,880,207
8	Freetown City Council (FCC)	71	3,776,951,522
9	National Social Security and Insurance Trust (NASSIT)	68	10,250,928
10	Electricity Generating and Transmission Company (EGTC)	68	1,598,718
11	Sierra Leone Road Transport Corporation (SLRTC)	67	17,214,035
12	Guma Valley Water Company (GVWC)	58	484,115,020
13	Sierra Leone Correctional Service (SLCS)	56	2,215,541,634
14	Environmental Protection Agency (EPA)	56	162,348,144
15	Office of the Chief Minister	56	3,143,887
16	House of Parliament (HOP)	49	474,008,362
17	Sierra Leone Commercial Bank (SLCB)	48	16,993,986
18	Sierra Leone Embassy to the Republic of South Korea	45	2,333,317
19	Ministry of Finance (MOF)	43	954,934,508
20	Eastern Technical University	41	20,879,572
21	National Council for Technical Vocational and other Awards (NCTVA)	40	244,145,492
22	Sierra Leone Shipping Agency (SLSA)	39	14,156,464
23	Statistics Sierra Leone (SSL)	38	1,310,918
24	Sierra Leone Embassy of the Islamic Republic of Iran	38	18,449
25	Sierra Leone Road Safety Authority (SLRSA)	37	3,826,661,632
26	Bank of Sierra Leone (BSL)	37	2,239,117
27	Sierra Leone Embassy of the Kingdom of Saudi Arabia	37	390,382
28	Koidu New Sengbehun City Council (KNSCC)	34	1,849,496
29	National Revenue Authority (NRA)	33	632,208,181
30	Petroleum Regulatory Agency (PRA)	31	10,723,491
31	Sierra Leone Broadcasting Corporation [SLBC]	29	69,259,689
32	Sierra Leone Civil Aviation Authority [SLCAA]	29	12,688,620
33	Kailahun District Council	29	1,394,537
34	Ministry of Planning and Economic Development (MOPEd)	29	725,903
35	Bombali District Council	29	336,235
36	National Fertilizer Regulatory Agency (NaFRA)	28	73,402,050
37	Sierra Leone Police (SLP)	28	45,595,560
38	SIERRA LEONE EMBASSY IN CHINA	28	3,015,323
39	National Civil Registration Authority (NCRA)	27	275,983,136
40	Integrated Health Projects Administration Unit (IHPAU)	27	95,877,847

The table below presents details of the top forty procuring entities for Works procurement in 2022, along with their corresponding values arranged based on the value of activities. The analysis shows that these entities conducted 475 (four hundred and seventy-five) activities, which represents 8% of all procurement activities. The total value of these activities was Le 80,523,383,965 (Eighty billion, five hundred and twenty-three million, three hundred and eighty-three thousand, nine hundred and sixty-five Leones), accounting for 41% of the overall procurement value for the year.



PROCUREMENT OF WORKS BY PROCURING ENTITIES IN 2022			
Sn	Names of Procuring Entities	Number of Works procured	Value of Works procured (LE)
1	Sierra Leone Roads Authority (SLRA)	111	58,192,255,383
2	Sierra Leone Free Education Project (SLFEP)	10	13,045,805,710
3	Ministry of Works and Public Assets (MWPA)	7	2,642,120,338
4	Sierra Leone Correctional Service (SLCS)	3	1,417,765,248
5	Freetown Teachers College (FTC)	1	1,216,640,000
6	Sierra Leone Regional Rice Value Chain	1	959,206,140
7	Moyamba District Council	13	575,264,830
8	Ministry of Labour and Social Security (MLSS)	2	545,145,000
9	Sierra Leone Road Safety Authority (SLRSA)	4	259,390,000
10	Western Area Rural District Council (WARD-C)	4	212,908,998
11	National Electoral Commission (NEC)	22	209,689,230
12	National Emergency Medical Service	5	141,231,162
13	National Mineral Agency (NMA)	3	140,390,000
14	National Authorising Office (NAO)	2	138,812,000
15	National Commission for Social Action (NaCSA)	91	123,179,838
16	Right to Access Information Commission (RAIC)	1	108,405,000
17	Ministry of Fisheries and Marine Resources (MFMR)	3	105,700,000
18	Government Printing Department (GPD)	1	98,250,000
19	Ministry of Defence (MOD)	1	92,475,000
20	National Civil Registration Authority (NCRA)	2	81,052,900
21	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	3	69,996,955
22	Guma Valley Water Company (GVWC)	9	45,296,755
23	Bombali District Council	23	20,086,694
24	National Social Security and Insurance Trust (NASSIT)	10	14,187,897
25	Kambia District Council	17	10,885,283
26	Project Fiduciary Management Unit (PFMU)	3	8,415,747
27	Ministry of Local Government and Rural Development (MLGRD)	1	7,600,000
28	Integrated Health Projects Administration Unit (IHPAU)	1	5,622,750
29	Sierra Leone Airport Authority (SLAA)	4	5,309,836
30	Bo District Council	12	4,172,233
31	Statistics Sierra Leone (SSL)	5	3,975,400
32	Karene District Council	10	3,368,675
33	Koidu New Sengbehun City Council (KNSCC)	23	3,328,560
34	Kailahun District Council	7	2,618,233
35	Anti-Corruption Commission (ACC)	1	2,583,250
36	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	10	2,302,922
37	Kenema City Council	7	2,224,078
38	Freetown City Council (FCC)	23	2,027,059
39	Bo City Council	11	1,897,821
40	Bonthe District Council	8	1,797,039

The table below provides details of the top forty procuring entities for Works procurement in 2022, including their respective values arranged based on the number of activities. The analysis indicates that these entities carried out 543 (five hundred and forty-three) activities, constituting 9% of all procurement activities. The total value of these activities was Le 76,952,378,164 (Seventy-six billion, nine hundred and fifty-two million, three hundred and seventy-eight thousand, one hundred and sixty-four Leones), which represents 39% of the total procurement value for the year.



PROCUREMENT OF WORKS BY PROCURING ENTITIES IN 2022			
Sn	Names of Procuring Entities	Number of Works procured	Value of Works procured (LE)
1	Sierra Leone Roads Authority (SLRA)	111	58,192,255,383
2	National Commission for Social Action (NaCSA)	91	123,179,838
3	Bombali District Council	23	20,086,694
4	Koidu New Sengbehun City Council (KNSCC)	23	3,328,560
5	Freetown City Council (FCC)	23	2,027,059
6	National Electoral Commission (NEC)	22	209,689,230
7	Kambia District Council	17	10,885,283
8	Moyamba District Council	13	575,264,830
9	Bo District Council	12	4,172,233
10	Bo City Council	11	1,897,821
11	Sierra Leone Free Education Project (SLFEP)	10	13,045,805,710
12	National Social Security and Insurance Trust (NASSIT)	10	14,187,897
13	Karene District Council	10	3,368,675
14	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	10	2,302,922
15	Pujehun District Council	10	1,447,695
16	Guma Valley Water Company (GVWC)	9	45,296,755
17	Bonthe District Council	8	1,797,039
18	Tonkolili District Council	8	723,252
19	Kono District Council	8	187,105
20	Port Loko District Council	8	186,673
21	Ministry of Works and Public Assets (MWPA)	7	2,642,120,338
22	Kailahun District Council	7	2,618,233
23	Kenema City Council	7	2,224,078
24	Sierra Leone Civil Aviation Authority [SLCAA]	7	817,724
25	Kenema District Council	6	1,505,503
26	Bonthe Municipal Council	6	842,141
27	Koinadugu District Council	6	545,055
28	Bank of Sierra Leone (BSL)	6	417,390
29	Sierra Leone Ports Authority (SLPA)	6	249,198
30	National Emergency Medical Service	5	141,231,162
31	Statistics Sierra Leone (SSL)	5	3,975,400
32	Makeni City Council	5	345,170
33	National Revenue Authority (NRA)	5	340,605
34	Sierra Leone Shipping Agency (SLSA)	5	59,533
35	Sierra Leone Road Safety Authority (SLRSA)	4	259,390,000
36	Western Area Rural District Council (WARD-C)	4	212,908,998
37	Sierra Leone Airport Authority(SLAA)	4	5,309,836
38	Fourah Bay College (FBC)	4	1,536,454
39	Sierra Leone Commercial Bank (SLCB)	4	85,445
40	Sierra Leone Correctional Service (SLCS)	3	1,417,765,248

The table below details the top 40 (forty) procuring entities for Services in 2022, arranged by their values. These entities were responsible for 822 (eight hundred and twenty-two) activities, representing 13% of all procurement activities. The total value of these activities was Le 28,020,530,630 (Twenty-eight billion, twenty million, five hundred and thirty thousand, six hundred and thirty Leones), which constitutes 14% of the overall procurement value.



PROCUREMENT OF SERVICES BY PROCURING ENTITIES IN 2022			
Sn	Names of Procuring Entities	Quantity	Value of Services Procured (LE)
1	National Mineral Agency (NMA)	42	7,287,001,000
2	National Electoral Commission (NEC)	79	3,277,783,337
3	Sierra Leone Free Education Project (SLFEP)	2	2,372,899,907
4	House of Parliament (HOP)	23	2,047,481,258
5	Sierra Leone Petroleum Directorate (PDSL)	11	1,713,912,245
6	Ministry of Environment (MoE)	139	1,543,940,825
7	Ministry of Fisheries and Marine Resources (MFMR)	11	1,504,275,000
8	Road Maintenance Fund Administration (RMFA)	5	1,144,708,703
9	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	8	809,096,589
10	National Tourist Board (NTB)	21	619,957,981
11	National Revenue Authority (NRA)	14	530,802,760
12	Ministry of Health and Sanitation (MoHS)	34	477,202,053
13	Right to Access Information Commission (RAIC)	23	366,677,678
14	Teaching Service Commission	26	351,302,041
15	University of Sierra Leone (USL)	5	345,895,547
16	Sierra Leone Roads Authority (SLRA)	4	307,566,000
17	Moyamba District Council	5	266,205,731
18	Ministry of Social Welfare (MSW)	24	262,988,312
19	Small and Medium Enterprise Development Agency (SMEDA)	22	258,888,550
20	Environmental Protection Agency (EPA)	40	236,277,560
21	Nuclear safety and Radiation Protection Agency (NSRPA)	14	231,264,800
22	National Emergency Medical Service	13	162,328,007
23	Project Fiduciary Management Unit (PFMU)	15	158,980,406
24	Integrated Health Projects Administration Unit (IHPAU)	12	155,344,058
25	Ministry of Gender and Children's Affairs (MGCA)	16	154,872,550
26	Sierra Leone Road Safety Authority (SLRSA)	5	153,167,975
27	Ministry of Planning and Economic Development (MOPED)	58	141,260,100
28	National Public Procurement Authority (NPPA)	4	108,795,475
29	Ministry of Finance (MOF)	36	104,263,985
30	National Authorising Office (NAO)	8	103,040,768
31	Office of the Ombudsman	7	102,776,621
32	National Disaster Management Agency (NDMA)	2	98,597,214
33	Sierra Leone National Commission on Small Arms (SLeNCSA)	23	91,168,200
34	Public Private Partnership Unit (PPPU)	9	87,232,882
35	National Protected Area Authority (NPAA)	2	81,818,750
36	National Fertilizer Regulatory Agency (NaFRA)	13	76,074,876
37	Sierra Leone Local Content Agency (SLLCA)	10	73,315,680
38	Sierra Leone Correctional Service (SLCS)	7	72,413,205
39	Western Area Rural District Council (WARD-C)	3	69,951,000
40	Independent Media Commission (IMC)	5	69,001,000

The table below lists the top 40 (forty) procuring entities for Services in 2022, arranged in ascending order by the number of activities. These entities conducted 1,116 (one thousand, one hundred and sixteen) activities, accounting for 19% of all procurement activities. The total value of these activities was Le 18,642,340,397 (Eighteen billion, six hundred and forty-two million, three hundred and forty thousand, three hundred and ninety-seven Leones), representing 9% of the overall procurement value.



PROCUREMENT OF SERVICES BY PROCURING ENTITIES IN 2022			
Sn	Names of Procuring Entities	Quantity	Value of Services Procured (LE)
1	Ministry of Environment (MoE)	139	1,543,940,825
2	National Electoral Commission (NEC)	79	3,277,783,337
3	Ministry of Planning and Economic Development (MOPED)	58	141,260,100
4	Sierra Leone Investment & Export Promotion Agency (SLIEPA)	44	41,077,708
5	Sierra Leone Chancery, New York	44	4,961,895
6	National Mineral Agency (NMA)	42	7,287,001,000
7	Environmental Protection Agency (EPA)	40	236,277,560
8	Ministry of Finance (MOF)	36	104,263,985
9	Ministry of Health and Sanitation (MoHS)	34	477,202,053
10	Freetown City Council (FCC)	34	2,495,507
11	Office of the Chief Minister	34	1,619,518
12	Statistics Sierra Leone (SSL)	32	5,416,621
13	Teaching Service Commission	26	351,302,041
14	National Telecommunications Commission (NATCOM)	26	31,106,848
15	SIERRS LEONE HIGH COMMISSION IN NIGERIA	25	262,766
16	Ministry of Social Welfare (MSW)	24	262,988,312
17	House of Parliament (HOP)	23	2,047,481,258
18	Right to Access Information Commission (RAIC)	23	366,677,678
19	Sierra Leone National Commission on Small Arms (SLeNCSA)	23	91,168,200
20	Small and Medium Enterprise Development Agency (SMEDA)	22	258,888,550
21	Bo District Council	22	447,630
22	National Tourist Board (NTB)	21	619,957,981
23	Sierra Leone Metrological Agency	21	494,142
24	The Embassy of Sierra Leone in Washington, D.C	20	831,519
25	Accountant General's Department (AGD)	18	4,351,896
26	Ministry of Gender and Children's Affairs (MGCA)	16	154,872,550
27	Sierra Leone Maritimetime Administration (SLMA)	16	4,259,807
28	Project Fiduciary Management Unit (PFMU)	15	158,980,406
29	Kono District Council	15	1,719,028
30	National Revenue Authority (NRA)	14	530,802,760
31	Nuclear safety and Radiation Protection Agency (NSRPA)	14	231,264,800
32	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	14	2,853,510
33	Port Loko District Council	14	2,159,292
34	National Emergency Medical Service	13	162,328,007
35	National Fertilizer Regulatory Agency (NaFRA)	13	76,074,876
36	Human Resource Management Office (HRMO)	13	450,995
37	SL CHANCERY - TURKEY	13	99,696
38	Integrated Health Projects Administration Unit (IHPAU)	12	155,344,058
39	Sierra Leone Civil Aviation Authority [SLCAA]	12	1,495,999
40	Audit Service Sierra Leone (ASSL)	12	375,682

Sources of Funding in 2022

The data provided represents three key sources of funding for procurement activities in Sierra Leone, including the Government of Sierra Leone (GoSL), Own Source Revenue, and Donor Partners. The Government of Sierra Leone remains to be the largest funding agency in financing procurement activities.

Based on the data, GoSL financed 3,797 (three thousand, seven hundred and ninety-seven) activities being 63% of total activities that amounted to Le 131,892,282,083 (one hundred and thirty-one billion, eight hundred and ninety-two million, two hundred and eighty-two thousand, eighty-three Leones) representing 67% of total value. The GoSL is the largest contributor both in terms of the number of procurement activities and their financial value. This indicates that a significant proportion of public procurement is funded by the government, which aligns with its central role in managing public resources and implementing development projects.

Activities funded by own source revenues (i.e., funds generated by public entities themselves) represent a smaller share of both the number and value of procurement

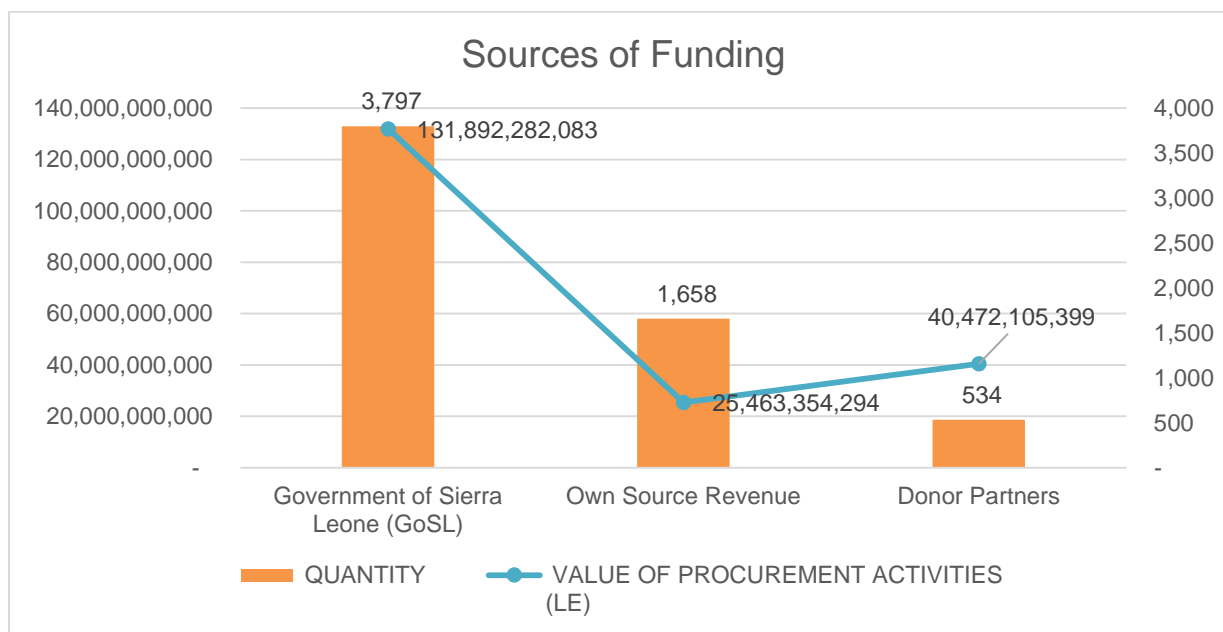


activities. These activities totaled Le 25,463,354,294 (Twenty-five billion, four hundred and sixty-three million, three hundred and fifty-four thousand, two hundred and ninety-four Leones) being 13% of total value executed through 1,658 (one thousand, six hundred and fifty-eight) activities representing 28% of total activities.

Donor funding contributes a relatively small number of activities but has a significant share of the total value. Despite funding only 9% through 534 (five hundred and thirty-four) of activities, contribute 20% amounting to Le 40,472,105,399 (Forty billion, four hundred and seventy-two million, one hundred and five thousand, three hundred and ninety-nine Leones) of the total value. This implies that donor partners focus on fewer, often larger or more strategic projects.

The table and graph below provide details of the sources of funding for procurement activities in 2022;

SOURCES OF FUNDING	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)
Government of Sierra Leone (GoSL)	3,797	131,892,282,083
Own Source Revenue	1,658	25,463,354,294
Donor Partners	534	40,472,105,399



The table below provides details of the highest funding procuring entities by the Government of Sierra Leone arranged in ascending order based on values.



HIGHEST FUNDING PROCURING ENTITIES BY THE GOVERNMENT OF SIERRA LEONEIN 2022			
Sn	Names of Procuring Entities	Quantity of Procurement Activities Funded by GoSL	Value of Procurement Activities Funded by GoSL (LE)
1	Sierra Leone Roads Authority (SLRA)	124	59,800,628,383
2	Sierra Leone Local Content Agency (SLLCA)	32	19,560,506,643
3	Ministry of Defence (MOD)	23	11,244,297,097
4	National Electoral Commission (NEC)	275	5,956,877,445
5	Sierra Leone Correctional Service (SLCS)	64	3,705,227,444
6	Ministry of Works and Public Assets (MWPA)	22	2,961,933,225
7	Sierra Leone Petroleum Directorate (PDSL)	14	2,640,601,606
8	House of Parliament (HOP)	72	2,521,489,620
9	Moyamba District Council	28	2,252,118,763
10	Ministry of Fisheries and Marine Resources (MFMR)	13	2,155,718,000
11	Road Maintenance Fund Administration (RMFA)	22	2,039,400,842
12	Ministry of Environment (MoE)	146	1,749,605,825
13	Ministry of Labour and Social Security (MLSS)	16	1,715,478,930
14	National Authorising Office (NAO)	25	1,468,878,924
15	National Emergency Medical Service	37	1,107,282,235
16	Ministry of Finance (MOF)	79	1,059,198,493
17	Right to Access Information Commission (RAIC)	32	709,913,654
18	National Tourist Board (NTB)	25	658,810,317
19	Western Area Rural District Council (WARD-C)	31	514,681,954
20	Ministry of Health and Sanitation (MoHS)	33	463,190,553
21	Freetown Teachers College (FTC)	4	440,819,500
22	National Sport Authority (NSA)	4	439,636,316
23	Office of National Security (ONS)	17	387,663,128
24	Small and Medium Enterprise Development Agency (SMEDA)	38	371,256,810
25	National Civil Registration Authority (NCRA)	29	357,036,036
26	Nuclear safety and Radiation Protection Agency (NSRPA)	24	324,303,575
27	National Protected Area Authority (NPAA)	7	295,360,844
28	Office of the Ombudsman	13	282,444,621
29	Central Intelligence and Security Unit (CISU)	29	276,239,405
30	National Disaster Management Agency (NDMA)	12	265,979,834
31	College of Medicine and Allied Health Sciences (COMAHS)	18	261,477,632
32	Sierra Leone Road Safety Authority (SLRSA)	1	244,200,000
33	Rokel Commercial Bank (RCB)	3	241,334,446
34	Njala University	79	219,560,941
35	Sierra Leone Ports Authority (SLPA)	6	212,640,000
36	Government Printing Department (GPD)	3	192,360,000
37	Sierra Leone Pharmacy Board	25	181,520,547
38	Public Private Partnership Unit (PPPU)	22	162,312,002
39	Ministry of Gender and Children's Affairs (MGCA)	12	154,644,725
40	National Fertilizer Regulatory Agency (NaFRA)	40	149,454,426

The table below provides details of the highest funding procuring entities by the Own Source/Internally Generated Revenues arranged in ascending order based on values.



HIGHEST FUNDING PROCURING ENTITIES BY OWN SOURCE/INTERNALLY GENERATED REVENUESIN 2022			
Sn	Name of MDA'S & Local Councils	Quantity of Procurement Activities Funded by Own Source Revenue (Self)	Value of Procurement Activities Funded by Own Source Revenue (Self) (LE)
1	National Mineral Agency (NMA)	124	9,345,432,668
2	Sierra Leone Road Safety Authority (SLRSA)	45	3,995,019,607
3	Freetown City Council (FCC)	53	3,774,560,654
4	Sierra Leone Airport Authority(SLAA)	174	2,329,805,713
5	Freetown Teachers College (FTC)	3	1,718,950,750
6	National Revenue Authority (NRA)	49	1,163,265,181
7	Sierra Leone Ports Authority (SLPA)	199	577,907,356
8	Guma Valley Water Company (GVWC)	67	529,411,775
9	National Telecommunications Commission (NATCOM)	44	480,538,357
10	University of Sierra Leone (USL)	19	348,195,637
11	Enviromental Protection Agency (EPA)	87	267,213,899
12	National Minerals Agency (NMA)	2	231,036,225
13	National Council for Technical Vocational and other Awards (NCTVA)	22	206,829,154
14	Rokel Commercial Bank (RCB)	105	114,296,317
15	Sierra Leone Petroleum Directorate (PDSL)	2	81,382,820
16	Sierra Leone Roads Authority (SLRA)	2	52,210,000
17	National Insurance Company Limited (NIC)	90	51,067,858
18	Sierra Leone Marintime Administration (SLMA)	34	38,546,595
19	National Social Security and Insurance Trust (NASSIT)	86	25,227,294
20	Sierra Leone Local Content Agency (SLLCA)	1	21,000,000
21	Sierra Leone Road Transport Corporation (SLRTC)	76	19,332,363
22	Sierra Leone Commercial Bank (SLCB)	58	17,306,616
23	Sierra Leone Shipping Agency (SLSA)	53	14,289,279
24	Medical and Dental Council of Sierra Leone (MDCSL)	2	9,720,000
25	Eastern Technical University	1	8,625,000
26	Petroleum Regulatory Agency (PRA)	34	7,196,787
27	Electricity Distribution and Supply Authority (EDSA)	7	5,762,847
28	Njala University	1	5,555,555
29	Sierra Leone Civil Aviation Authority [SLCAA]	47	4,997,343
30	Bank of Sierra Leone (BSL)	49	3,655,595
31	Institute of Public Administration and Management (IPAM)	6	3,497,223
32	Sierra Leone Telecommunications Company (SIERRATEL)	5	3,015,786
33	Fourah Bay College (FBC)	7	2,760,947
34	Right to Access Information Commission (RAIC)	1	1,975,000
35	Electricity Generating and Transmission Company (EGTC)	79	1,804,599
36	Sierra Leone Produce Marketing Company	6	990,218
37	Bo District Council	2	359,742
38	Sierra Leone Housing Corporation (SALHOC)	6	346,802
39	Ministry of Environment (MoE)	1	100,000
40	Sierra Leone Correctional Service (SLCS)	1	62,468

The table below provides details of the highest funding procuring entities by Donor Partners arranged in ascending order based on values.



HIGHEST FUNDING PROCURING ENTITIES BY DONOR PARTNERS IN 2022			
Sn	Names of Procuring Entities	Number of Procurement Activities Funded by Donor Partners	Value of Procurement Activities Funded by Donor Partners (LE)
1	Sierra Leone Free Education Project (SLFEP)	22	30,947,811,649
2	Sierra Leone Regional Rice Value Chain	10	4,528,125,592
3	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	17	1,049,199,866
4	Ministry of Fisheries and Marine Resources (MFMR)	12	703,575,000
5	National Medical Supplies Agency (NMSA)	10	641,412,785
6	Ministry of Social Welfare (MSW)	27	639,594,981
7	National Commission for Social Action (NaCSA)	103	544,454,582
8	Ministry of Health and Sanitation (MoHS)	22	336,459,399
9	Teaching Service Commission	25	320,946,740
10	Integrated Health Projects Administration Unit (IHPAU)	39	256,842,629
11	Project Fiduciary Management Unit (PFMU)	25	171,120,311
12	Environmental Protection Agency (EPA)	6	104,858,610
13	Sierra Leone National Commission on Small Arms (SLeNCSA)	19	72,239,500
14	Ministry of Environment (MoE)	4	50,975,000
15	National Council for Technical Vocational and other Awards (NCTVA)	3	25,542,524
16	Agricultural Value Chain Development Program	28	19,917,677
17	Bombali District Council	16	16,604,336
18	Kambia District Council	17	10,916,420
19	National Commission for Democracy (NCD)	1	10,000,000
20	Sierra Leone Agribusiness & Rice Value Chain Support Project (SLARIS)-Moyamba	4	3,868,885
21	Koidu New Sengbehun City Council (KNSCC)	18	3,657,815
22	Pujehun District Council	4	2,148,245
23	Moyamba District Council	2	1,608,069
24	Bo District Council	2	1,588,220
25	Bonthe District Council	3	1,527,744
26	Kono District Council	2	1,362,811
27	Sierra Leone Roads Authority (SLRA)	1	977,062
28	Ministry of Basic and Senior Secondary Education (MBSSE)	12	810,727
29	Human Right Commission Sierra Leone (HRCSL)	1	635,087
30	Port Loko City Council	1	482,000
31	Ministry of Gender and Children's Affairs (MGCA)	10	480,800
32	Ministry of Planning and Economic Development (MOPED)	22	439,792
33	Sierra Leone Correctional Service (SLCS)	1	430,175
34	National Youth Commission (NAYCOM)	13	427,738
35	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	3	364,950
36	Sierra Leone Metrological Agency	17	222,842
37	National Disaster Management Agency (NDMA)	2	222,000
38	Office of the Vice President	2	70,000
39	Tertiary Education Commission (TEC)	1	60,000
40	Kenema District Council	1	44,534

Execution of Procurement Activities by Regions in 2022

The Public Procurement legal framework in Sierra Leone provides for the decentralization of procurement operations to various entities across the country, granting them the authority to manage their procurement activities independently in conformity with procurement laws. This section of the procurement assessment report is aimed at assessing the efficiency and effectiveness of the decentralized procurement system.

Based on the data analyzed, the Western Region accounts for the majority of procurement activities (82%) and the highest value (95%). This indicates that the West Region is the primary hub for procurement activities, both in terms of quantity and financial value. The Eastern Region accounted for a minimal share of both the quantity (5%) and value (0.1%) of procurement activities executed in 2022. This shows that procurement in the Eastern Region is significantly lower compared to other regions, suggesting less economic activities. The Southern Region has a relatively moderate share of procurement activities (6%) and value (4%). Both the North and North-West Regions have a small share of procurement activities and values, with each region contributing 4% and 1%

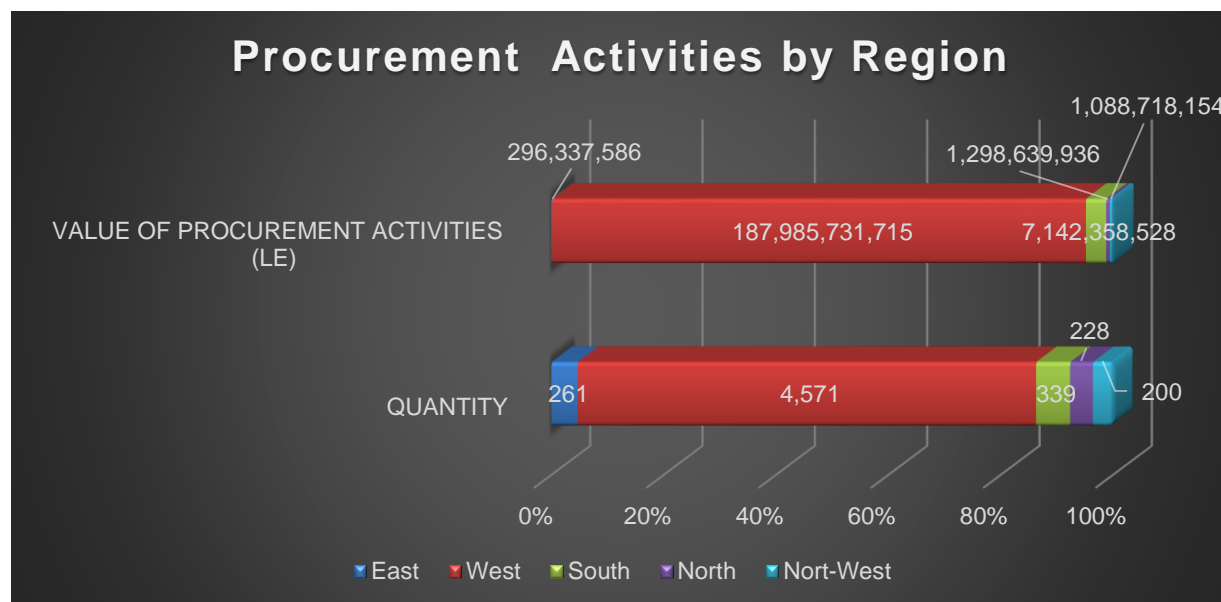


respectively. This shows that these regions are relatively minor players in terms of procurement activities and value.

The data highlights a concentration of procurement activities and value in the Western region, while other regions, particularly the East, North, and North-West, show much less involvement in high-value procurement activities. This disparity may reflect regional economic conditions, varying levels of development, or differing regional priorities in procurement activities. This also indicates an uneven distribution of resources for decentralization across the country. Most procuring entities are concentrated in the Western Area, where most procurement activities are also awarded. Additionally, procuring entities with branches in other regions tend to centralize their procurement within the Western Area, where their main offices are located.

The table and graph below provide details of the execution of procurement activities by regions in 2022 in line with the objectives of decentralization of the procurement function.

Procurement Activities by Region:	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)
East	261	296,337,586
West	4,571	187,985,731,715
South	339	7,142,358,528
North	228	1,298,639,936
North-West	200	1,088,718,154





Execution of Procurement Activities by Sectors in 2022

Procurement activities across various sectors play a key role in economic, social, security, and local council sectors as they help in resource allocation, service delivery, and maintaining public trust. The 2022 data on procurement activities by sector provides insight into both the quantity and value of procurement across different sectors. The General sector has the highest number of procurement activities, indicating frequent transactions. However, its share of the total procurement value is relatively lower accounting for 18.7% of the total procurement value amounting to Le 36,907,771,215 (Thirty-six billion, nine hundred and seven million, seven hundred and seventy-one thousand, two hundred and fifteen Leones). This suggests that while it handles many transactions, these may be of lower financial value. The Economic sector, despite handling a significant number of procurement activities, has a moderate share of the total value representing 12% of the total value, amounting to Le 24,135,923,480 (twenty-four billion, one hundred and thirty-five million, nine hundred and twenty-three thousand, four hundred and eighty Leones). The Social sector handles a moderate number of activities but commands the highest share of the total procurement value with 43% of the total procurement value, amounting to Le 84,175,328,324 (Eighty-four billion, one hundred and seventy-five million, three hundred and twenty-eight thousand, three hundred and twenty-four Leones). This indicates that while the number of transactions is not as high, each transaction is of significant value, highlighting substantial investment in social programs. The Security sector has a relatively small number of procurement activities and a modest share of the total value, contributing 8.3% of the value that amounted to Le 16,340,495,154 (Sixteen billion, three hundred and forty million, four hundred and ninety-five thousand, one hundred and fifty-four Leones). Local Councils handle a moderate number of activities but have the smallest share of procurement value at 1% amounting to Le 2,861,869,713 (Two billion, eight hundred and sixty-one million, eight hundred and sixty-nine thousand, seven hundred and thirteen Leones). Projects account for a relatively low number of procurement activities but a significant portion of the total value amounting to 17% of the total value amounting to Le 33,390,398,032 (Thirty-three billion, three hundred and ninety million, three hundred and ninety-eight thousand, thirty-two Leones). Procurement activities executed by SL Embassies & High Commissions are numerous but involve very low value representing only 0.01% of the total value, amounting to Le 15,955,857 (Fifteen million, nine hundred and fifty-five thousand, eight hundred and fifty-seven Leones).

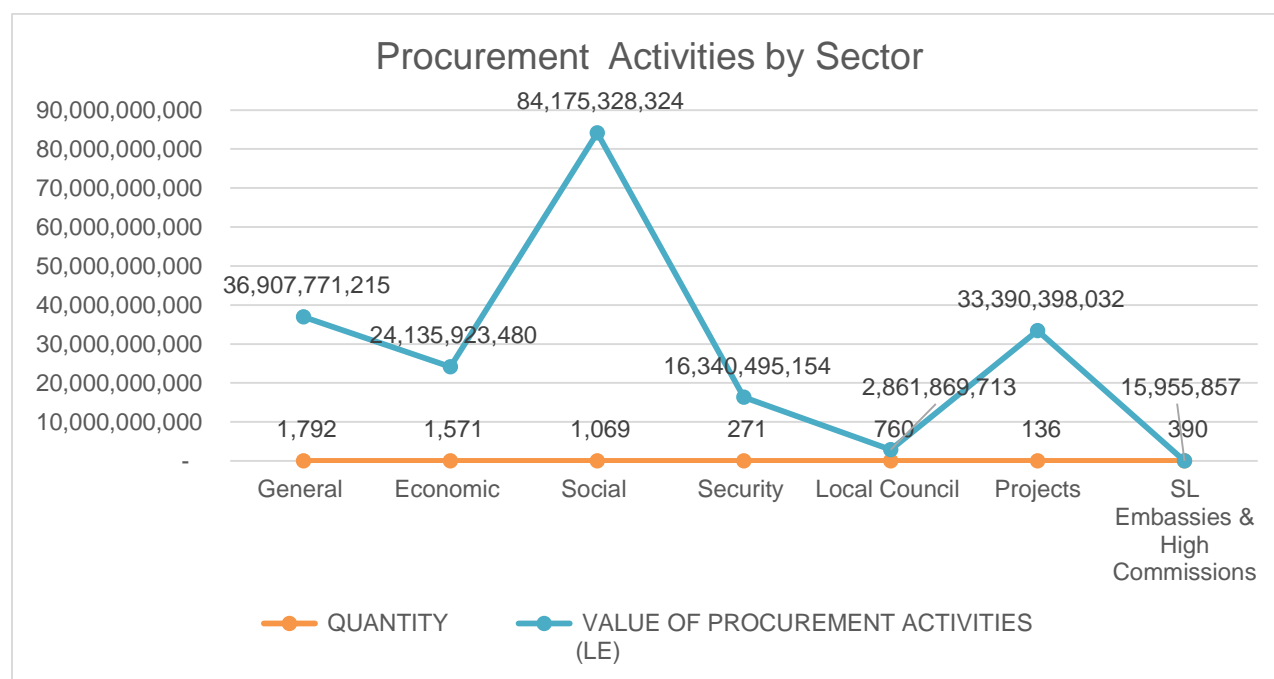
The General sector has the highest number of procurement activities but a relatively lower share of the total value. Conversely, the social sector, despite having fewer activities, commands the highest value, highlighting its significant financial impact. The Social sector leads in value, while Projects also represent a significant portion of the total procurement value. The Local Council and SL Embassies & High Commissions sectors have fewer



high-value transactions. However, the under-reporting of procurement activities by local councils complicates the creation of a comprehensive report on their operations.

The table and graph below provide details of the execution of procurement activities by sectors in 2022.

Procurement Activities by Sector:	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)
General	1,792	36,907,771,215
Economic	1,571	24,135,923,480
Social	1,069	84,175,328,324
Security	271	16,340,495,154
Local Council	760	2,861,869,713
Projects	136	33,390,398,032
SL Embassies & High Commissions	390	15,955,857



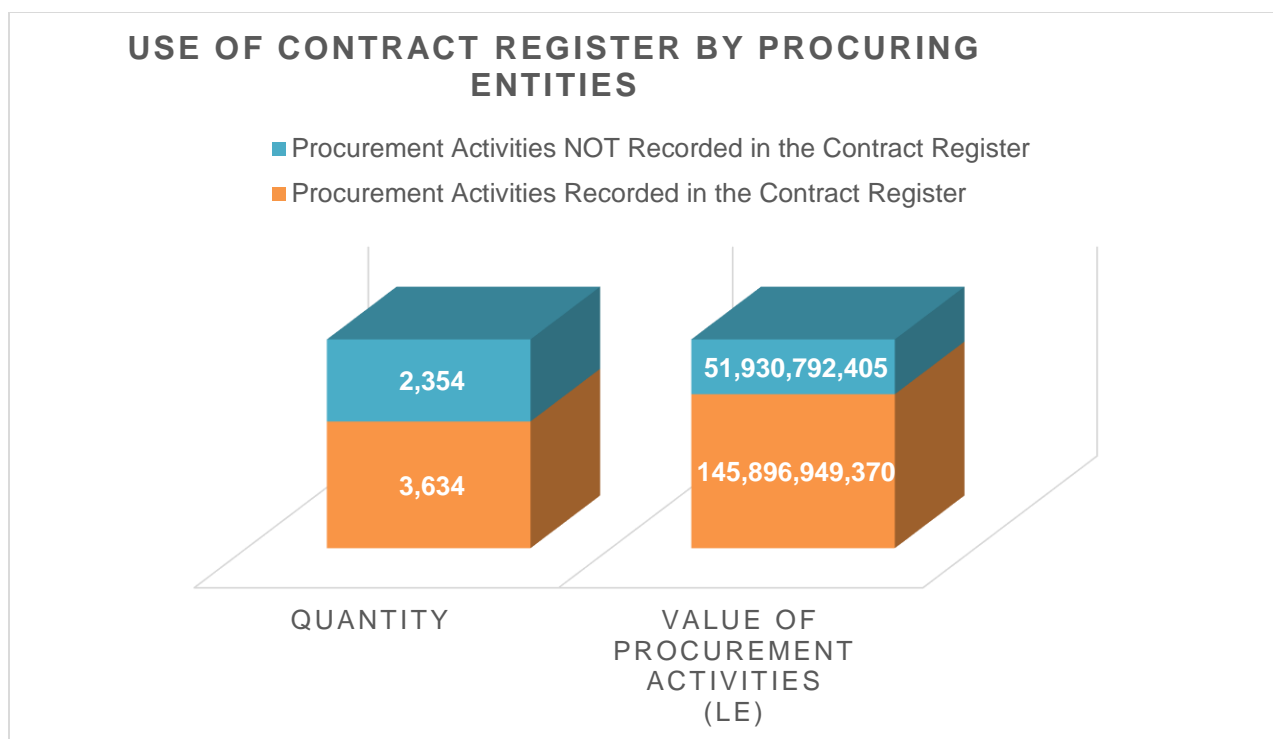
Use of Contract Register by Procuring Entities in 2022:

Sections 18(13)(h) and 19(j) of the Public Procurement Act, 2016 makes it mandatory for procuring entities to record in the contract register the details and status of all procurement contracts. A contract register is an essential tool in public procurement as it helps government agencies keep track of all their contracts in one place and will help enhance transparency, improve compliance, improve performance monitoring, increase cost savings and increase efficiency in contract administration.



The table and graph below provide data on the use of the contract register by procuring entities. Based on the information, 3,634 (three thousand, six hundred and thirty-four) activities amounting to Le 145,896,949,370 (one hundred and forty-five billion, eight hundred and ninety-six million, nine hundred and forty-nine thousand, three hundred and seventy Leones) of the total procurement value was recorded in the contract register whereas 2,354 (two thousand, three hundred and fifty-four) that amounted to Le 51,930,792,405 (Fifty-one billion, nine hundred and thirty million, seven hundred and ninety-two thousand, four hundred and five Leones) of the total procurement value were not recorded in contract register. These figures suggest that while a significant proportion of procurement activities and their values are documented, there remains a considerable amount of procurement activity that is not recorded. This could impact the effectiveness of the procurement tracking process and poses potential issues with transparency, oversight and compliance.

Use of Contract Register by Procuring Entities	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)
Procurement Activities Recorded in the Contract Register	3,634	145,896,949,370
Procurement Activities NOT Recorded in the Contract Register	2,354	51,930,792,405





The table below details the top 40 (forty) procuring entities with the highest value of procurement activities not recorded in contract register, along with the corresponding values, in violation of the legal framework.

PROCURING ENTITIES WITH HIGHEST VALUE OF PROCUREMENT ACTIVITIES NOT RECORDED IN THE CONTRACT REGISTER IN 2022			
Sn	Names of Procuring Entities	Number of Contract NOT Recorded in the Contract Register	Value of Contract NOT Recorded in the Contract Register (LE)
1	Sierra Leone Free Education Project (SLFEP)	15	28,378,825,022
2	Ministry of Fisheries and Marine Resources (MFMR)	23	2,807,933,000
3	Sierra Leone Roads Authority (SLRA)	21	2,647,671,000
4	Moyamba District Council	30	2,253,726,831
5	Sierra Leone Correctional Service (SLCS)	8	1,861,380,707
6	Sierra Leone Regional Rice Value Chain	3	992,271,400
7	Sierra Leone Road Safety Authority (SLRSA)	32	843,337,243
8	National Electoral Commission (NEC)	63	801,391,179
9	Ministry of Health and Sanitation (MoHS)	55	799,649,952
10	Right to Access Information Commission (RAIC)	32	709,913,654
11	National Medical Supplies Agency (NMSA)	2	639,432,588
12	Ministry of Environment (MoE)	14	594,635,600
13	Ministry of Social Welfare (MSW)	17	541,708,240
14	Western Area Rural District Council (WARD-C)	31	514,681,954
15	National Telecommunications Commission (NATCOM)	48	502,235,452
16	National Mineral Agency (NMA)	25	421,115,023
17	National Commission for Social Action (NaCSA)	8	408,120,046
18	House of Parliament (HOP)	34	392,493,238
19	Sierra Leone Petroleum Directorate (PDSL)	2	364,413,525
20	University of Sierra Leone (USL)	6	345,165,364
21	Office of National Security (ONS)	11	338,282,054
22	Small and Medium Enterprise Development Agency (SMEDA)	32	314,264,410
23	Ministry of Works and Public Assets (MWPA)	10	307,247,621
24	Sierra Leone Airport Authority (SLAA)	15	284,395,981
25	Ministry of Defence (MOD)	7	280,843,141
26	National Council for Technical Vocational and other Awards (NCTVA)	49	277,173,601
27	Environmental Protection Agency (EPA)	55	267,343,117
28	Sierra Leone Ports Authority (SLPA)	48	223,699,422
29	Njala University	33	218,615,189
30	Government Printing Department (GPD)	3	192,360,000
31	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	7	190,426,234
32	Sierra Leone Pharmacy Board	25	181,520,547
33	Project Fiduciary Management Unit (PFMU)	19	168,252,878
34	Ministry of Gender and Children's Affairs (MGCA)	22	155,125,525
35	National Fertilizer Regulatory Agency (NaFRA)	41	149,476,926
36	Ministry of Planning and Economic Development (MOPED)	82	141,892,038
37	Public Private Partnership Unit (PPPU)	12	129,798,484
38	Decentralization Secretariat	24	127,182,644
39	Central Intelligence and Security Unit (CISU)	16	115,596,755
40	National Public Procurement Authority (NPPA)	13	111,511,650

The table below provide details of the top 40 (forty) procuring entities with the highest number of procurement activities not recorded in contract register



PROCURING ENTITIES WITH HIGHEST NUMBER OF PROCUREMENT ACTIVITIES NOT RECORDED IN THE CONTRACT REGISTER IN 2022			
Sn	Names of Procuring Entities	Number of Contract NOT Recorded in the Contract Register	Value of Contract NOT Recorded in the Contract Register (LE)
1	National Insurance Company Limited (NIC)	95	51,150,060
2	Ministry of Planning and Economic Development (MOPED)	82	141,892,038
3	Sierra Leone Road Transport Corporation (SLRTC)	66	16,327,171
4	Statistics Sierra Leone (SSL)	64	5,879,431
5	National Electoral Commission (NEC)	63	801,391,179
6	Sierra Leone Commercial Bank (SLCB)	58	17,306,616
7	Sierra Leone Chancery, New York	57	5,972,217
8	Ministry of Health and Sanitation (MoHS)	55	799,649,952
9	Environmental Protection Agency (EPA)	55	267,343,117
10	Sierra Leone Shipping Agency (SLSA)	54	14,294,909
11	Sierra Leone Embassy to the Republic of South Korea	51	2,385,201
12	SIERRS LEONE HIGH COMMISSION IN NIGERIA	51	499,400
13	National Council for Technical Vocational and other Awards (NCTVA)	49	277,173,601
14	National Telecommunications Commission (NATCOM)	48	502,235,452
15	Sierra Leone Ports Authority (SLPA)	48	223,699,422
16	Bo District Council	47	2,934,588
17	Kailahun District Council	42	4,116,481
18	National Fertilizer Regulatory Agency (NaFRA)	41	149,476,926
19	Sierra Leone Embassy of the Islamic Republic of Iran	38	18,449
20	Sierra Leone Embassy of the Kingdom of Saudi Arabia	37	390,382
21	SIERRA LEONE EMBASSY IN CHINA	36	3,381,782
22	House of Parliament (HOP)	34	392,493,238
23	Njala University	33	218,615,189
24	Sierra Leone Road Safety Authority (SLRSA)	32	843,337,243
25	Right to Access Information Commission (RAIC)	32	709,913,654
26	Small and Medium Enterprise Development Agency (SMEDA)	32	314,264,410
27	Sierra Leone Metrological Agency	32	4,480,531
28	Western Area Rural District Council (WARD-C)	31	514,681,954
29	Moyamba District Council	30	2,253,726,831
30	Bank of Sierra Leone (BSL)	30	1,520,140
31	Bonthe District Council	26	538,790
32	Sierra Leone Insurance Commission (SLICOM)	26	141,171
33	National Mineral Agency (NMA)	25	421,115,023
34	Sierra Leone Pharmacy Board	25	181,520,547
35	Decentralization Secretariat	24	127,182,644
36	Ministry of Fisheries and Marine Resources (MFMR)	23	2,807,933,000
37	Sierra Leone Extrative Industry Transparency Initiative (SLEITI)	23	76,847,548
38	Ministry of Gender and Children's Affairs (MGCA)	22	155,125,525
39	National Drug Law Enforcement Agency (NDLEA)	22	19,988,093
40	The Embassy of Sierra Leone in Washington, D.C	22	938,833

Procurement Activities Executed without Procurement Numbers in 2022

A procurement numbering system is essential for accountability, tracking, and compliance in public procurement. Without it, monitoring expenditures, managing budgets, and conducting audits becomes difficult, increasing the risk of fraud, errors, and mismanagement. Assigning unique procurement numbers from the planning stage ensures efficient organization and reduces the chances of duplication or oversight.

The table below provides summary details of number and value of procurement activities executed without assigned procurement numbers. Based on the data, there are 873 (eight hundred and seventy-three) procurement activities that amounted to Le 5,266,332,390 (Five billion, two hundred and sixty-six million, three hundred and thirty-two thousand, three hundred and ninety Leones) that lacked assigned procurement numbers. The absence of procurement numbers for such a significant number and value of activities indicates potential issues in tracking, oversight, and transparency. Procurement numbers are essential for proper documentation, auditing, and accountability, and their absence suggests gaps in the procurement process.



Use of Procurement Numbers	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)
Procurement Activities without Assigned Procurement Numbers	873	5,266,332,390

The table below provides 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.

PROCURING ENTITIES WITH HIGHEST VALUE OF PROCUREMENT ACTIVITIES WITHOUT ASSIGNED UNIQUE PROCUREMENT NUMBERS IN 2022			
Sn	Names of Procuring Entities	Number of Procurement Activities without Procurement Numbers	Value of Procurement Activities without Procurement Numbers (LE)
1	National Mineral Agency (NMA)	72	1,449,097,738
2	Sierra Leone Petroleum Directorate (PDSL)	3	978,300,000
3	Sierra Leone Road Safety Authority (SLRSA)	17	596,780,175
4	Sierra Leone Roads Authority (SLRA)	11	389,075,062
5	Small and Medium Enterprise Development Agency (SMEDA)	37	344,429,310
6	Right to Access Information Commission (RAIC)	27	308,612,315
7	National Council for Technical Vocational and other Awards (NCTVA)	49	277,173,601
8	National Minerals Agency (NMA)	1	231,000,000
9	Decentralization Secretariat	24	127,182,644
10	Office of the Ombudsman	2	89,018,750
11	Public Private Partnership Unit (PPPU)	15	66,343,945
12	Medical and Dental Council of Sierra Leone (MDCSL)	11	51,510,000
13	National Insurance Company Limited (NIC)	86	50,524,092
14	Sierra Leone Produce Marketing Company	7	44,978,890
15	National Fertilizer Regulatory Agency (NaFRA)	29	43,483,512
16	National Civil Registration Authority (NCRA)	1	42,400,000
17	Sierra Leone Postal Services	20	32,755,614
18	Western Area Rural District Council (WARD-C)	1	29,700,000
19	National Drug Law Enforcement Agency (NDLEA)	16	19,888,495
20	Law Reform Commission (LRC)	2	13,371,832
21	Rokel Commercial Bank (RCB)	5	10,606,800
22	Ministry of Fisheries and Marine Resources (MFMR)	1	9,000,000
23	Eastern Technical University	1	8,625,000
24	Sierra Leone Pharmacy Board	3	7,815,494
25	Sierra Leone Telecommunications Company (SIERRATEL)	6	6,190,786
26	Sierra Leone Chancery, New York	57	5,972,217
27	Njala University	1	5,555,555
28	SIERRA LEONE EMBASSY IN CHINA	36	3,381,782
29	Accountant General's Department (AGD)	2	3,133,315
30	National Electoral Commission (NEC)	5	2,846,840
31	National Public Procurement Authority (NPPA)	3	2,562,951
32	Sierra Leone Embassy to the Republic of South Korea	52	2,385,201
33	Project Fiduciary Management Unit (PFMU)	2	1,685,779
34	EMBASSY OF SIERRA LEONE IN BELGIUM	14	1,075,644
35	Fourah Bay College (FBC)	1	943,209
36	The Embassy of Sierra Leone in Washington, D.C	22	938,833
37	Office of the Chief Minister	10	791,856
38	Directorate of Science, Technology and Innovation (DSTI)	1	770,631
39	Sierra Leone Correctional Service (SLCS)	1	672,750
40	SL CHANCERY - UNITED KINGDOM	11	529,372

The table below provides details of the top 40 (Forty) procuring entities that undertook procurement activities without assigning unique procurement numbers based on the number of activities.



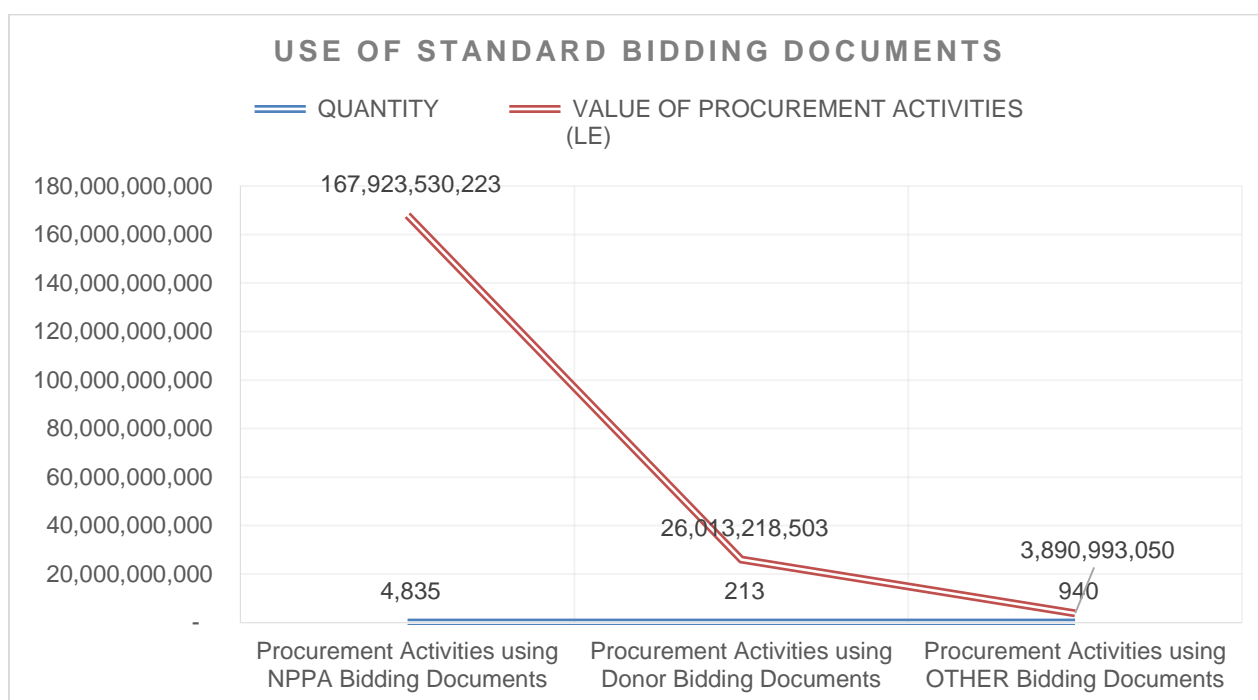
PROCURING ENTITIES WITH HIGHEST NUMBER OF PROCUREMENT ACTIVITIES WITHOUT ASSIGNED UNIQUE PROCUREMENT NUMBERS IN 2022			
Sn	Names of Procuring Entities	Number of Procurement Activities without Procurement Numbers	Value of Procurement Activities without Procurement Numbers (LE)
1	National Insurance Company Limited (NIC)	86	50,524,092
2	National Mineral Agency (NMA)	72	1,449,097,738
3	Sierra Leone Chancery, New York	57	5,972,217
4	Sierra Leone Embassy to the Republic of South Korea	52	2,385,201
5	National Council for Technical Vocational and other Awards (NCTVA)	49	277,173,601
6	Sierra Leone Embassy of the Islamic Republic of Iran	38	18,449
7	Small and Medium Enterprise Development Agency (SMEDA)	37	344,429,310
8	Sierra Leone Embassy of the Kingdom of Saudi Arabia	37	390,382
9	SIERRA LEONE EMBASSY IN CHINA	36	3,381,782
10	National Fertilizer Regulatory Agency (NaFRA)	29	43,483,512
11	Right to Access Information Commission (RAIC)	27	308,612,315
12	Decentralization Secretariat	24	127,182,644
13	The Embassy of Sierra Leone in Washington, D.C	22	938,833
14	SIERRA LEONE EMBASSY BERLIN, GERMANY	22	269,819
15	Sierra Leone Postal Services	20	32,755,614
16	Sierra Leone High Commission (Ethiopia)	20	13,679
17	Sierra Leone Road Safety Authority (SLRSA)	17	596,780,175
18	National Drug Law Enforcement Agency (NDLEA)	16	19,888,495
19	Public Private Partnership Unit (PPPU)	15	66,343,945
20	EMBASSY OF SIERRA LEONE IN BELGIUM	14	1,075,644
21	National Hiv/Aids Secretariate	12	297,464
22	Sierra Leone Roads Authority (SLRA)	11	389,075,062
23	Medical and Dental Council of Sierra Leone (MDCSL)	11	51,510,000
24	SL CHANCERY - UNITED KINGDOM	11	529,372
25	Office of the Chief Minister	10	791,856
26	Sierra Leone High Commission Ghana	10	337,318
27	Sierra Leone Ports Authority (SLPA)	10	203,362
28	Sierra Leone Produce Marketing Company	7	44,978,890
29	Statistics Sierra Leone (SSL)	7	51,200
30	Sierra Leone Shipping Agency (SLSA)	7	26,290
31	Sierra Leone Telecommunications Company (SIERRATEL)	6	6,190,786
32	Rokel Commercial Bank (RCB)	5	10,606,800
33	National Electoral Commission (NEC)	5	2,846,840
34	Ministry of Water Resources (MWR)	4	316,974
35	Sierra Leone Petroleum Directorate (PDSL)	3	978,300,000
36	Sierra Leone Pharmacy Board	3	7,815,494
37	National Public Procurement Authority (NPPA)	3	2,562,951
38	Human Right Commission Sierra Leone (HRCSL)	3	252,895
39	Ministry of Finance (MOF)	3	180,900
40	Ministry of Social Welfare (MSW)	3	175,900

Use of Standard Bidding Documents in 2022

The table and graph below show details of the types of bidding documents used by procuring entities during the year. The data shows a strong reliance on NPPA Bidding Documents for procurement activities in terms of both quantity and value. This shows that the use of standardized procurement documents issued by the National Public Procurement Authority (NPPA) is both widespread and handles the bulk of high-value procurements.

From the data, we observed that the **NPPA bidding documents** are used the most frequently, accounting for **80.5%** of the procurement activities (4,835 out of 5,988 total activities). **Other bidding documents** make up about **15.7%**, while **Donor bidding documents** constitute only **3.6%** of the total procurement activities.

Use of Standard Bidding Documents	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)
Procurement Activities using NPPA Bidding Documents	4,835	167,923,530,223
Procurement Activities using Donor Bidding Documents	213	26,013,218,503
Procurement Activities using OTHER Bidding Documents	940	3,890,993,050



Various Types of Contracts Signed in 2022

The data provides insight into the types of contracts signed used by various procuring entities in terms of both the number of contracts and their monetary value in Sierra Leone's public procurement landscape.

Based on the information, lump sum contracts dominated in terms of quantity, with the highest number of contracts awarded. These contracts are typically used for straightforward projects where the scope and costs are well-defined. Despite their high number, the total value is relatively moderate compared to other contract types.

Framework contracts, which allow for procurement over time under agreed-upon terms, represent a much smaller share in terms of quantity. However, it accounted for a



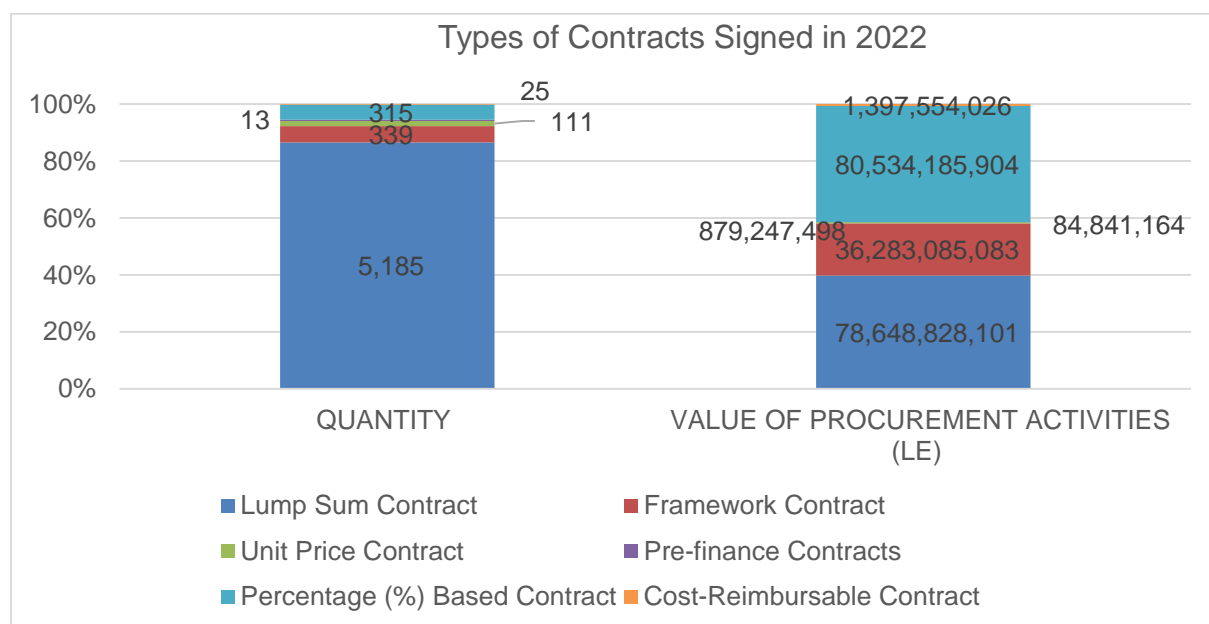
significant portion of the total procurement value. These contracts are often used for recurrent goods, works and services and provide flexibility in terms of delivery over a set period.

Despite being fewer in quantity compared to lump sum contracts, percentage-based contracts hold the highest procurement value. These are typically used for services like consulting, where payments are based on a percentage of the total project cost. The high value indicates that these contracts are used for substantial projects or services.

Cost-reimbursable contracts, where the contractor is paid for all allowed expenses, plus additional payment to allow for profit, are the least used in terms of both quantity and value. These contracts are often used in projects with uncertain scope and are risky for both parties, which could explain their limited application.

The data shows that while Lump Sum Contracts are the most commonly used, Percentage (%) Based Contracts dominate in terms of total value, highlighting their importance for high-value procurement. Unit price, pre-finance, and cost-reimbursable contracts are far less common, potentially due to their complexity, risk, or the specific nature of projects they are suited for.

Types of Contracts Signed in 2022	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)
Lump Sum Contract	5,185	78,648,828,101
Framework Contract	339	36,283,085,083
Unit Price Contract	111	879,247,498
Pre-finance Contracts	25	84,841,164
Percentage (%) Based Contract	315	80,534,185,904
Cost-Reimbursable Contract	13	1,397,554,026

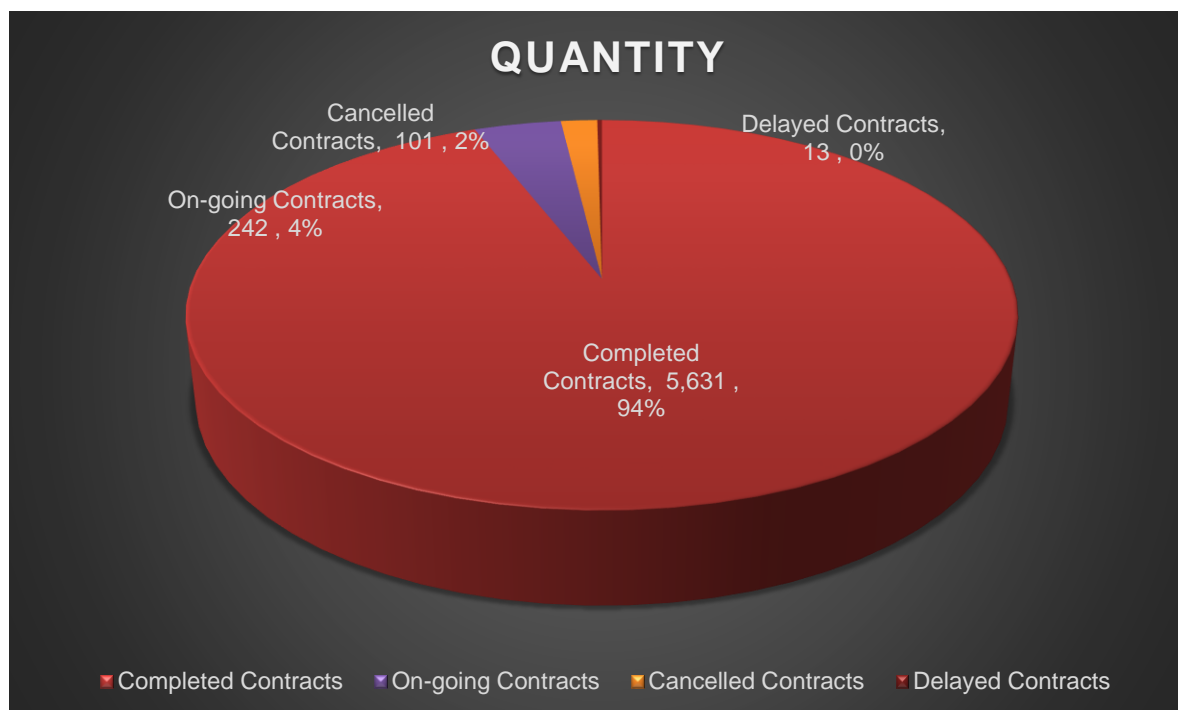




Status of Signed Contracts in 2022

Based on the information, the number and value of completed contracts is significantly higher than ongoing, cancelled, or delayed contracts, indicating that a large portion of the procurement activities have been successfully finished. Although the number of on-going contracts is much lower than completed ones, the total value is still considerable. This indicates that the remaining contracts might be large in scale or value, reflecting ongoing projects that have substantial financial implications. The number of cancelled contracts is relatively low compared to completed contracts, but their value represents a significant portion of the total procurement activities. This could imply issues in project execution. The smallest category in terms of both quantity and value. However, the delay of even a small number of contracts can affect overall project timelines and procurement efficiency.

Contract Status	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)
Completed Contracts	5,631	175,421,931,539
On-going Contracts	242	16,342,516,554
Cancelled Contracts	101	6,038,456,990
Delayed Contracts	13	24,831,345



The table below presents information on the top 40 (forty) procuring entities with ongoing or incomplete contracts as of the review date.



PROCURING ENTITIES WITH HIGH VALUE ONGOING OR INCOMPLETE CONTRACTS			
Sn	Names of Procuring Entities	Number of Contracts On-going	Value of Contracts On-going (Le)
1	Sierra Leone Free Education Project (SLFEP)	5	12,395,404,030
2	Ministry of Environment (MoE)	133	1,144,400,000
3	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	6	696,611,697
4	Sierra Leone Regional Rice Value Chain	2	687,205,418
5	National Medical Supplies Agency (NMSA)	7	641,335,550
6	University of Sierra Leone (USL)	2	345,108,109
7	Project Fiduciary Management Unit (PFMU)	11	161,238,490
8	National Electoral Commission (NEC)	1	88,000,000
9	Sierra Leone Police (SLP)	6	79,926,491
10	Sierra Leone Maritime Administration (SLMA)	1	32,860,983
11	Office of the Ombudsman	1	14,883,750
12	Ministry of Health and Sanitation (MoHS)	1	12,358,033
13	National Commission for Social Action (NaCSA)	10	10,070,548
14	Agricultural Value Chain Development Program	1	3,397,230
15	Accountant General's Department (AGD)	1	2,951,815
16	Anti-Corruption Commission (ACC)	1	2,583,250
17	Sierra Leone Agribusiness & Rice Value Chain Support Project (SLARIS)-Moyamba	1	2,327,623
18	Petroleum Regulatory Agency (PRA)	2	2,324,000
19	Sierra Leone Road Transport Corporation (SLRTC)	2	1,907,010
20	Ministry of Tertiary and Higher Education (MTHE)	3	1,864,148
21	Fourah Bay College (FBC)	4	1,648,738
22	Western Area Rural District Council (WARD-C)	1	1,490,000
23	Njala University	1	1,480,411
24	Immigration Department	2	1,442,500
25	Ministry of Basic and Senior Secondary Education (MBSSE)	7	1,386,209
26	Kailahun District Council	1	1,360,942
27	Kono District Council	1	1,318,664
28	Bo City Council	5	975,695
29	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	1	945,000
30	Guma Valley Water Company (GVWC)	3	787,041
31	Bonthe District Council	1	631,670
32	Pujehun District Council	1	608,683
33	Koidu New Sengbehun City Council (KNSCC)	1	595,000
34	Political Parties Registration Commission (PPRC)	2	577,665
35	Road Maintenance Fund Administration (RMFA)	4	247,125
36	Ministry of Energy (MOE)	1	100,000
37	Independent Media Commission (IMC)	3	66,450
38	Sierra Leone Ports Authority (SLPA)	1	52,175
39	Bank of Sierra Leone (BSL)	1	19,400
40	Ministry of Planning and Economic Development (MOPED)	1	11,700

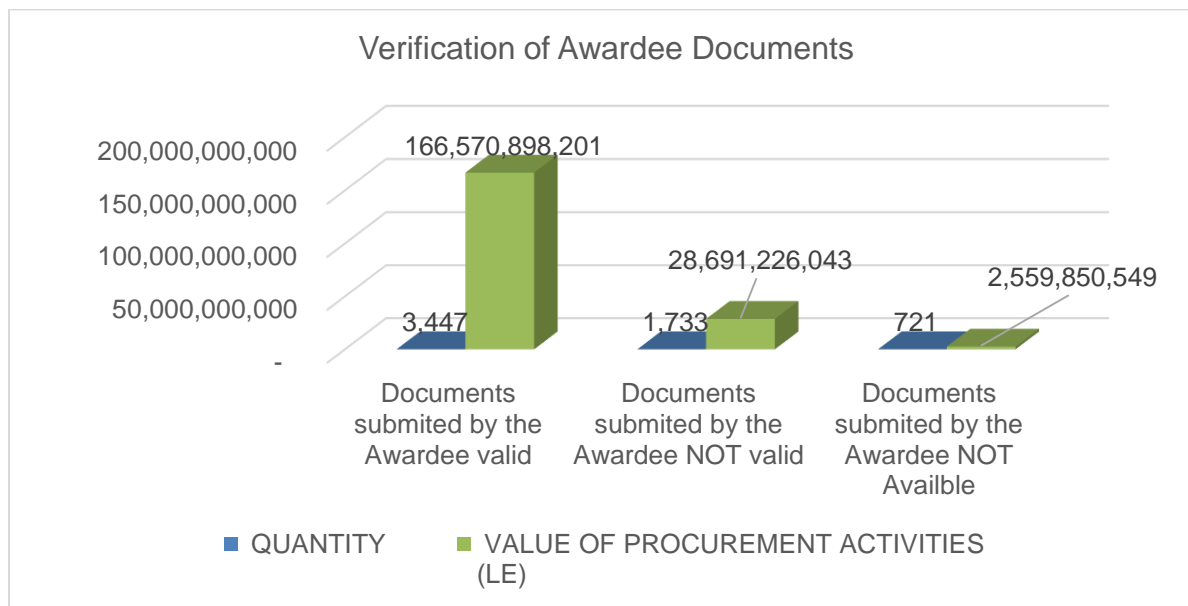
Verification of Awardee Documents

The information in the table and graph below provides details on the both the quantity and value of procurement activities associated with submission of valid, invalid, and unavailable regulatory documents by awardees. Based on the information, the majority (82.2%) of the value of procurement activities is associated with valid documents. Despite representing a significant portion of documents (25.5%), invalid documents account for only 12.3% of the procurement value. Documents classified as unavailable not found in the procurement files during the review constitute the smallest portion in terms of both quantity (10.7%) and value (1.2%).

This analysis indicates that while a substantial proportion of documents are valid and represent a significant portion of the total procurement value, there is a notable number of invalid submissions and some missing documents. Addressing the issues related to invalid and missing documents could potentially improve the overall efficacy of the procurement process.



Verification of Awardee Documents	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)
Documents submitted by the Awardee valid	3,447	166,570,898,201
Documents submitted by the Awardee NOT valid	1,733	28,691,226,043
Documents submitted by the Awardee NOT Available	721	2,559,850,549



Evaluation of Procurement Activities in 2022

Based on the data presented in the table and graph below, the number and value of evaluated procurement activities, 1,083 (one thousand and eighty-three) totaling Le 21,493,461,479 (twenty-one billion, four hundred and ninety-three million, four hundred and sixty-one thousand, four hundred and seventy-nine Leones), are significantly smaller compared to those not evaluated, which amounted to 4,097 (four thousand and ninety-seven) activities with a total value of Le 173,768,662,765 (one hundred and seventy-three billion, seven hundred and sixty-eight million, six hundred and sixty-two thousand, seven hundred and sixty-five Leones). Only about 21% of procurement activities were evaluated, which is relatively low. The remaining 89% represents a substantial portion of high-value procurement activities that have not been evaluated. This raises concerns about the oversight and potential for inefficiencies or corruption in these high-value transactions.

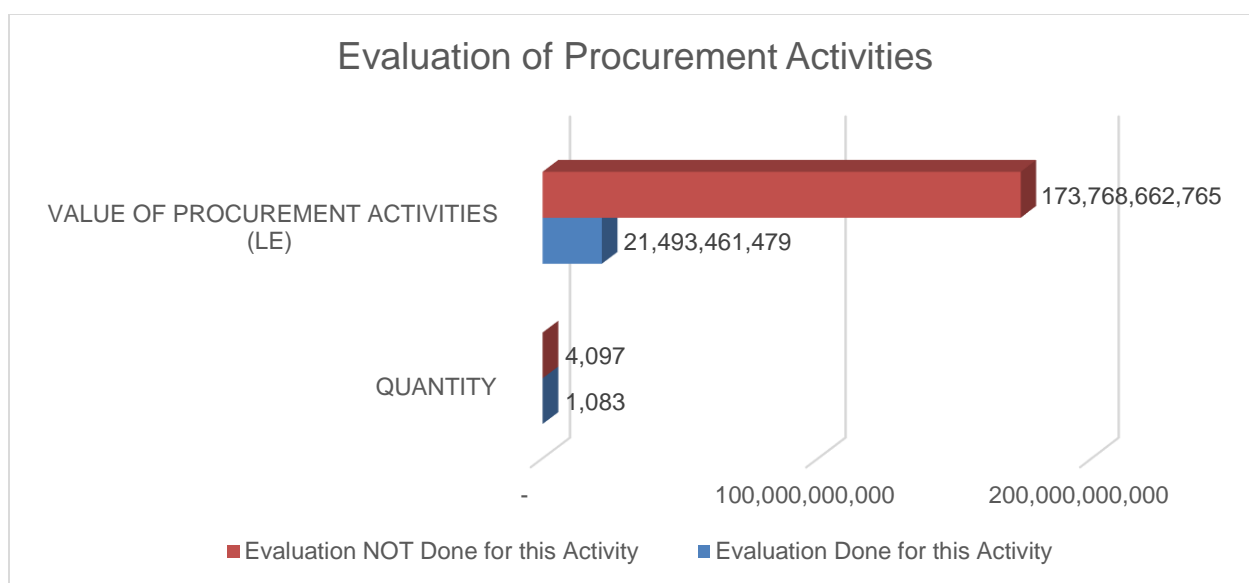
The large proportion of non-evaluated procurement activities and their substantial value may indicate a risk of inefficiency, mismanagement, or corruption, as these activities lack formal review. Bid evaluation helps identify the most cost-effective solution by comparing



different bids based on price and value. It ensures that the public sector gets the best possible outcome within budget constraints. Evaluation considers not just the cost but also the quality and performance capabilities of the bids, ensuring that the selected bid meets the required specifications and standards.

The significance of bid evaluation in public procurement cannot be overstated. It plays a vital role in ensuring that public funds are spent efficiently, that the procurement process is transparent and fair, and that the outcomes meet the intended goals and standards. By maintaining a rigorous and systematic approach to bid evaluation, procuring entities can achieve better results, foster trust in the procurement process, and contribute to effective and accountable governance in procurement landscape.

Evaluation of Procurement Activities	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)
Evaluation Done for this Activity	1,083	21,493,461,479
Evaluation NOT Done for this Activity	4,097	173,768,662,765



Procuring Entities with the Highest Spending in 2022

In 2022, the top fifty (50) high spending procuring entities were responsible for 2,721 (Two thousand, seven hundred and twenty-one) activities, which made up 45% of all procurement activities. These activities totaled approximately Le 193,867,189,951 (One hundred and ninety-three billion, eight hundred and sixty-seven million, one hundred and eighty-nine thousand, nine hundred and fifty-one Leones), accounting for 98% of the total procurement value. Based on the information, Sierra Leone Roads Authority (SLRA)



accounted for 30% of the total procurement value followed by Sierra Leone Free Education Project (SLFEP) with 16% of the total procurement value.

THE TOP 50 PROCURING ENTITIES WITH THE HIGHEST SPENDING IN 2022			
Sn	Names of Procuring Entities	Quantity	Total Value of Procurement Activities (Le)
1	Sierra Leone Roads Authority (SLRA)	127	59,853,815,446
2	Sierra Leone Free Education Project (SLFEP)	23	30,947,997,749
3	Sierra Leone Local Content Agency (SLCA)	33	19,581,506,643
4	Ministry of Defence (MOD)	23	11,244,297,097
5	National Mineral Agency (NMA)	124	9,345,432,668
6	National Electoral Commission (NEC)	275	5,956,877,445
7	Sierra Leone Regional Rice Value Chain	11	4,528,128,992
8	Sierra Leone Road Safety Authority (SLRSA)	46	4,239,219,607
9	Freetown City Council (FCC)	128	3,781,474,088
10	Sierra Leone Correctional Service (SLCS)	66	3,705,720,087
11	Ministry of Works and Public Assets (MWPA)	22	2,961,933,225
12	Ministry of Fisheries and Marine Resources (MFMR)	25	2,859,293,000
13	Sierra Leone Petroleum Directorate (PDSL)	16	2,721,984,426
14	House of Parliament (HOP)	72	2,521,489,620
15	Sierra Leone Airport Authority (SLAA)	174	2,329,805,713
16	Moyamba District Council	30	2,253,726,831
17	Freetown Teachers College (FTC)	7	2,159,770,250
18	Road Maintenance Fund Administration (RMFA)	22	2,039,400,842
19	Ministry of Environment (MoE)	151	1,800,680,825
20	Ministry of Labour and Social Security (MLSS)	16	1,715,478,930
21	National Authorising Office (NAO)	25	1,468,878,924
22	National Revenue Authority (NRA)	52	1,163,351,546
23	National Emergency Medical Service	37	1,107,282,235
24	Ministry of Finance (MOF)	79	1,059,198,493
25	Smallholders Commercialization and Agribusiness Development Project (SCADEP)	17	1,049,199,866
26	Ministry of Health and Sanitation (MoHS)	55	799,649,952
27	Sierra Leone Ports Authority (SLPA)	205	790,547,356
28	Ministry of Social Welfare (MSW)	38	766,369,381
29	Right to Access Information Commission (RAIC)	33	711,888,654
30	National Medical Supplies Agency (NMSA)	17	660,055,860
31	National Tourist Board (NTB)	25	658,810,317
32	National Commission for Social Action (NaCSA)	104	544,475,262
33	Guma Valley Water Company (GVWC)	67	529,411,775
34	Western Area Rural District Council (WARD-C)	31	514,681,954
35	National Telecommunications Commission (NATCOM)	48	502,235,452
36	National Sport Authority (NSA)	4	439,636,316
37	Environmental Protection Agency (EPA)	98	398,650,820
38	Office of National Security (ONS)	18	387,698,328
39	Small and Medium Enterprise Development Agency (SMEDA)	38	371,256,810
40	National Civil Registration Authority (NCRA)	29	357,036,036
41	Rokel Commercial Bank (RCB)	108	355,630,763
42	Teaching Service Commission	28	351,344,941
43	University of Sierra Leone (USL)	20	348,663,914
44	Nuclear safety and Radiation Protection Agency (NSRPA)	24	324,303,575
45	National Protected Area Authority (NPAA)	7	295,360,844
46	Office of the Ombudsman	13	282,444,621
47	National Council for Technical Vocational and other Awards (NCTVA)	49	277,173,601
48	Central Intelligence and Security Unit (CISU)	29	276,239,405
49	National Disaster Management Agency (NDMA)	14	266,201,834
50	College of Medicine and Allied Health Sciences (COMAHS)	18	261,477,632

The table below provides details of the top 50 (fifty) procuring entities with the highest number of procurement activities in 2022. These entities accounted for 63% of all activities, totaling 3,770 (three thousand, seven hundred and seventy) activities, and 52% of the total procurement value, amounting to Le 103,322,208,033 (one hundred and three billion, three hundred and twenty-two million, two hundred and eight thousand, thirty-three Leones). The National Electoral Commission (NEC) led with 275 (two hundred and seventy-five) activities, representing 5% of the total, while the Sierra Leone Ports Authority (SLPA) followed with 3% of the total activities.



THE TOP 50 PROCURING ENTITIES WITH THE HIGHEST NUMBER OF ACTIVITIES IN 2022			
Sn	Names of Procuring Entities	Quantity	Total Value of Procurement Activities (Le)
1	National Electoral Commission (NEC)	275	5,956,877,445
2	Sierra Leone Ports Authority (SLPA)	205	790,547,356
3	Sierra Leone Airport Authority (SLAA)	174	2,329,805,713
4	Ministry of Environment (MoE)	151	1,800,680,825
5	Freetown City Council (FCC)	128	3,781,474,088
6	Sierra Leone Roads Authority (SLRA)	127	59,853,815,446
7	National Mineral Agency (NMA)	124	9,345,432,668
8	Rokel Commercial Bank (RCB)	108	355,630,763
9	National Commission for Social Action (NaCSA)	104	544,475,262
10	Environmental Protection Agency (EPA)	98	398,650,820
11	National Insurance Company Limited (NIC)	95	51,150,060
12	Office of the Chief Minister	92	4,947,405
13	Ministry of Planning and Economic Development (MOPED)	87	141,986,003
14	National Social Security and Insurance Trust (NASSIT)	87	25,302,294
15	Njala University	80	225,116,496
16	Ministry of Finance (MOF)	79	1,059,198,493
17	Electricity Generating and Transmission Company (EGTC)	79	1,804,599
18	Sierra Leone Road Transport Corporation (SLRTC)	77	19,334,163
19	Statistics Sierra Leone (SSL)	75	10,702,939
20	House of Parliament (HOP)	72	2,521,489,620
21	Guma Valley Water Company (GVWC)	67	529,411,775
22	Sierra Leone Correctional Service (SLCS)	66	3,705,720,087
23	Koidu New Sengbehun City Council (KNSCC)	63	5,714,230
24	Bombali District Council	60	20,652,947
25	Sierra Leone Investment & Export Promotion Agency (SLIEPA)	58	108,363,497
26	Sierra Leone Commercial Bank (SLCB)	58	17,306,616
27	Sierra Leone Chancery, New York	57	5,972,217
28	Ministry of Health and Sanitation (MoHS)	55	799,649,952
29	Sierra Leone Shipping Agency (SLSA)	54	14,294,909
30	National Revenue Authority (NRA)	52	1,163,351,546
31	Bo District Council	51	4,882,550
32	Sierra Leone Embassy to the Republic of South Korea	51	2,385,201
33	SIERRS LEONE HIGH COMMISSION IN NIGERIA	51	499,400
34	National Council for Technical Vocational and other Awards (NCTVA)	49	277,173,601
35	Bank of Sierra Leone (BSL)	49	3,655,595
36	National Telecommunications Commission (NATCOM)	48	502,235,452
37	Sierra Leone Civil Aviation Authority [SLCAA]	48	15,002,343
38	Sierra Leone Road Safety Authority (SLRSA)	46	4,239,219,607
39	Eastern Technical University	44	21,057,782
40	Kailahun District Council	42	4,116,481
41	National Fertilizer Regulatory Agency (NaFRA)	41	149,476,926
42	Pujehun District Council	41	4,263,536
43	Integrated Health Projects Administration Unit (IHPAU)	40	256,844,655
44	Ministry of Social Welfare (MSW)	38	766,369,381
45	Small and Medium Enterprise Development Agency (SMEDA)	38	371,256,810
46	National Commission for Privatisation (NCP)	38	625,857
47	Sierra Leone Embassy of the Islamic Republic of Iran	38	18,449
48	National Emergency Medical Service	37	1,107,282,235
49	Sierra Leone Embassy of the Kingdom of Saudi Arabia	37	390,382
50	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	36	6,591,562

The Top Fifty (50) Highest-Paid Government Suppliers, Contractors, and Consultants in 2022

In 2022, based on the data collected and analyzed, the government signed contracts with 1,986 (One thousand, nine hundred and eighty-six) businesses for the procurement and supply of goods, works, and services, amounting to Le 197,827,741,776 (One hundred and ninety-seven billion, eight hundred and twenty-seven million, seven hundred and forty-one thousand, seven hundred and seventy-six Leones). These contracts were



executed through 5,988 (Five thousand, nine hundred and eighty-eight) procurement activities.

The table below presents data on the top 50 (fifty) highest-paid government suppliers, contractors, and consultants in 2022. These top fifty businesses received a total of Le 146,207,731,623 (One hundred and forty-six billion, two hundred and seven million, seven hundred and thirty-one thousand, six hundred and twenty-three Leones), representing 74% of the total value of procurements. These contracts were executed through 1,158 (one thousand, one hundred and fifty-eight) activities, which accounts for 19% of the total number of procurement activities.

In 2022, WORLDPLAS SL LIMITED secured the highest contract, totaling Le 20,452,996,920 (Twenty billion, four hundred and fifty-two million, nine hundred and ninety-six thousand, nine hundred and twenty Leones), which accounts for 10.3% of the overall value of activities. Following closely is HEMOJO ENTERPRISE, which executed 7 (seven) activities, representing 9.6% of the total value of activities.

However, row number 24 on the list indicates contracts awarded by procuring entities that do not specify the names of the contracting parties. A total of 463 (four hundred and sixty-three) activities, amounting to Le 1,665,420,828 (one billion, six hundred and sixty-five million, four hundred and twenty thousand, eight hundred and twenty-eight Leones), which represents 1% of the overall value of procurements, were awarded by various procuring entities without naming the businesses involved in the contracts.

The table below provides details of the top 50 highest paid Suppliers, Contractors, and Consultants arranged in an ascending order based on the value of contracts.

HIGHEST 50 PAID GOVERNMENT SUPPLIERS/CONTRACTORS/CONSULTANTS IN 2022			
Sn	Names of Suppliers/Contractors/Consultants	Quantity	Total Value of Procurement Activities (Le)
1	WORLDPLAS SL LIMITED	1	20,452,996,920
2	HEMOJO ENTERPRISE	7	18,996,924,744
3	BROAD ENGINEERING & CONSTRUCTION COMPANY (SL) LIMITED	2	15,752,057,970
4	UNIQUE SOLUTIONS COMPANY	2	7,235,663,912
5	SUCCESSFUL ENTERPRISE	1	6,027,426,000
6	RADAR PROCUREMENT & GENERAL TRADING	12	4,909,157,050
7	Kis Procurement and Supply	8	4,663,404,896
8	Office World Group (SL) Limited	17	3,807,036,634
9	Bullon CONSTRUCTION and General services SL LIMITED	1	3,265,754,000
10	OFFICE SOLUTIONS	20	3,050,351,698



11	HARSIA ENTERPRISE	2	2,774,917,631
12	HAYAT AUTOSPARES LTD	36	2,757,054,459
13	MEEK SOLUTIONS	19	2,650,885,814
14	ULTIMATE A & B INVESTMENT LIMITED GENERAL MERCHANDISE	1	2,514,210,000
15	LOMTIBUL CONSTRUCTION (SL) LIMITED	1	2,372,748,000
16	HM & A CONSTRUCTION LIMITED	2	2,282,206,922
17	ASSIL TRADING AND CONSTRUCTION	8	2,234,329,968
18	TEES SHOPPING CENTER	1	2,185,234,000
19	CINDERELLA TRAVEL AND TOURS (SL) LTD	36	2,168,107,527
20	MATAI INVESTMENT ENGINEERING & GENERAL SERVICES	3	2,057,450,194
21	RAM JALLOH BUILDING CONSTRUCTION AND GENERAL SERVICES	1	1,879,383,723
22	AFKAN CONSTRUCTION AND GENERAL MERCHANDISE	7	1,858,025,887
23	PHYLOMATT CONSTRUCTION AND GENERAL SUPPLIES	9	1,793,937,751
24	(blank)	463	1,665,420,828
25	SATGURU TRAVELS AND TOUR SERVICES LTD	58	1,519,534,959
26	MAK ENTERPRISES	13	1,456,830,710
27	MOAFA General services	4	1,428,034,269
28	S-3 Services	1	1,397,371,500
29	MINKIM ENTERPRISE	1	1,275,241,281
30	KINGS ELECTRICAL AND ELECTRONICS	8	1,158,412,970
31	Shalimar Trading Limited	9	1,152,856,845
32	R & Z INTERNATIONAL LIMITED	1	1,120,307,600
33	GREEN LIFE INVESTMENT	3	1,105,230,291
34	Gateway Procurement & Trading Ltd	92	1,075,490,649
35	NAMISA ENTERPRISES AND GENERAL MERCHANDISE	6	1,069,508,000
36	DIMA CONSTRUCTION ENTERPRIS	2	994,734,500
37	GLOBAL HUB AGRIBUSINESS LIMITED	1	990,000,000
38	YONI COMMERCIAL ENTERPRISE	13	983,485,036
39	AMINATA FRAZER CONSTRUCTION AND GENERAL SERVICES	2	959,230,140
40	A.A ENTERPRISES LIMITED	81	930,450,891
41	DELS ENTERPRISES	11	919,021,312
42	Type A HOUSE of Electronics (SL) limited	81	895,586,282
43	FODAY BARRIE GARAGE	5	878,982,160
44	Chidex Group Holdings	18	852,801,003
45	EDDIE-K ENTERPRISE	78	829,884,095
46	DA-VEE SIGNS	2	823,310,500
47	UNIQUE AND LOGISTICS SUPPLY	1	795,100,000
48	SPEEDWING INVESTMENT (SL) LIMITED AND JOHN MICHEAL MOTORSS	1	772,935,105
49	SMSA CONSTRUCTION COMPANY LTD	3	756,120,000
50	MALAKOH CONSTRUCTION & GENERAL SERVICES	3	712,585,000

The Fifty (50) Most Contracted Suppliers /Contractors /Consultants in 2022

The table below lists the top 50 (fifty) most contracted suppliers, contractors, and consultants by the government in 2022, which together accounted for 31% amounting to Le 29,004,891,572 (Twenty-nine billion, four million, eight hundred and ninety-one thousand, five hundred and seventy-two Leones) of all procurement activities and represented 15% through 1,841 (one thousand, eight hundred and forty-one) of the total procurement value for the year. **Additionally, the data revealed that there were 463 (four hundred and sixty-three) procurement activities without named contractors, suppliers, or consultants, totaling Le 1,665,420,828 (One billion, six hundred and sixty-five million, four hundred and twenty thousand, eight hundred and twenty-**



eight Leones), marking the highest number and value of activities. It is important to note that conducting procurement activities without disclosing the names of these parties can raise concerns about transparency, public trust, and accountability. Therefore, maintaining transparency is essential, particularly concerning sensitive information about the identities of contractors, suppliers, and consultants until contracts are fully executed.

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

THE TOP 50 MOST CONTRACTED SUPPLIERS/CONTRACTORS/CONSULTANTS IN 2022			
Sn	Names of Suppliers/Contractors/Consultants	Quantity	Total Value of Procurement Activities (Le)
1	(blank)	463	1,665,420,828
2	Gateway Procurement & Trading Ltd	92	1,075,490,649
3	INDEX ENTERPRISE	90	428,222,039
4	A.A ENTERPRISES LIMITED	81	930,450,891
5	Type A HOUSE of Electronics (SL) limited	81	895,586,282
6	EDDIE-K ENTERPRISE	78	829,884,095
7	SATGURU TRAVELS AND TOUR SERVICES LTD	58	1,519,534,959
8	DOKKAL ENTERPRISE	50	61,043,893
9	H.M. SAFIDEEN	46	167,083,581
10	HAYAT AUTOSPARES LTD	36	2,757,054,459
11	CINDERELLA TRAVEL AND TOURS (SL) LTD	36	2,168,107,527
12	JAIDEV STORES	34	466,643,070
13	ESS BEE INTERNATIONAL (SL) LIMITED	28	698,136,268
14	DESTINY WORLD WIDE (SL) LTD	26	27,525,839
15	ALWYNTON INVESTMENT	25	471,111
16	A KINGS SERVICES	23	134,965,588
17	Pretty Small Small Thing Enterprise	23	106,276,587
18	T.CHOITHRAMS & SONS	23	23,014,560
19	SOLET MULTI SERVICES	23	15,746,562
20	BREAKTHROUGH CONSTRUCTION & GENERAL SERVICES	23	1,212,862



21	OFFICE SOLUTIONS	20	3,050,351,698
22	METRO STATIONERY STORE	20	115,433,228
23	STATIONERY SHOP SIERRA LEONE	20	42,382,115
24	Dunyakoi Solutions and General Merchandise	20	2,045,274
25	MEEK SOLUTIONS	19	2,650,885,814
26	HARRY'S (SL) LTD	19	205,889,835
27	OKEKE INVESTMENT INTERNATIONAL	19	80,539,294
28	Chidex Group Holdings	18	852,801,003
29	FAJ Investment	18	484,463,727
30	Welfare Logistics	18	201,452,350
31	ROLAND ENTERPRISE	18	2,386,046
32	ABU WANJEI STATIONERY AND GIFT SHOP	18	221,757
33	Office World Group (SL) Limited	17	3,807,036,634
34	SANICIA INVESTMENT	17	83,101,748
35	ENIC COMPUTERS	17	18,608,477
36	ERICO STATIONERY, CONSTRUCTION & GENERAL SERVICES	17	16,001,397
37	AFRICAN SPORT BAR AND RESTURANT	17	299,070
38	ANOTHER LINE INVESTMENT	16	229,546,076
39	RHAPSODY INFOTECH & GENERAL SERVICES	16	36,778,788
40	EL-SHADDAI AUTO SPARES	16	11,084,850
41	Excellent Government Printing Department	15	279,239,413
42	VITEC ENTERPRISE	15	17,473,751
43	Staples Connect	15	367,227
44	MOSAF ENTERPRISES	15	203,390
45	VAICOM ENTERPRISES	14	132,532,845
46	SANMUM ENTERPRISE	14	113,667,795
47	DOLPHIN SERVICES	14	107,018,388
48	STAR AYAN ENTERPRISE & GENERAL SUPPLY	14	50,892,190
49	MAK ENTERPRISES	13	1,456,830,710
50	YONI COMMERCIAL ENTERPRISE	13	983,485,036

The 50 (Fifty) Highest Value Expensed Items in 2022

The procurement data and analysis of the highest value procured items in 2022 provides valuable insights into the country's public procurement priorities during the year. This analysis highlights key areas of government expenditure, focusing on the total values, quantities, and potential implications for economic growth. The 2022 data reflect the Government's commitment to infrastructure and technological investments, signaling a strategic push toward physical infrastructure development and digital transformation. Additionally, it underscores the high operational maintenance costs.

According to the data, Road Rehabilitation accounted for 26.4% of the total procurement value, amounting to Le 52,297,054,821 (fifty-two billion, two hundred and ninety-seven million, fifty-four thousand, eight hundred and twenty-one Leones), and was the highest value item, implemented through 211 (two hundred and eleven) activities. Building Construction followed, representing 14.4% of the total procurement value, amounting to



Le 28,455,251,639 (twenty-eight billion, four hundred and fifty-five million, two hundred and fifty-one thousand, six hundred and thirty-nine Leones). The procurement of Desktop & Laptop Computers accounted for 9.9%, totaling Le 19,529,571,170 (nineteen billion, five hundred and twenty-nine million, five hundred and seventy-one thousand, one hundred and seventy Leones). Together, these three items accounted for over 50% of the total procurement value.

The data also indicates a strong focus on infrastructure development, as evidenced by the emphasis on road rehabilitation, building construction, and road construction. Furthermore, Vehicle Spares & Maintenance and Stationery were lower-cost but higher-frequency procurements, accounting for 510 (five hundred and ten) and 453 (four hundred and fifty-three) procurement activities, respectively.

The table below presents the 50 (fifty) highest-expensed items along with their corresponding values:

50 HIGHEST VALUE PROCURED ITEMS IN 2022			
Sn	Items Procured	Quantity	Total Value of Procurement Activities (Le)
1	Road Rehabilitation	211	52,297,054,821
2	Building Construction	81	28,455,251,639
3	Desktop & Laptop Computers Purchase	121	19,529,571,170
4	Vehicle Spares & Maintenance	510	9,594,883,003
5	Stationery	453	8,772,342,710
6	Road Construction	101	7,464,175,279
7	Vehicle Purchase	31	7,393,356,494
8	Building Maintenance & Small Works	219	6,928,180,456
9	Printing Services	395	6,416,026,068
10	Office Equipment	430	5,588,149,941
11	Fuel & Lubricant	27	4,861,891,922
12	Air Ticket	138	4,105,400,581
13	Computer Accessories & Consumables	358	3,988,957,610
14	Furniture	222	2,474,255,439
15	ICT Equipment	54	2,348,693,948



16	Uniforms	22	2,286,031,366
17	Rice & Diet	76	2,281,035,541
18	Provisions & Sundry Items	372	2,235,328,688
19	Hall Rental, Decoration & Refreshments	266	1,793,984,423
20	Ferry Maintenance	6	1,584,200,000
21	Tree Planting & Maintenance	139	1,427,720,000
22	Ferry Purchase	5	1,204,800,000
23	Generator Purchase	11	1,152,680,899
24	Consultancy Services	80	1,057,912,135
25	Equipment Maintenance	144	1,013,992,372
26	Oven Construction	1	994,700,000
27	Motor Bike & Tricycle Purchase	43	950,388,242
28	Electrical Materials	141	945,907,862
29	Medical Drugs, Equipment, Consumables & Reagent	101	776,980,508
30	Office Supplies	29	757,007,814
31	Vehicle Rental	144	633,553,108
32	Internet Service & Communication Equipment	51	617,412,605
33	Generator Spares & Maintenance	113	558,458,491
34	Advertisements & Audio Visual Services	38	488,461,377
35	Cleaning & Fumigation Services	59	443,785,884
36	Hospitality Items	31	407,418,304
37	Wheel Clampers & Garage Tools	3	390,623,325
38	Fishing Gears	4	384,400,000
39	Building Materials & Other Accessories	87	342,220,415
40	Water Treatment Chemicals & Reagents	21	330,555,635
41	Cleaning Materials	34	274,488,466
42	Miscellaneous Supplies & Accessories	27	257,363,994
43	Poultry	1	236,440,000
44	ICT Applications & Software	48	202,028,509
45	Souvenir & Gifts	15	177,381,481
46	IVS Tools	26	133,866,503
47	Motor Bike & Tricycle Spares & Maintenance	35	120,614,382
48	Security Services	18	115,367,450
49	Machinery Hire	7	112,538,044
50	Fixtures & Fittings	53	105,199,061



Fifty (50) Most Frequently Procured Items in 2022

The procurement data for 2022 highlights the types of items that were most frequently procured by procuring entities in the country, providing insights into spending priorities and operational needs. Vehicle maintenance and spares dominate the procurement list with 510 activities amounting to Le 9,594,883,003 (Nine billion, five hundred and ninety-four million, eight hundred and eighty-three thousand, three Leones) followed by Stationery and Office Equipment executed through 453 (four hundred and fifty-three) and 430 (four hundred and thirty) respectively amounting to Le 8,772,342,710 (Eight billion, seven hundred and seventy-two million, three hundred and forty-two thousand, seven hundred and ten Leones) for stationery and Le 5,588,149,941 (Five billion, five hundred and eighty-eight million, one hundred and forty-nine thousand, nine hundred and forty-one Leones) for office equipment.

The procurement of desktop and laptop computers accounts for 57.45% of the total value. The average cost per item is exceptionally high. Printing services represent 18.88% of the total procurement value. Air tickets and rice and diet supplies account for 12.09% and 6.71% of the total value, respectively. The average cost per air ticket is relatively high. The high average costs for items like air tickets and computers suggest a need to monitor and manage procurement efficiency, especially in areas where cost savings could be achieved through better resource management or renegotiated contracts.

The table below presents details of the 50 most frequently procured items along with their corresponding values:

50 MOST PROCURED ITEMS IN 2022			
Sn	Items Procured	Quantity	Total Value of Procurement Activities (Le)
1	Vehicle Spares & Maintenance	510	9,594,883,003
2	Stationery	453	8,772,342,710
3	Office Equipment	430	5,588,149,941
4	Printing Services	395	6,416,026,068
5	Provisions & Sundry Items	372	2,235,328,688
6	Computer Accessories & Consumables	358	3,988,957,610
7	Hall Rental, Decoration & Refreshments	266	1,793,984,423
8	Furniture	222	2,474,255,439
9	Building Maintenance & Small Works	219	6,928,180,456
10	Road Rehabilitation	211	52,297,054,821



11	Equipment Maintenance	144	1,013,992,372
12	Vehicle Rental	144	633,553,108
13	Electrical Materials	141	945,907,862
14	Tree Planting & Maintenance	139	1,427,720,000
15	Air Ticket	138	4,105,400,581
16	Desktop & Laptop Computers Purchase	121	19,529,571,170
17	Generator Spares & Maintenance	113	558,458,491
18	Road Construction	101	7,464,175,279
19	Medical Drugs, Equipment, Consumables & Reagent	101	776,980,508
20	Building Materials & Other Accessories	87	342,220,415
21	Building Construction	81	28,455,251,639
22	Consultancy Services	80	1,057,912,135
23	Rice & Diet	76	2,281,035,541
24	Cleaning & Fumigation Services	59	443,785,884
25	ICT Equipment	54	2,348,693,948
26	Fixtures & Fittings	53	105,199,061
27	Internet Service & Communication Equipment	51	617,412,605
28	ICT Applications & Software	48	202,028,509
29	Motor Bike & Tricycle Purchase	43	950,388,242
30	Advertisements & Audio Visual Services	38	488,461,377
31	Rain Gears	38	91,111,917
32	Agricultural Crops, Inputs & Seeds	38	11,936,932
33	Motor Bike & Tricycle Spares & Maintenance	35	120,614,382
34	Cleaning Materials	34	274,488,466
35	Plumbing Materials & Accessories	32	101,432,586
36	Vehicle Purchase	31	7,393,356,494
37	Hospitality Items	31	407,418,304
38	Office Supplies	29	757,007,814
39	Safety Equipment & Gears	29	17,268,160
40	Fuel & Lubricant	27	4,861,891,922
41	Miscellaneous Supplies & Accessories	27	257,363,994
42	IVS Tools	26	133,866,503
43	Solar Installation & Accessories	24	6,282,581
44	Uniforms	22	2,286,031,366
45	Water Treatment Chemicals & Reagents	21	330,555,635
46	Non-Consultancy Services	19	4,959,227
47	Security Services	18	115,367,450
48	Souvenir & Gifts	15	177,381,481
49	Bank Consumables	15	99,190,679
50	Furniture Fabric & Repairs	15	1,529,141



COMPLIANCE ASSESSMENT REPORT FOR SELECTED EMBASSIES AND HIGH COMMISSIONS IN 2022

The National Public Procurement Authority (NPPA) in fulfilment of its statutory mandate enshrined in **Section 14(2)(m) of the Public Procurement Act, 2016** undertook **Annual Public Procurement Systems and Processes Assessment and Business Environment Analysis for 2022** in selected embassies and high commissions. Below are the list of Embassies and High Commissions assessed by the Authority:

2022 Annual Compliance Assessment for Embassies and High Commissions	
Sn	Name of Procuring Entity
1	The Embassy of Sierra Leone in Washington, D.C
2	Sierra Leone Chancery, New York
3	Sierra Leone Embassy, Ethiopia
4	Sierra Leone High Commission, Ghana
5	Sierra Leone High Commission, Nigeria
6	Sierra Leone Embassy, Belgium
7	Sierra Leone Embassy, Germany
8	Sierra Leone Chancery, Turkey
9	Sierra Leone High Commission, United Kingdom
10	Sierra Leone Embassy for The People's Republic of South Korea
11	Sierra Leone Embassy to The People's Republic of China
12	Republic of Sierra Leone Embassy, Tehran, Islamic Republic of Iran
13	Republic of Sierra Leone Embassy, Riyadh, Kingdom of Saudi Arabia

The annual public procurement assessment at selected Embassies and High Commissions aimed to evaluate procurement systems, processes, practices, and outcomes for the financial year, focusing on efficiency, effectiveness, transparency, and compliance with relevant laws. Funded by the Ministry of Finance, this review identified weaknesses in procurement implementation at these missions. A detailed management



report, which will address these issues, has been shared with the respective Embassies and High Commissions.

The Management Report covers procurement activities from January to December 2022, and includes the following key findings:

1. ***Business Environment Analysis:***

This section provides an in-depth analysis of the procurement business environment across various countries visited. The study examines procurement practices and regulations, identifies potential suppliers, assesses procurement challenges, and offers recommendations for improving procurement processes at the Embassies and High Commissions. Effective procurement is crucial for the Embassies' operations as it affects their ability to acquire quality goods and services while staying within budget constraints. Understanding the procurement landscape will enable Sierra Leone Embassies and High Commissions to make informed decisions, enhance efficiency, and achieve cost savings.

The market structures in the visited countries are diverse and subject to change due to factors such as technological advancements, regulatory changes, and shifts in consumer preferences. Some countries, especially in Europe and the USA, operate largely cashless economies driven by electronic payment systems. Additionally, essential services like utilities are heavily regulated in several of the visited countries.

It was observed that procurement activities at the Embassies and High Commissions often lack a structured process and do not fully comply with the legal framework governing procurement. This lack of structure affects fairness, transparency, and efficiency. The depreciation of the Leone against other currencies also impacts the procurement activities due to the approved thresholds.

The procurement methods observed were non-competitive, involving unapproved Direct Sourcing with proforma invoices and internal memos from primarily one supplier, contrary to the Public Procurement Act of 2016. Officials cited difficulties in obtaining invoices from suppliers due to the challenging business environment, including limited direct contact with company decision-makers and un-responsiveness of suppliers to bidding opportunities. High advertisement costs also deterred suppliers. The use of proforma invoices does not constitute a legal contract, which breaches Sections 29 (3) and 39 of the Public Procurement Act of 2016.

Embassy and High Commission officials noted that the Public Procurement Act, 2016, and the Public Procurement Regulations, 2020, are not flexible enough to meet their needs. They highlighted the high cost of open competitive bidding and the mismatch between legal thresholds in Leones and the need to procure in foreign currencies, exacerbated by the Leone's depreciation against other currencies.

In light of these challenges, it is recommended that the NPPA amend the Act and Regulations or develop a policy document to guide procurement processes for foreign missions. This will ensure value for money is achieved transparently and fairly.



2. Procurement Structure and Systems:

- Functioning of Procurement Units: Staff responsible for procurement often lack the necessary skills and training. Many procurement activities are handled by non-specialist staff, undermining the independence of the procurement function and contravening legal requirements.
- Records Management: Inadequate record-keeping and filing systems were observed, impacting transparency and accountability. Proper documentation is critical for tracking and auditing procurement activities.
- Goods Received and Inspection Committee: The absence of this committee at the reviewed missions violates regulations and poses risks for quality control.

3. Procurement Processes:

- Procurement Planning Issues: Some procurement activities were not included in approved plans or executed as planned, leading to non-compliance with legal requirements.
- Overuse of Direct Sourcing: There was excessive use of Direct Sourcing methods without proper authorization, raising concerns about transparency and value for money.
- Payments and Credit/Debit Cards: Payments were frequently made using personal credit/debit cards, which raises risks related to transparency and control. It is recommended to acquire official credit/debit cards with financial thresholds.
- Splitting of Procurement Requirements: Larger procurements were subdivided to bypass thresholds, violating legal standards.
- Non-Use of Standard Procurement Forms: Standard forms and bidding documents were not used, indicating non-compliance with procurement procedures.
- Supplier Database and Contract Register: Lack of a Supplier Database and Contract Register hampers effective procurement management and tracking.
- Technical Specifications: Insufficient technical specifications for certain procurements undermine the quality and appropriateness of acquired items.

A comprehensive report on each reviewed Embassy and High Commission can be found in the entity-based report section.



Our Observations and Recommendations

- 1. NPPA Observation: Lack of a Functioning Procurement Unit and the Deployment of Procurement Officers across all Embassies and High Commissions** - During the review of procurement systems, the NPPA discovered that there are no well-established and functional procurement units staffed by technically trained procurement practitioners in various Embassies and High Commissions. While there are designated officers responsible for procurement functions, they lack the requisite technical skills and training to perform their roles effectively. This deficiency constitutes a violation of Sections 17, 18, and 19 of the Public Procurement Act, 2016.

There was a notable absence of documentation to support the decisions made by procurement committees. For almost all procurement activities reviewed, there were no minutes or endorsements from the procurement committees. The documents presented as committee minutes resembled internal memos and were only signed by the acting procurement officers.

NPPA Recommendations: Establishment of a Functioning Procurement Unit and the Deployment of Procurement Officers across all Embassies and High Commissions – The NPPA recommends for the establishment of a functional Procurement Unit and Procurement Committee in all Embassies and High Commissions. It is also recommended that policy makers critically consider the deployment of a dedicated, well trained, qualified and experienced procurement practitioners in all Embassies and High Commissions. This will enable an efficient and transparent procurement environment in use of public resources, foster greater accountability in procurement processes across all embassies and high commissions.

- 2. NPPA Observation:** The review process revealed that payments for goods, works, and services were mostly conducted using individuals' personal credit or debit cards. Many of these transactions were processed as refunds in the names of individual staff members. While using personal cards can provide speed and convenience in public procurement, it poses notable risks concerning transparency, control, security, compliance, and the authenticity of the transactions executed.

NPPA Recommendations: The NPPA recommends that the Ministry of Finance quickly facilitate the acquisition of credit or debit cards for all embassies and high commissions, setting established monthly financial thresholds through either local or international banks. This initiative aims to eliminate the use of staff personal credit or debit cards for procuring goods, works, and services. Implementing this change will enhance controls, monitoring mechanisms, and oversight, thereby reducing risks and ensuring that public funds are used appropriately and transparently within a defined framework.

- 3. NPPA Observation: Overuse of Direct Sourcing Methods** - During the review, it was observed that various embassies and high commissions extensively used the Direct Sourcing method for procuring goods, works, and services without proper documentations and without obtaining the required approval from the regulatory authority. This practice limits the government's ability to explore competitive



alternatives or engage more qualified vendors who may offer better quality or value for money. The overuse of direct sourcing raises concerns about transparency and accountability, as it can obscure the decision-making process and hinder proper oversight.

NPPA Recommendations: The NPPA has recommended reducing the excessive use of direct sourcing by embassies and high commissions, as it violates procurement regulations and undermines transparency. Entities often break down procurement needs to bypass competition, creating risks in contract validity. To improve compliance, the NPPA suggests adopting framework contracts for frequently procured items.

4. **NPPA Observation: Rigidity of Public Procurement Legal Framework** - The Public Procurement Act of 2016 and the Public Procurement Regulations of 2020 lack the necessary flexibility to meet the needs of Embassies and High Commissions. This rigidity is largely due to the current business environment, where the costs associated with open competitive bidding, particularly advertising expenses, are prohibitively high. Additionally, there are significant challenges in adhering strictly to the procurement legal framework because the thresholds set within the regulations are denominated in Leones. This is problematic as procurement often requires transactions in foreign currencies, particularly given the depreciation of the Leones against the USD and other currencies.

NPPA Recommendations: There is a need to introduce more flexibility into the legal framework to account for the unique operational environments of embassies and high commissions. Tailored procurement provisions to meet the needs of Embassies and High Commissions should be considered. The procurement thresholds for the operations Embassies and High Commissions should take into account currency depreciation.

A policy document to guide the procurement processes of foreign missions, ensuring that value for money is achieved through transparent and fair practices should be developed.

5. **NPPA Observation: Lack of Detailed Technical Specifications for Computers, Accessories, Furniture, and Other Specialized Items** - It was observed that the procurement of computers (desktops and laptops), printers, vehicles, and other specialized items lacked detailed technical specifications and processes. This deficiency is primarily due to the absence of technical personnel, such as IT staff, at the embassies and high commissions, as well as the lack of an IT policy to guide the procurement of such items.

Consequently, it was observed that procurement decisions for these items were often made based on individual preferences rather than informed by the guidance of professionals with technical expertise at the Ministry of Foreign Affairs and International



Cooperation. The absence of an assigned IT official in the foreign offices further exacerbates this issue.

6. **NPPA Observation: Lack of Standard Bidding Documents, Contracts and other approved Documents** - It was noted that all embassies and high commissions were not utilizing the approved bidding documents, standard Local Purchase Orders (LPO), contract documents, standard procurement forms (SPF 1-6), supplier databases, and contract databases. This non-compliance represents a violation of the established legal and regulatory framework governing procurement practices. The lack of standard bidding documents and contracts in embassies and high commissions poses significant risks and challenges to effective procurement practices.

NPPA Recommendations: The NPPA recommends that Embassies and High Commissions should use standard and approved documents. The use of standardized documents can enhance transparency, efficiency, and compliance, while mitigating legal risks and improving overall accountability in procurement activities.

NPPA Observations: Procurement Planning Issues

1. **Approved 2022 Procurement Plans:** While some embassies and high commissions presented their procurement plans for review, many of these plans were unsigned and did not conform to the required legal format. Specifically, they lacked essential details such as the unit value for each item, the method of procurement, categories, and other relevant information.
2. **Executed Activities Not in the Approved Procurement Plan:** It was noted that some executed procurement activities were not included in the approved procurement plans. Engaging in procurement activities that are not pre-planned violates Section 29 of the Public Procurement Act of 2016.
3. **Procurement Activities Not Executed as Planned:** Several procurement activities that were initially planned were not executed accordingly. In some cases, the values were presented in bulk without specifying the method of procurement, leading to execution in split units. This approach is also in breach of Section 29 of the Public Procurement Act of 2016.

NPPA Recommendations: The NPPA recommends that Embassies and High Commissions should comply with **Section 29 of the Public Procurement Act of 2016**. The procurement circle starts off with procurement planning. Therefore, Embassies and High Commissions are encouraged to develop a detailed procurement plan, submit for review and approval in line with the legal framework.



SUMMARY FINDINGS AND RECOMMENDATIONS IN 2022

- 1) **NPPA Observation: Non-availability of Signed and Approved Procurement Plan – Lack of adequate** planning of procurement activities continues to be one of the challenges identified during the review process as some procuring entities fail to develop their procurement plans in violation of Section 29 of the Public Procurement Act of 2016. The implementation of procurement activities that are not planned and approved increases pressure on the budget and public expenditures often leading to inefficiencies and misallocation of resources. The lack of proper planning of procurement requirement continues to negatively impact procurement financing causing overruns and financial mismanagement. Poor procurement planning affects the flow of finances, leading to delays in payments and accumulation of government liabilities to contractors. The ripple effect is that the government may have to divert funds to cover these unforeseen expenses, potentially at the expense of other vital, budgeted activities.

NPPA's Recommendations: The NPPA recommends that procuring entities ensure that stringent adherence to procurement planning and approval processes as it emphasizes the importance of transparency, accountability, and fiscal responsibility in public procurement and could contribute to overall economic growth and competitiveness.

- 2) **NPPA Observations: Non-adherence to procurement planning and deviation from the approved procurement plan and budget by procuring entities -** During the review process, the NPPA observed a persistent lack of adherence to procurement planning and the execution of procurement activities as outlined in the approved procurement plans and budgets of most procuring entities. Ineffective planning and deviations from the approved plans and budgets result in several challenges, including budget overruns, delays, financial mismanagement, difficulties in tracking expenditures, and overall inefficiencies in the procurement process.

The team further observed that procuring entities executes procurement activities that were not identified in the approved procurement plan submitted to our team. This practice directly contravenes Section 29 of the Public Procurement Act, 2016. Executing unplanned and unbudgeted procurement activities exposes the Government to increased liabilities. As mandated by Section 29(6) of the Act, the entity should have updated its procurement plan accordingly.

NPPA's Recommendations: The NPPA recommends that procuring entities should comply with Sections 28 and 29 of the Public Procurement Act of 2016 that emphasizes the importance of procurement planning in the procurement process. Compliance with



these planning requirements enables procuring entities to execute procurement activities smoothly and efficiently. Proper procurement planning not only reduces costs but also maximizes value for money, leading to improved service delivery in the public sector. Furthermore, procuring entities should ensure that their procurement plans are reviewed and updated regularly, particularly when unplanned activities become necessary. This ensures compliance with legal requirements and improves alignment with budgetary constraints. Procuring entities must strictly adhere to approved procurement plans and budgets as it will help reduce government liabilities incurred through procurement and enhance public financial management and service delivery.

- 3) **NPPA Observations: Long Payment Delays by Government** - During the review process, the most common issue raised by procuring entities was the late disbursement of funds from the Ministry of Finance (MOF), resulting in long payment delays to suppliers, contractors, and consultants. Long payment delays by procuring entities significantly impacts the efficiency and effectiveness of public procurement processes. These delays mostly strain the financial health of suppliers, particularly small and medium-sized enterprises (SMEs), disrupt project timelines, and hinder overall economic growth.

It was reported that most of the stalled projects across the country are due to long payment delays, leading to increased costs and extended timelines. This negatively affects the service delivery.

NPPA's Recommendations: The NPPA recommends that the Government critically review procurement financing challenges in the public sector in order to be able to address the issues of delayed payments to suppliers, contractors, and consultants. Procuring entities are required to synchronize their financial needs with approved budgets and procurement priorities, promoting prudent financial management throughout the procurement process. Ensuring procurement activities aligns with approved plans and budgets to avoid financing gaps and delays should be enforced. This alignment will enhance efficiency, effectiveness, and ensure timely completion of procurement contracts.

- 4) **NPPA Observations: Issues of Poor Contract Management and Oversight by Procuring Entities** - During our review process, we identified a significant number of incomplete projects with extended overdue timelines. Procuring entities attributed these issues largely to a lack of funding. Insufficient funding is a prevalent challenge that leads to project delays and abandonment, resulting in wasted limited resources and undermining overall development. It was also observed that oversight mechanisms and accountability among procuring entities are poor. Procuring entities are mostly focused on the pre-contract process and lose sight immediately contracts are signed. Without proper monitoring processes, it becomes challenging to identify and rectify issues in contract management.



NPPA's Recommendations: The NPPA recommends that there should be urgent improvement in contract management and oversight to effectively tackle the issue of stalled projects nationwide. Procuring entities must implement rigorous planning processes that include accurate estimates that accurately reflect funding requirements and assessments of time, resources, and costs. Additionally, procuring entities should implement robust monitoring systems with the ability to track project progress and implement timely interventions.

- 5) **NPPA Observations: Under Reporting of Procurement Information by Procuring Entities** – It was observed that some procuring entities failed to fully disclose their procurement information due to fear of scrutiny and accountability. During the review process, some procuring entities failed to provide relevant documents like the contract database, cash book/vote service, supplier database etc to the team during the review process. The non-availability of the requested documents made it difficult for the review team to verify whether all procurement activities executed during the year were presented for examination. Underreporting of procurement information complicates meaningful analysis, tracking of spending trends, identification of potential risks or irregularities, and the ability of decision-makers to base their decisions on reliable information. This is in violation of section 15 of the Public Procurement Act of 2016.

NPPA's Recommendations: The NPPA recommends that procuring entities should ensure in full compliance with section 15 of the Public Procurement Act of 2016. Procuring entities are therefore encouraged to maintain comprehensive records of all procurement activities and ensure that all procurement files are readily accessible for review by the Authority. Full disclosure is vital for fostering transparency and accountability in public spending and will help improve public trust. Decision-makers depend on accurate and complete data to make informed choices regarding resource allocation, policy development, and strategic planning.

- 6) **NPPA Observations: Failure to use Standard Bidding Documents, Standard Contract Documents and Standard Procurement Forms (SPF 1-6)** - It was noted during the review process that some procuring entities conducted some procurement activities were without utilizing the Standard Bidding Documents (SBD), Standard Contract Document (SCD), and Standard Procurement Forms 1-6 (SPF 1-6) documents developed and approved by the NPPA designed to standardize public procurement across all procuring entities and enhance easy way of procurement processes from inception to completion. The use of proforma in the procurement process does not constitute a legal contract therefore it is not binding This contravenes Sections 37 and 49 of the Public Procurement Act, 2016. Failure to use these standard documents creates opportunities for corrupt practices, introduce ambiguity about the rights and obligations of the parties, and can lead to inadequate consideration of essential contract terms.

NPPA's Recommendations: The NPPA recommends that procuring entities should always ensure that procurement activities are executed using approved documents developed by the Authority. The use of these standard contract documents is crucial for ensuring consistency across different procurement processes, fairness, clarity, accountability and transparency in the procurement process from inception.

- 7) **NPPA Observations: The Excessive use of Request for Quotation (RFQ) and Artificial Splitting of Procurement Activities in Competitive Threshold -** During the review the NPPA observed that there is growing trend among procuring entities to utilize the Request for Quotation (RFQ) method. The Authority identified the issue of bid splitting, where procurement values are artificially divided to avoid the thresholds that trigger open competitive methods. Procuring entities are increasingly changing the methods and values of procurement activities from the method and value approved in the plan (mostly from competitive methods to RFQ) without following the processes enshrined in the Act. Heavily relying on RFQs can limit opportunities for innovation and quality, compromise transparency, and increase the risk of collusion or anti-competitive behavior in the procurement process.

NPPA's Recommendations: The NPPA recommends that procuring entities should learn to aggregate the values of frequently procured items with similar requirements and use open competitive procurement methods and sign Framework Contracts for routinely procured items. The use of framework contracts offers flexibility in quantities and delivery schedules, results in cost savings through negotiated pricing, and reduces administrative expenses associated with repetitive procurement processes. Framework Contracts help ensure consistent quality across procurements, mitigate risks such as supply chain disruptions, and uphold transparency, fairness, and accountability.

- 8) **NPPA Observations: The Execution of Procurement Activities Executed without Stating the Procurement Methods –** The observed the growing trend in the implementation of procurement activities without clearly specifying the procurement method employed as required in the legal framework. In public procurement, specifying the procurement methods used is essential for ensuring transparency, accountability, monitoring, and fairness. Procurement activities must comply with the legal framework, which outlines methods such as open tendering, restricted tendering, requests for proposals (RFPs), and direct procurement under specific conditions.

The failure to specify the chosen procurement method raises serious concerns about fairness, competitiveness, and compliance with legal requirements. This practice undermines trust in the process and increases the risk of mismanagement and corruption.



NPPA's Recommendations: The NPPA recommends that procuring entities should clearly define and document the method from the planning stage through all phases of the procurement process to ensure procurement activities are conducted transparently, legally, and efficiently, fostering competitiveness and trust in public procurement processes.

- 9) NPPA Observations: Limited Technical Capacity of Procurement Practitioners** – The NPPA observed during the review process that there is inadequate capacity among procurement practitioners which continues to significantly hampers their effectiveness in fulfilling their roles. It was observed that many practitioners lack essential skills and training to navigate complex procurement processes, including understanding procurement laws and regulations, adhering to the procedures outlined in the Public Procurement Act. The lack of adequate technical capacity among practitioners often leads to inefficiencies, delays and poor execution of procurement activities. Additionally, some procuring entities face challenges like limited resources, staff shortages, inadequate space, nonavailability of the required equipment to support the work of practitioners.

NPPA's Recommendations: The NPPA should establish comprehensive training programs for procurement practitioners to enhance their skills in areas like contract management, supplier evaluation, and negotiation. Without proper training and knowledge, procurement professionals will continue to struggle to implement best practices, evaluate bids effectively, or foster a competitive bidding environment. As a result, the overall effectiveness and fairness of the procurement process are compromised, hindering economic growth and public sector development.

- 10) NPPA Recommendations: Increase Review and Monitoring of Donor Funded Projects by the NPPA** - Increasing the review and monitoring of donor-funded projects in the country by the National Public Procurement Authority (NPPA) is essential, especially given the focus of donor partners on larger and more strategic projects. Donor partners often finance major infrastructural projects that can significantly impact national development. Increasing the review and monitoring of donor-funded projects by the NPPA can lead to more effective utilization of resources, better project outcomes, enhance transparency, accountability, and the overall effectiveness of public procurement processes and greater accountability in public procurement.



2022 PROCURING ENTITY-BASED COMPLIANCE ASSESSMENT

ACCOUNTANT GENERAL'S DEPARTMENT (AGD)

In 2022 financial year, the National Public Procurement Authority (NPPA) undertook annual procurement processes and procedures reviews at the Accountant Generals' Department (AGD) 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, 28 (Twenty-eight) procurement activities were executed by the Council amounting to the value of Le 5,221,965 (Five million, two hundred and twenty-one thousand, nine hundred and sixty-five Leones). The review revealed that 18 (eighteen) of the activities that amounted to Le 1,653,658 (One million, six hundred and fifty-three thousand, six hundred and fifty-eight Leones) representing 32% of the value were reported as planned activities whilst the remaining 10 (ten) activities that accounted to Le 3,568,307 being 68% of the value of activities were unplanned and unapproved activities executed by the entity during the year under review. All these activities were 100% funded by the Government of Sierra Leone from the Consolidated Revenue Fund.

Disappointingly, only 7 (seven) of the activities reported were executed as planned amounting to Le 963,657 (Nine hundred and sixty-three thousand, six hundred and fifty-seven Leones) being 18% of the procurement value whereas 14 (fourteen) of the activities were not executed as in the procurement plan amounting to Le 3,957,318 (Three million, nine hundred and fifty-seven thousand, three hundred and eighteen Leones) being 76% 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. Based on the Standard Procurement Form one (SPF-1) reviewed revealed that thirteen (13) of the activities that amounted to Le 4,100,643 (Four million, one hundred thousand, six hundred and forty-three Leones) being 79% of the value lacked prior approval from the relevant authorities in line with the procurement initiation process, which contravenes Section 19(3)(h) of the Public Procurement Act of 2016.

The procurement categories included goods, works, and services. A total of 9 (nine) activities involved the procurement of Goods amounting to Le 855,069 (Eight Hundred and Fifty-Five Thousand and Sixty-Nine Leones) being 16% of the value, one (1) activity involved Works that amount to Le 15,000 (Fifteen thousand Leone) representing 0.3% of the value, and 18 (Eighteen) activities were for the procurement of Services amounting to Le 4,351,896 (Four million, three hundred and fifty-one thousand, eight hundred and ninety-six Leones) being 83% of the value.

Procurement methods employed included the National Competitive Bidding (NCB) executed through 9 (seven) valued at Le 963,657 (18% of total value). Request for Quotation (RFQ) executed through 18 (Eighteen) activities totaling Le 990,991 (19% of total value) and Sole Source Method implemented through 3 (three) activities amounting to Le 3,267,317 (63% of total value). The review further revealed that 1 (one) of the



activities amounting 6% of the total value of activities with threshold above RFQ was executed by the entity using RFQ. The use of RFQ accounted the highest number of activities executed during the year under review. 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 undermines the principles of competition, transparency, and fairness in public procurement, reducing the value for money and undermining the effectiveness of the procurement process. The entity should aggregate similar procurement items and use open competitive methods to ensure better outcomes by signing framework contract.

It was further observed that 2 (two) activities amounting to 60% of the value were executed without assigning the unique procurement numbers as required by the legal and regulatory 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. The review revealed that 2 (two) procurement contracts were not recorded in the contract register thus, making it difficult to confirm whether full disclosure of all procurement contracts implemented during the year were made available to the team, violating Section 19(h) of the Procurement Act. We further noted that the entity has not been submitting its monthly procurement report using standard procurement form six (SPF-6) in line with Section 18(13)(g) of the Act. This undermines transparency in procurement operations. The data further revealed that 3 (three) of the activities that amounted to 63% of the total value executed using Sole Source method were not advertised in a Gazette, a newspaper of national circulation or internet in violation of Section 47(2) of the Public Procurement Act of 2016.

We observed during the review that the awardee documents in the files of 8 (eight) procurement activities were invalid in contravention of Sections 21 and 53 (2) of the Public Procurement Act, 2016. The lack of legal and supporting documents for an awardee makes it difficult to establish that the award decision was made in a fair, accountable, competitive, and transparent manner.

Despite the noted deficiencies, the review found that the entity 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 entity in 2022:



Accountant General'S Department (AGD) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Contract Register 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		5,221,965	
Procurement in the Approved Plan	18	64%	1,653,658	32%
Procurement Not in the Plan	10	36%	3,568,307	68%
Procurement Executed as in Plan	7	25%	963,657	18%
Procurement Not Executed as in Plan	14	50%	3,957,318	76%
SPF-1 Approved	15	54%	1,121,323	21%
SPF-1 Not Approved	13	46%	4,100,643	79%
Source of Funding				
Government of Sierra Leone (GoSL)	28	100%	5,221,965	100%
Categories of Procurement				
Goods	9	32%	855,069	16%
Works	1	4%	15,000	0.3%
Services	18	64%	4,351,896	83%
Methods of Procurement				
National Competitive Bidding (NCB)	7	25%	963,657	18%
Request for Quotation (RFQ)	18	64%	990,991	19%
Sole Source	3	11%	3,267,317	63%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	7	25%	4,052,759	78%
Procurement above RFQ threshold Executed using RFQ	1	4%	290,000	6%
Contracts Recorded in the Contract Register	26	93%	2,088,650	40%
Contract NOT Recorded in the Contract Register	2	7%	3,133,315	60%
Procurement Activities without Procurement Numbers	2	7%	3,133,315	60%
Contract Payments Done on Time	17	61%	4,512,333	86%
Contract Payments NOT Done on Time	11	39%	709,632	14%
Procurement Evaluated	28	100%	5,221,965	100%
Standard Bidding Document Used	28	100%	5,221,965	100%
Invitations for Bids (IFB) Advertised	7	25%	963,657	18%
Invitations for Bids (IFB) Not Advertised	3	11%	3,267,317	63%
Documents submitted by the Awardee valid	20	71%	1,423,706	27%
Documents submitted by the Awardee NOT Valid	8	29%	3,798,259	73%



Compliance Statement: The Accountant General's Department (AGD) has failed to fully comply with key provisions of the Public Procurement Act, 2016. There were significant deviations from the approved procurement plan, the failure to obtain prior approvals for numerous activities, lack of proper documentation for awardees, and violations of procurement advertising requirements. These issues undermine the principles of transparency, competition, and value for money in procurement. However, the department maintains a functional procurement unit and committee, which is a positive aspect in terms of potential future compliance improvements.

ADMINISTRATOR & REGISTRAR GENERAL'S OFFICE (OARG)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted an annual procurement compliance process review at the Administrator & Registrar General's Office (OARG) in accordance with the NPPA's statutory mandate under Section 14(2)(m) of the Public Procurement Act, 2016. The review aimed to assess the procurement activities and compliance with procurement laws and regulations. These activities involved the procurement of Goods and Services, with funding solely from the Government of Sierra Leone (GoSL) through the Consolidated Revenue Fund.

Based on the documents presented for review, the OARG executed a total of 12 (twelve) procurement activities with a total value of Le 1,012,943 (One million, twelve thousand, nine hundred and forty-three Leones). Out of these, 7 activities, amounting to Le 788,156 (78% of the total value), were planned and approved in, while 5 (five) activities, accounting for Le 224,787 (22% of the total value), were unplanned and unapproved. This represents a significant breach of Section 29 of the Public Procurement Act, which mandates adherence to the procurement plan. The OARG should ensure that all procurement activities align with the approved procurement plan and avoid the implementation of unplanned procurement activities as it increases Government liabilities.

The review revealed that only 3 (three) activities, worth Le 56,731 (6% of total value), were executed as planned. On the other hand, 4 (four) planned activities, amounting to Le 731,426 (72% of the procurement value), were not executed as planned. This indicates a serious lack of discipline in procurement management. The data further revealed that 10 (Ten) of the activities (83% of the total procurement value) were executed with the necessary prior approval as per the Standard Procurement Form (SPF-1). However, 2 activities (17% of the total value) lacked prior approval, contravening Section 19(3)(h) of the Public Procurement Act, 2016.

A total of 9 (nine) activities were for the procurement of Goods, valued at Le 884,283 (87% of total procurement value) and the remaining 3 (three) activities were for the procurement of Services, amounting to Le 128,660 (13% of total procurement value).

The most common procurement method used was the Request for Quotation (RFQ), which was used to implement 10 (ten) activities valued at Le 887,429 (88% of total value). The National Competitive Bidding (NCB) method was used in 2 (two) activities, totaling Le 125,515 (12% of total procurement value). Disappointingly, two activities accounting for 52% of the total value with values above RFQ threshold were executed using RFQ.



The extensive use of RFQs, particularly for procurement above the RFQ threshold, suggests a potential violation of Section 37(2) of the Public Procurement Act regarding contract splitting. This undermines the principles of competition, transparency, and fairness.

2 (Two) activities (13% of the total value) were executed without a unique procurement number, hindering proper tracking and accountability. Although the OARG had a signed and approved procurement plan, it was not reviewed and endorsed by the NPPA, violating the PPA, 2016. The OARG did not submit monthly procurement reports using the standard procurement form (SPF-6), contrary to Section 18(13)(g) of the Public Procurement Act, further diminishing procurement transparency.

The Administrator & Registrar General's Office has a well-structured procurement unit with dedicated staff and a functioning procurement committee, demonstrating commitment to ensuring efficiency, fairness, and value for money.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Administrator & Registrar General's Office (OARG)2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		1,012,943	
Procurement in the Approved Plan	7	58%	788,156	78%
Procurement Not in the Plan	5	42%	224,787	22%
Procurement Executed as in Plan	3	25%	56,731	6%
Procurement Not Executed as in Plan	4	33%	731,426	72%
SPF-1 Approved	10	83%	812,660	80%
SPF-1 Not Approved	2	17%	200,283	20%
Source of Funding				
Government of Sierra Leone (GoSL)	12	100%	1,012,943	100%
Categories of Procurement				
Goods	9	75%	884,283	87%
Services	3	25%	128,660	13%
Methods of Procurement				
National Competitive Bidding (NCB)	2	17%	125,515	12%
Request for Quotation (RFQ)	10	83%	887,429	88%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	8%	16,916	2%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	8%	108,599	11%
Procurement above RFQ threshold Executed using RFQ	2	17%	531,143	52%
Contracts Recorded in the Contract Register	12	100%	1,012,943	100%
Procurement Activities without Procurement Numbers	2	17%	130,007	13%
Contract Payments Done on Time	10	83%	922,223	91%
Contract Payments NOT Done on Time	2	17%	90,720	9%
Procurement Evaluated	6	50%	801,061	79%
Procurement Not Evaluated	6	50%	211,882	21%
Standard Bidding Document Used	12	100%	1,012,943	100%
Invitations for Bids (IFB) Advertised	2	17%	125,515	12%
Documents submitted by the Awardee valid	12	100%	1,012,943	100%



Compliance Statement: Based on the review conducted, the Administrator & Registrar General's Office (OARG) did not fully comply with the provisions of the Public Procurement Act, 2016. While there was some adherence to procurement procedures, significant lapses were noted in procurement planning, approval, and execution of procurement processes in line with approved plan. The implementation of unapproved procurement activities, contract splitting, and delays in payment processing are key issues that require immediate attention to ensure compliance with the legal and regulatory framework. It is recommended that the OARG enhance its procurement planning, strengthen internal controls, ensure timely approval of procurement activities, and improve reporting mechanisms in line with the Public Procurement Act, 2016.

AGRICULTURAL VALUE CHAIN DEVELOPMENT PROGRAM

In line with its mandate to oversee public procurement processes, the National Public Procurement Authority (NPPA) conducted a comprehensive procurement compliance review for the Agricultural Value Chain Development Program (AVCDP) for the 2022 financial year. The review aimed to assess the procurement planning, execution, and compliance with the Public Procurement Act, 2016. This review aligns with NPPA's statutory mandate under Section 14(2)(m) of the Public Procurement Act, 2016.

Based on documents presented for review, AVCDP reported 28 (Twenty-eight) procurement activities amounting to a total value of Le 19,917,677 (Nineteen million, nine hundred and seventeen thousand, six hundred and seventy-seven Leones. All procurement activities were funded by Donor partners, accounting for 100% of the total procurement value. The data also revealed that 27 (twenty-seven) of the activities accounted for 99% of the total value (Le 19,714,187) were in the approved procurement plan and 1 (one) activity, accounting for 1% of the total value (Le 203,490) was not in the approved procurement plan. This is in violation of Section 29 of the PPA, 2016.

The data further revealed that 24 activities amounting to Le 18,759,789 (94%) were executed as planned, and the remaining 4 activities worth Le 1,157,888 (6%) were not executed as in the approved procurement plan. This is in violation of Section 29(6) of the Public Procurement Act, 2016 as the entity should have updated the procurement plan to reflect actual implementation of activities.

Based on review of the standard procurement form one (SPF-1), only 5 (five) activities (18%) valued at Le 1,418,418 were approved. The remaining 23 (twenty-three) activities (82%), valued at Le 18,499,259, lacked proper approval, violating Section 19(3)(h) of the Public Procurement Act, 2016.

A substantial portion of procurement (57% of the number of activities) was executed using the RFQ method, which, while permissible, was used excessively and in some cases above the threshold. This raises concerns about the fragmentation of contracts, potentially violating the principles of competition and fairness under Section 37(2) of the Public Procurement Act, 2016. The extensive use of RFQ and other non-competitive methods undermines procurement transparency and value for money.



25% of contracts (Le 4,530,230) were not recorded in the contract register, which violates the transparency requirements set out in the Procurement Act. 10 activities (36% of the number) amounting to Le 16,156,312 (81% of total value) of the documents submitted by awardees were invalid, casting doubts on the legality and transparency, fairness and accountability of the award process. AVCDP should ensure all procurement files contain complete legal and supporting documents. 1 (one) activity (4% of the number) amounting to Le 700,418 (4% of total value) of invitations for bids were not advertised, which contravenes the requirement for open competition and transparency in procurement processes.

The AVCDP has an established procurement unit with available staff and a conducive office environment. The procurement plan was signed and approved, although it was not reviewed and endorsed by the National Public Procurement Authority (NPPA), which is a legal requirement. The procurement office is equipped with necessary office computers, and the procurement staff have undergone capacity training programs.

The procurement categories include Goods, Works and Services. Goods: 20 activities (71% of procurement activities) amounting to Le 17,651,499 (89% of total value). Works: 1 activity (4% of procurement activities) amounting to Le 330,700 (2% of total value). Services: 7 activities (25% of procurement activities) amounting to Le 1,935,478 (10% of total value).

The procurement methods employed were International Competitive Bidding (ICB), National Competitive Bidding (NCB), Request for Quotation (RFQ), Restricted Bidding and Other Methods (Proforma Invoice, Direct Sourcing, etc.). International Competitive Bidding (ICB): 5 activities (18%) amounting to Le 11,428,514 (57% of total value). National Competitive Bidding (NCB): 5 activities (18%) amounting to Le 4,123,450 (21% of total value). Request for Quotation (RFQ): 16 activities (57%) amounting to Le 3,461,805 (17% of total value). Restricted Bidding: 1 activity (4%) amounting to Le 700,418 (4% of total value). Other Methods (Proforma Invoice, Direct Sourcing, etc.): 1 activity (4%) amounting to Le 203,490 (1% of total value).

The data further revealed that 5 (five) activities (18% of the number) amounting to Le 14,771,194 (74% of total value) in open competitive threshold were implemented by the entity without submitting the documents to the NPPA for technical review and endorsement as required by Section 14(2)(p) of the PPA, 2016. 7 (seven) activities (25% of the number) amounting to Le 4,530,230 (23% of total value) were not recorded in the 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 Standard Procurement Form 6 (SPF-6) as required under Section 18(13)(g).

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Agricultural Value Chain Development Program 2022 Procurements Overview					
Indicators	Outcomes (Yes/No)				
Procurement Systems Review					
Established Procurement Unit	Yes				
Procurement Staff Available	Yes				
Conducive Procurement Office	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				
Capacity Training Program for Procurement Staff	Yes				
Functioning Procurement Committee Available	Yes				
Legal Framework Available (PP Act, Regulation, Manual)	Yes				
Goods Received and Inspection Committee Available	Yes				
Contract Register 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		19,917,677		
Procurement in the Approved Plan	27	96%	19,714,187	99%	
Procurement Not in the Plan	1	4%	203,490	1%	
Procurement Executed as in Plan	24	86%	18,759,789	94%	
Procurement Not Executed as in Plan	4	14%	1,157,888	6%	
SPF-1 Approved	5	18%	1,418,418	7%	
SPF-1 Not Approved	23	82%	18,499,259	93%	
Source of Funding					
Donor	28	100%	19,917,677	100%	
Categories of Procurement					
Goods	20	71%	17,651,499	89%	
Works	1	4%	330,700	2%	
Services	7	25%	1,935,478	10%	
Methods of Procurement					
International Competitive Bidding (ICB)	5	18%	11,428,514	57%	
National Competitive Bidding (NCB)	5	18%	4,123,450	21%	
Request for Quotation (RFQ)	16	57%	3,461,805	17%	
Restricted Bidding	1	4%	700,418	4%	
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	1	4%	203,490	1%	
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)		5	18%	14,771,194	74%
Contracts Recorded in the Contract Register		21	75%	15,387,447	77%
Contract NOT Recorded in the Contract Register		7	25%	4,530,230	23%
Contract Payments Done on Time		28	100%	19,917,677	100%
Procurement Evaluated		27	96%	19,714,187	99%
Invitations for Bids (IFB) Advertised		10	36%	15,551,964	78%
Invitations for Bids (IFB) Not Advertised		1	4%	700,418	4%
Documents submitted by the Awardee valid		17	61%	3,557,875	18%
Documents submitted by the Awardee NOT Valid		10	36%	16,156,312	81%
Documents submitted by the Awardee NOT Available		1	4%	203,490	1%

Compliance Statement: The procurement activities of the Agricultural Value Chain Development Program in 2022 were found to be partially compliant with the Public Procurement Act, 2016, with critical deficiencies requiring urgent attention to enhance transparency, accountability, and value-for-money in its operations. The non-alignment with the approved procurement plan undermining procurement discipline, failure to advertise procurement opportunities in competitive threshold compromised transparency, non-submission of mandatory reports (SPF-6), some of the contracts not recorded in the contract register, and the extensive use of RFQ and other non-competitive methods raises concerns about the adherence to the principles of competition, fairness, and



transparency that needs to be addressed. By addressing these gaps, the AVCDP will enhance its procurement practices, contributing to the efficient and effective use of resources in the development of the agricultural value chain.

ANTI-CORRUPTION COMMISSION (ACC)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a procurement compliance review of the Anti-Corruption Commission (ACC) under its statutory mandate in Section 14(2)(m) of the Public Procurement Act, 2016. The review evaluated the procurement systems, processes, and compliance levels of ACC in executing its procurement activities.

Based on documents presented to the team for review, the ACC executed a total of 8 (eight) procurement activities with a total value of Le 3,125,332 (Three million, one hundred and twenty-five thousand, three hundred and thirty-two Leones), with 100% funding from the Government of Sierra Leone through the Consolidated Revenue Fund. All 8 (eight) procurement activities (100%) were included in the approved plan, and all were executed as planned, demonstrating adherence to planning requirements. A signed and approved procurement plan was available; however, the plan was not reviewed and endorsed by the NPPA, violating Section 29 of the Public Procurement Act, 2016.

Based on the Standard Procurement Form (SPF-1) reviewed, 7 activities (88%) were executed with prior approval, amounting to Le 542,082 (17% of the total procurement value). 1 activity (13%) was executed without prior approval, amounting to Le 2,583,250 (83% of the total procurement value), which constitutes a significant breach of Section 19(3)(h) of the Public Procurement Act. All 8 activities were properly recorded in the contract register, ensuring transparency and proper tracking of procurement activities. No payments have been made on time during the reviewed period, which highlights a gap in the financial administration of procurement activities.

The procurement methods employed: International Competitive Bidding (ICB) was used for 1 (one) activity (13% of the number) with a total value of Le 2,583,250 (83% of total value). National Competitive Bidding (NCB) was used for 7 (seven) activities (88% of the number) with a total value of Le 542,082 (17% of total value).

Procurement Categories: Goods: 7 activities (88%) amounting to Le 542,082 (17% of the total value). Works: 1 activity (13%) amounting to Le 2,583,250 (83% of the total value). All 8 procurement activities (100%) were reviewed and endorsed by the NPPA in line with the competitive threshold for ICB and NCB. Monthly submission of standard procurement forms (SPF-6) reports to NPPA was not done, breaching Section 18(13)(g) of the Public Procurement Act.

It is important to note that monthly submission of procurement reports using SPF-6 is mandatory to improve transparency and accountability. All procurement activities must be subjected to SPF-1 approval to eliminate the risks of unauthorized procurement. The



ACC should strengthen the due diligence process for awardee submissions to ensure all required documents are valid and legal. The ACC should conduct capacity training for procurement staff to address gaps in knowledge and implementation of procurement laws.

Despite some compliance shortcomings, particularly in the areas of documentation and approvals, the ACC has demonstrated a commitment to procurement transparency and value for money. However, improvements are needed to ensure full compliance with all procurement laws, especially in terms of approval processes and reporting.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Anti-Corruption Commission (ACC) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Contract Register 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		3,125,332	
Procurement in the Approved Plan	8	100%	3,125,332	100%
Procurement Executed as in Plan	8	100%	3,125,332	100%
SPF-1 Approved	7	88%	542,082	17%
SPF-1 Not Approved	1	13%	2,583,250	83%
Source of Funding				
Government of Sierra Leone (GoSL)	8	100%	3,125,332	100%
Categories of Procurement				
Goods	7	88%	542,082	17%
Works	1	13%	2,583,250	83%
Methods of Procurement				
International Competitive Bidding (ICB)	1	13%	2,583,250	83%
National Competitive Bidding (NCB)	7	88%	542,082	17%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	8	100%	3,125,332	100%
Contracts Recorded in the Contract Register	8	100%	3,125,332	100%
Contract Payments Done on Time		0%		0%
Procurement Evaluated	8	100%	3,125,332	100%
Standard Bidding Document Used	8	100%	3,125,332	100%
Invitations for Bids (IFB) Advertised	8	100%	3,125,332	100%
Documents submitted by the Awardee valid	5	63%	533,303	17%
Documents submitted by the Awardee NOT Valid	3	38%	2,592,029	83%



Compliance Statement: The Anti-Corruption Commission (ACC) exhibited good practices in procurement management but requires improvement in compliance with legal and procedural requirements to enhance transparency, accountability, and value for money. Implementing the outlined recommendations will bolster the efficiency and integrity of its procurement activities.

AUDIT SERVICE SIERRA LEONE (ASSL)

In line with its statutory mandate under Section 14(2)(m) of the Public Procurement Act, 2016 (PPA, 2016), the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes undertaken by the Audit Service Sierra Leone (ASSL) for the 2022 financial year. The review process evaluated the procurement activities, planning, execution, and compliance with procurement laws and regulations.

Based on documents presented for review, a total of 33 (thirty-three) procurement activities were reviewed, amounting to a total value of Le 2,165,917 (Two million, one hundred and sixty-five thousand, nine hundred and seventeen Leones). These activities included the procurement of goods and services and were fully financed entirely by the Government of Sierra Leone (GoSL) through the Consolidated Revenue Fund.

Based on the data, 67% (22 activities) of the procurement activities, valued at Le 1,873,982 accounting for 87% of the total procurement value, were in the approved procurement plan, while 33% (11 activities), valued at Le 291,935 accounting for 13% of the total procurement value, were unplanned and unapproved activities executed by the entity. Only 10 activities, valued at Le 1,127,420 (52% of the total value), were executed as planned. 12 activities, valued at Le 768,875 (35% of the procurement value), deviated from the approved procurement plan during implementation. This represents a significant breach of Section 29 of the Public Procurement Act, which mandates that all procurement activities should be planned and approved.

The Procurement Methods Used: 4 (four) activities, valued at Le 1,381,338 (64% of the total procurement value), were executed using the NCB method. The RFQ method was extensively used, accounting for 25 (twenty-five) activities (76% of the number) valued at Le 727,392 (34% of total procurement value). 3 activities (9% of the number) were executed using alternative methods, totaling Le 22,313 (1% of total value). The use of alternative procurement methods, such as Proforma Invoices and direct sourcing, violated Section 37(2) of the Public Procurement Act, particularly regarding procurement splitting and failure to adhere to competitive methods.

The review further revealed that 28 (twenty-eight) activities, valued at Le 1,496,270 (69% of total procurement value), were recorded in the contract register, ensuring transparency. 5 activities, accounting for Le 669,648 (31% of total value), were not recorded in the contract register, which violates the legal framework. 52% (17 activities) valued at Le 1,871,855 (86% of total procurement value) had valid awardee documents, while 36% (12 activities) valued at Le 236,875 (11% of total procurement value) had invalid awardee documents.



It was noted that 18 (eighteen) activities (55% of total value) had payments made on time, totaling Le 997,318. However, 15 activities (45%) had delayed payments, amounting to Le 1,168,600, which delays project implementation and affects the quality of services rendered. 76% of activities used standard bidding documents, but 24% of the activities did not, further violating procurement regulations. 17 activities (52%) were evaluated, accounting for Le 1,838,957 (85% of total value), while 12 activities (36%) were not evaluated. 52% of awardee documents were valid, while 36% were not valid, indicating a lack of due diligence in the award process.

The ASSL has a well-established procurement unit with available staff and office computers. A signed and approved procurement plan was in place in compliance with Section 29 of the PPA, 2016. A contract register is maintained in compliance with the legal framework.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Audit Service Sierra Leone (ASSL) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	33		2,165,917	
Procurement in the Approved Plan	22	67%	1,873,982	87%
Procurement Not in the Plan	11	33%	291,935	13%
Procurement Executed as in Plan	10	30%	1,127,420	52%
Procurement Not Executed as in Plan	12	36%	768,875	35%
SPF-1 Approved	20	61%	1,878,871	87%
SPF-1 Not Approved	13	39%	287,046	13%
Source of Funding				
Government of Sierra Leone (GoSL)	33	100%	2,165,917	100%
Categories of Procurement				
Goods	21	64%	1,790,235	83%
Services	12	36%	375,682	17%
Methods of Procurement				
National Competitive Bidding (NCB)	4	12%	1,381,338	64%
Request for Quotation (RFQ)	25	76%	727,392	34%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	3	9%	22,313	1%
Procurement Activities Executed with NO Methods Available	1	3%	34,875	2%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	3	9%	1,322,548	61%
Contracts Recorded in the Contract Register	33	100%	2,165,917	100%
Procurement Activities without Procurement Numbers	3	9%	22,313	1%
Contract Payments Done on Time	18	55%	997,318	46%
Contract Payments NOT Done on Time	15	45%	1,168,600	54%
Procurement Evaluated	17	52%	1,838,957	85%
Documents submitted by the Awardee valid	17	52%	1,871,855	86%



BANK OF SIERRA LEONE (BSL)

In accordance with its mandate, the National Public Procurement Authority (NPPA) conducted a procurement compliance review of the Bank of Sierra Leone (BSL) for the 2022 financial year. The purpose of the review was to assess BSL's procurement activities to ensure alignment with the Public Procurement Act (PPA), 2016, and to verify adherence to proper processes for procurement planning, execution, and compliance. In the 2022 financial year, BSL reported 49 procurement activities with a total value of **Le 3,655,595,461** (Three Billion, Six Hundred and Fifty-Five Million, Five Hundred and Ninety-Five Thousand, Four Hundred and Sixty-One Leones). These activities were funded entirely through BSL's own-source revenue.

BSL had a procurement plan for the year, which was signed and approved. However, the plan was not reviewed or endorsed by NPPA, as required by Section 29 of the Public Procurement Act, 2016. Out of the 49 procurement activities, only 10 (20%) were executed exactly as planned.

The methods used for procurement during the year were National Competitive Bidding (NCB), Request for Quotation (RFQ), and Sole Source. National Competitive Bidding (NCB) accounted for 5 activities (10% of the number) valued at Le 809,360 (22% of the value). The Request for Quotation (RFQ) method was used for 43 (forty-three) activities (88% of the number) amounting to Le 2,015,684 (55% of the value), significantly overused and in some cases above threshold limits. One (1) procurement activity amounting to Le 315,928 with values above RFQ threshold was implemented using RFQ. The RFQ method was used disproportionately, accounting for 55% of the total procurement value. The BSL should consider using more open procurement methods, such as National Competitive Bidding (NCB) or International Competitive Bidding (ICB), to enhance transparency and competition.

The procurement categories during the year were: Goods: 37 activities (76% of procurement) valued at Le 2,239,117,211 (61% of total value). Works: 6 activities (12%) valued at Le 417,390,250 (11% of total value). Services: 6 activities (12%) valued at Le 999,088,000 (27% of total value).

49 activities (100%) were evaluated in accordance with the required procedures. 39 activities (80%) valued at Le 2,008,956 had valid documents. The contract register should be updated to include all procurement activities. Capacity-building programs should be implemented to improve the understanding of procurement regulations and best practices among procurement staff.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Bank of Sierra Leone (BSL) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	49		3,655,595	
Procurement in the Approved Plan	49	100%	3,655,595	100%
Procurement Executed as in Plan	49	100%	3,655,595	100%
SPF-1 Approved	49	100%	3,655,595	100%
Source of Funding				
Own Source Revenue	49	100%	3,655,595	100%
Categories of Procurement				
Goods	37	76%	2,239,117	61%
Works	6	12%	417,390	11%
Services	6	12%	999,088	27%
Methods of Procurement				
National Competitive Bidding (NCB)	5	10%	809,360	22%
Request for Quotation (RFQ)	43	88%	2,015,684	55%
Sole Source	1	2%	830,552	23%
Procurement above RFQ threshold Executed using RFQ	1	2%	315,928	9%
Contracts Recorded in the Contract Register	19	39%	2,135,455	58%
Contract Payments Done on Time	16	33%	1,123,962	31%
Procurement Evaluated	49	100%	3,655,595	100%
Documents submitted by the Awardee valid	39	80%	2,008,956	55%

BO CITY COUNCIL

The National Public Procurement Authority (NPPA), as mandated by Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review at the Bo City Council. This review focused on procurement activities executed during the 2022 financial year. A total of 32 (thirty-two) procurement activities, amounting to Le 2,793,710.717 (Two Million, Seven Hundred and Ninety-Three Thousand, Seven Hundred and Ten Leones), were identified as activities implemented during the review period. 98% (Le 2,750,231.46) was funded by the Government of Sierra Leone through the consolidated fund and the remaining 2% (Le 43,479.26) was funded by donor partners.

Based on the data, 31 activities, amounting to Le 2,591,745.317 (93% of the total value), were included in the approved procurement plan. 1 (one) activity, valued at Le 201,965 (7% of the total value), was not in the approved plan. The review further revealed that 5 (Five) procurement activities, amounting to Le 645,253 (23% of total value) were not executed as planned, while twenty-seven (27) activities amounting to Le 2,148,458, were executed according to the approved plan. The execution of procurement activities contrary to the approved procurement plan contravenes section

The categories of procurement Goods, Works and Services. 17 (Seventeen) activities, valued at Le 764,649 (Seven Hundred Sixty-Four Thousand, Six Hundred Forty-Nine Leones), representing 27% of the total procurement value were for the procurement of Goods, 11 (Eleven) activities, valued at Le 1,897,820.717 (One Million, Eight Hundred Ninety-Seven Thousand, Eight Hundred Twenty Leones, Seven Hundred Seventeen



Cents), representing 68% of the total procurement value were for the procurement of Works and 4 (Four) activities, valued at Le 873,839.46 (Eight Hundred Seventy-Three Thousand, Eight Hundred Thirty-Nine Leones, Forty-Six Cents), representing 5% of the total procurement value were for the procurement of Services.

The Procurement Methods employed during the year were National Competitive Bidding (NCB) and Request for Quotation (RFQ) respectively. NCB was used for 9 activities, valued at Le 1,919,871 (One Million, Nine Hundred Nineteen Thousand, Eight Hundred Seventy-One Leones). RFQ was used for 23 activities, valued at Le 873,839 (Eight Hundred Seventy-Three Thousand, Eight Hundred Thirty-Nine Leones). Two (2) procurement activities with values above RFQ threshold were executed using RFQ in violation of the legal and regulatory framework. The overuse of the RFQ method, particularly for items above the threshold for RFQ, is concerning as it undermines competition, transparency, and fairness in procurement. The high reliance on the RFQ method indicates a failure to aggregate similar procurement items, leading to possible splitting of contracts, which contravenes Section 37(2) of the PPA, 2016.

The Bo City Council has a functioning procurement unit, with dedicated staff responsible for procurement activities. However, several areas of procurement infrastructure require improvement. The procurement office lacked adequate facilities, including office computers and capacity training programs for staff. The procurement plan was not signed or approved, and it was not reviewed or endorsed by the NPPA, which violates procurement legal framework.

The Standard Procurement Form one (SPF-1) reviewed revealed that the 32 (thirty-two) procurement activities executed had prior approval from the relevant authorities in line with the procurement initiation process, which complies with Section 19(3)(h) of the Public Procurement Act of 2016. All thirty-two (32) activities were evaluated, and the Standard Bidding Document was used in all cases. However, two (2) activities executed under open competitive methods did not undergo technical review and endorsement by the NPPA, violating Section 14(2)(p) of the PPA, 2016.

The Bo City Council failed to submit monthly procurement reports using the standard Procurement Form-Six (SPF-6) throughout the financial year. Two (2) procurement activities were not recorded in the contract register, indicating poor record-keeping. 28% of the total number of activities, amounting to Le 1,652,376 (One Million, Six Hundred Fifty-Two Thousand, Three Hundred Seventy-Six Leones), had delayed payments, which can strain contractors, particularly SMEs.

Despite these issues, the Bo City Council does have a functioning procurement unit and committee, which is critical for ensuring procurement processes adhere to legal and ethical standards.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Bo City Council 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		2,793,711	
Procurement in the Approved Plan	31	97%	2,591,745	93%
Procurement Not in the Plan	1	3%	201,965	7%
Procurement Executed as in Plan	27	84%	2,148,458	77%
Procurement Not Executed as in Plan	5	16%	645,253	23%
SPF-1 Approved	32	100%	2,793,711	100%
Source of Funding				
Government of Sierra Leone (GoSL)	31	97%	2,750,231	98%
Donor	1	3%	43,479	2%
Categories of Procurement				
Goods	17	53%	764,649	27%
Works	11	34%	1,897,821	68%
Services	4	13%	131,241	5%
Methods of Procurement				
National Competitive Bidding (NCB)	9	28%	1,919,871	69%
Request for Quotation (RFQ)	23	72%	873,839	31%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	8	25%	1,898,630	68%
Procurement above RFQ threshold Executed using RFQ	2	6%	290,892	10%
Contracts Recorded in the Contract Register	30	94%	2,689,711	96%
Contract NOT Recorded in the Contract Register	2	6%	104,000	4%
Contract Payments Done on Time	23	72%	1,141,335	41%
Contract Payments NOT Done on Time	9	28%	1,652,376	59%
Procurement Evaluated	32	100%	2,793,711	100%
Standard Bidding Document Used	32	100%	2,793,711	100%
Invitations for Bids (IFB) Advertised	8	25%	1,898,630	68%
Documents submitted by the Awardee valid	32	100%	2,793,711	100%

Compliance Statement: The Bo City Council's procurement activities for 2022 show partial compliance with the Public Procurement Act, 2016, with notable deviations in procurement planning, reporting, and payment timeliness. While the Bo City Council has made progress in establishing a procurement unit, the lack of a signed and approved procurement plan, failure to submit reports as required, and the improper use of non-competitive methods such as RFQ undermine the principles of transparency and



competition. It is crucial for the Bo City Council to implement corrective measures, including adhering to procurement planning, improving contract management, and ensuring timely payments to contractors to enhance procurement integrity and promote value for money.

BO DISTRICT COUNCIL

This report presents a comprehensive review of procurement activities undertaken by the Bo District Council for the financial year 2022, as mandated by Section 14(2)(m) of the Public Procurement Act, 2016. It evaluates compliance with the provisions of the Act, the planning and execution of procurement activities, and the adherence to competitive procurement processes.

Based on the data and documents reviewed, a total of 51 (fifty-one) procurement activities amounting to Le 4,882,550 (four million, eight hundred and eighty-two thousand, five hundred and fifty Leones) were implemented during the 2022 financial year. The data revealed that 60.1% (Le 2,934,588) was funded by the Government of Sierra Leone (GoSL), 7.4% (Le 359,742) was funded by own-source revenue and 32.5% (Le 1,588,220) was funded by donor partners.

The data showed that 46 activities amounting to Le 4,763,270 were planned, while 5 activities amounting to Le 119,280 were unplanned and in violation of Section 29 of the Public Procurement Act, 2016. It is highly important for the entity 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. 30 activities (59% of total number) amounting to Le 4,201,498 (86% of the total value) were executed as per the approved plan, while 21 activities amounting to Le 681,052 (14% of the total value) were not executed in line with the approved plan. The procurement plan was not updated to reflect the actual activities executed, which is a breach of Section 29(6).

The procurement methods used National Competitive Bidding (NCB) and Request for Quotation (RFQ). National Competitive Bidding (NCB): 3 activities, valued at Le 3,284,176 (67% of the total value). Request for Quotation (RFQ): 48 activities, valued at Le 1,598,374 (33% of the total value). The high use of RFQ undermines the principles of competition, transparency, and accountability, violating Section 37(2) of the Public Procurement Act, 2016. The Council should minimize reliance on RFQ and aggregate similar procurements to encourage competitive bidding, fostering transparency and fairness and sign framework contract.

The procurement categories were Goods, Works and Services. Goods: 17 activities, valued at Le 262,687 (5% of total procurement). Works: 12 activities, valued at Le 4,172,233 (85% of total procurement). Services: 22 activities, valued at Le 447,630 (9% of total procurement).

The data further showed that one (1) of the activities 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.



It was also observed that 47 (forty-seven) 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.

The Standard Procurement Form one (SPF-1) reviewed revealed that the 32 (thirty-two) procurement activities executed had prior approval from the relevant authorities in line with the procurement initiation process, which complies with Section 19(3)(h) of the Public Procurement Act of 2016. The Council failed to submit monthly procurement reports using the standard Procurement Form-Six (SPF-6) throughout the financial year.

The Council should ensure that all procurement activities are planned and executed according to the approved procurement plan, with regular updates as mandated by law. The RFQ method should only be used in exceptional cases. For frequently purchased items, the Council should aggregate procurements and use open competitive methods like NCB to sign framework contract. The entity must maintain and update a complete contract register, as this is crucial for transparency and record-keeping and must submit the required SPF-6 reports to NPPA regularly, as part of its accountability and transparency framework.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Bo District Council 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Contract Register 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	51		4,882,550	
Procurement in the Approved Plan	46	90%	4,763,270	98%
Procurement Not in the Plan	5	10%	119,280	2%
Procurement Executed as in Plan	30	59%	4,201,498	86%
Procurement Not Executed as in Plan	21	41%	681,052	14%
SPF-1 Approved	51	100%	4,882,550	100%
Source of Funding				
Government of Sierra Leone (GoSL)	47	92%	2,934,588	60%
Own Source Revenue	2	4%	359,742	7%
Donor	2	4%	1,588,220	33%
Categories of Procurement				
Goods	17	33%	262,687	5%
Works	12	24%	4,172,233	85%
Services	22	43%	447,630	9%
Methods of Procurement				
National Competitive Bidding (NCB)	3	6%	3,284,176	67%
Request for Quotation (RFQ)	48	94%	1,598,374	33%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	4%	1,588,220	33%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	2%	1,695,956	35%
Procurement above RFQ threshold Executed using RFQ	5	10%	803,524	16%
Contracts Recorded in the Contract Register	4	8%	1,947,962	40%
Contract NOT Recorded in the Contract Register	47	92%	2,934,588	60%
Contract Payments Done on Time	32	63%	2,182,745	45%
Contract Payments NOT Done on Time	19	37%	2,699,805	55%
Procurement Evaluated	51	100%	4,882,550	100%
Standard Bidding Document Used	50	98%	4,877,550	99.9%
Standard Bidding Document Not Used	1	2%	5,000	0.1%
Invitations for Bids (IFB) Advertised	3	6%	3,284,176	67%
Documents submitted by the Awardee valid	34	67%	4,670,960	96%
Documents submitted by the Awardee NOT Valid	17	33%	211,590	4%

Compliance Statement: Based on the review, the Bo District Council demonstrated partial compliance with the Public Procurement Act, 2016. The procurement system had several strengths, including the presence of a dedicated procurement unit, a functioning procurement committee, and adherence to fund availability approval. However, significant non-compliance issues were identified, particularly in procurement planning, the use of the RFQ method, delayed payments, and inadequate reporting and record-keeping. These areas require immediate attention to improve the integrity, transparency, and efficiency of the procurement process.



BOMBALI DISTRICT COUNCIL

The National Public Procurement Authority (NPPA), as per Section 14(2)(m) of the Public Procurement Act, 2016, undertook a procurement compliance review of Bombali District Council for the 2022 financial year. A total of 60 (sixty) procurement activities, amounting to Le 20,652,947 (Twenty Million, Six Hundred Fifty-Two Thousand, Nine Hundred and Forty-Seven Leones), were reviewed. This report outlines the compliance findings based on the procurement processes, funding sources, methods used, and overall implementation in the district council. Of this, 20% (Le 4,048,611) was funded by the Government of Sierra Leone, while the remaining 80% (Le 16,604,336) came from donor funding.

Based on the data, 100% of the procurement activities (60 activities) were reported as planned. However, 45 activities, totaling Le 14,419,317 (70% of the procurement value), were executed according to the approved plan, while 15 activities, totaling Le 6,233,630 (30% of the procurement value), were executed outside the approved procurement plan, which is in violation of Section 29 of the Public Procurement Act, 2016.

The review identified that procurement was carried out using two primary methods: National Competitive Bidding (NCB) and Request for Quotation (RFQ). 13 activities valued at Le 14,427,916 (70% of the total procurement value) used the NCB method. 47 activities valued at Le 6,225,031 (30% of the total procurement value) used the RFQ method. Additionally, 12 activities with values exceeding the RFQ threshold were executed using RFQ, in violation of procurement legal framework. The overreliance on the RFQ method for procurement, especially for activities above the RFQ threshold, violates the principle of competition and hinders transparency in the procurement process. The excessive use of the RFQ method, accounting for 78% of procurement activities, suggests potential splitting of procurement activities, which violates Section 37(2) of the Public Procurement Act and undermines transparency, competition, and value for money.

The review revealed that 18 activities with values totaling Le 17,073,859 (83% of the procurement value) that lacked the required SPF-1 approval, violating Section 19(3)(h) of the Public Procurement Act, 2016. 7 (seven) activities were not recorded in the contract register, raising concerns about the completeness and accuracy of the procurement documentation presented for review. 53 activities were paid on time, amounting to Le 17,255,878 (seventeen million, two hundred and fifty-five thousand, eight hundred and seventy-eight Leones), while 7 activities were delayed, amounting to Le 3,397,069 (three million, three hundred and ninety-seven thousand, sixty-nine Leones).

The entity did not submit the standard monthly procurement reports using the standard procurement form six (SPF-6) throughout the financial year, a serious oversight that could impair accountability and transparency. Five (5) activities with values within competitive thresholds were not submitted for NPPA technical review, violating Section 14(2)(p) of the Public Procurement Act.



The Bombali District Council must ensure all procurement activities are strictly aligned with the approved plan and budget. The entity should update procurement plans as required by Section 29(6) to reflect actual procurement activities. The entity should reduce the use of non-competitive methods (RFQ) and increase adherence to National Competitive Bidding (NCB) and sign framework contracts.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Bombali District Council 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	60		20,652,947	
Procurement in the Approved Plan	60	100%	20,652,947	100%
Procurement Executed as in Plan	45	75%	14,419,317	70%
Procurement Not Executed as in Plan	15	25%	6,233,630	30%
SPF-1 Approved	42	70%	3,579,088	17%
SPF-1 Not Approved	18	30%	17,073,859	83%
Source of Funding				
Government of Sierra Leone (GoSL)	44	73%	4,048,611	20%
Donor	16	27%	16,604,336	80%
Categories of Procurement				
Goods	29	48%	336,235	2%
Works	23	38%	20,086,694	97%
Services	8	13%	230,018	1%
Methods of Procurement				
National Competitive Bidding (NCB)	13	22%	14,427,916	70%
Request for Quotation (RFQ)	47	78%	6,225,031	30%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	5	8%	3,246,358	16%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	5	8%	10,932,329	53%
Procurement above RFQ threshold Executed using RFQ	12	20%	5,826,807	28%
Contracts Recorded in the Contract Register	60	100%	20,652,947	100%
Contract Payments Done on Time	53	88%	17,255,878	84%
Contract Payments NOT Done on Time	7	12%	3,397,069	16%
Procurement Evaluated	60	100%	20,652,947	100%
Invitations for Bids (IFB) Advertised	13	22%	14,427,916	70%
Documents submitted by the Awardee valid	60	100%	20,652,947	100%

Compliance Statement: Based on the review, the Bombali District Council has demonstrated partial compliance with procurement procedures. While the majority of procurement activities were planned, evaluated, and executed in line with legal and procedural standards, significant non-compliance was observed in the execution of unapproved activities, failure to submit reports and documents to NPPA, and improper use of non-competitive procurement methods.



BONTHE DISTRICT COUNCIL

The National Public Procurement Authority (NPPA), under Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement compliance review at the Bonthe Municipal Council for the 2022 financial year. A total of 30 (thirty) procurement activities were executed by the Council, with a total value of Le 2,069,534 (Two Million, Sixty-Nine Thousand, Five Hundred and Thirty-Four Leones) based on documents presented for review. Of this, 90% was funded by the Government of Sierra Leone through the Consolidated Revenue Fund, while the remaining 10% was funded by donors.

Based on the data, 27 (twenty-seven) activities, valued at Le 1,966,534 (One Million, Nine Hundred and Sixty-Six Thousand, Five Hundred and Thirty-Four Leones), which represents 95% of the total procurement value were reported as planned. 3 (three) activities, valued at Le 103,000 (One Hundred and Three Thousand Leones), which accounts for 5% of the total procurement value were reported as unplanned and unapproved activities executed by the entity, in violation of Section 29 of the Public Procurement Act, 2016. It is highly important for the entity 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.

The data further revealed that 88% of the procurement activities (13 out of 30), valued at Le 1,811,734 (One Million, Eight Hundred and Eleven Thousand, Seven Hundred and Thirty-Four Leones), were executed as planned. 12% of the procurement activities (17 out of 30), valued at Le 257,800 (Two Hundred and Fifty-Seven Thousand, Eight Hundred Leones), were not executed in line with the approved plan. The entity should have updated the plan as mandated in Section 29 (6) of the Act to reflect actual implementation of procurement activities.

The review of the standard procurement form (SPF-1) review revealed that 87% of the number of activities had SPF-1 forms approved, while 13% of the number of activities were not approved, violating Section 19(3)(h) of the Public Procurement Act, 2016, which mandates funds approval before execution. 93% of contract payments were made on time, while 7% (Le 635,170) of payments were delayed. This delay in payments, particularly for SMEs, causes financial strain and risks affecting project timelines and quality.

The categories of procurement were Goods, Works and Services: The procurement of Goods accounted for 16 activities, valued at Le 222,555 (Two Hundred and Twenty-Two Thousand, Five Hundred and Fifty-Five Leones), or 11% of the total value. The procurement of Works accounted for 8 activities, valued at Le 1,797,039 (One Million, Seven Hundred and Ninety-Seven Thousand and Thirty-Nine Leones), or 87% of the total value. The procurement of Services accounted for 6 activities, valued at Le 49,940 (Forty-Nine Thousand, Nine Hundred and Forty Leones), or 2% of the total value.

The methods of procurement employed were National Competitive Bidding (NCB) and Request for Quotation (RFQ) respectively. Three (3) activities were executed using NCB



valued at Le 1,527,744 (One Million, Five Hundred and Twenty-Seven Thousand, Seven Hundred and Forty-Four Leones), or 74% of the total procurement value. 27 (twenty-seven) activities, valued at Le 541,790 (Five Hundred and Forty-One Thousand, Seven Hundred and Ninety Leones), or 26% of the total procurement value were implemented using RFQ. The review further shows that one (1) activity with values above RFQ threshold was implemented using RFQ method. 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. This practice undermines the principles of transparency, fairness, and value for money in procurement.

The review further revealed that the entity did not submit their monthly procurement report to the National Public Procurement Authority (NPPA) using the standard procurement form-six (SPF-6) throughout the financial year. The data showed that 26 (twenty-six) of the activities executed 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. 90% of procurements were evaluated, ensuring compliance with quality standards. However, 10% of the procurements were not evaluated, raising concerns about the effectiveness of the evaluation process.

The entity 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. The entity should ensure that all procurement activities are executed in strict adherence to the approved procurement plan and update the plan regularly to reflect actual procurement activities.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Bonthe District Council 2022 Procurements Overview		
Indicators	Outcomes (Yes/No)	
Procurement Systems Review		
Established Procurement Unit	Yes	
Procurement Staff Available	Yes	
Conducive Procurement Office	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	
Capacity Training Program for Procurement Staff	Yes	
Functioning Procurement Committee Available	Yes	
Legal Framework Available (PP Act, Regulation, Manual)	Yes	
Goods Received and Inspection Committee Available	No	
Contract Register 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	30		2,069,534	
Procurement in the Approved Plan	27	90%	1,966,534	95%
Procurement Not in the Plan	3	10%	103,000	5%
Procurement Executed as in Plan	13	43%	1,811,734	88%
Procurement Not Executed as in Plan	17	57%	257,800	12%
SPF-1 Approved	26	87%	2,029,339	98%
SPF-1 Not Approved	4	13%	40,195	2%
Source of Funding				
Government of Sierra Leone (GoSL)	27	90%	541,790	26%
Donor	3	10%	1,527,744	74%
Categories of Procurement				
Goods	16	53%	222,555	11%
Works	8	27%	1,797,039	87%
Services	6	20%	49,940	2%
Methods of Procurement				
National Competitive Bidding (NCB)	3	10%	1,527,744	74%
Request for Quotation (RFQ)	27	90%	541,790	26%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	3	10%	1,527,744	74%
Procurement above RFQ threshold Executed using RFQ	1	3%	120,000	6%
Contracts Recorded in the Contract Register	4	13%	1,530,744	74%
Contract NOT Recorded in the Contract Register	26	87%	538,790	26%
Contract Payments Done on Time	28	93%	1,434,364	69%
Contract Payments NOT Done on Time	2	7%	635,170	31%
Procurement Evaluated	27	90%	2,028,534	98%
Procurement Not Evaluated	3	10%	41,000	2%
Standard Bidding Document Used	30	100%	2,069,534	100%
Documents submitted by the Awardee valid	16	53%	1,848,959	89%
Documents submitted by the Awardee NOT Valid	14	47%	220,575	11%

Compliance Statement: The Bonthe District Council has partially complied with the Public Procurement Act, 2016. The failure to submit monthly procurement reports using the SPF-6 form, failure to execute procurement activities in line with the approved procurement plan, delays in contract payments and the use of non-competitive RFQ methods without proper aggregation are notable violations of the Public Procurement Act of 2016. The procurement unit is functioning with the necessary staff and facilities, but improvements are needed in compliance with reporting requirements and procurement planning to ensure transparency and value for money.

BONTHE MUNICIPAL COUNCIL

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 Bonthe Municipal Council for the 2022 financial year. The Council carried out 17 procurement activities, totaling Le 1,049,921 (one million, forty-nine thousand, nine hundred and twenty-one Leones), all of which were funded by the Government of Sierra Leone through the Consolidated Revenue Fund.



Based on the documents presented for review, 16 (sixteen) procurement activities, valued at Le 1,037,921 (one million, thirty-seven thousand, nine hundred and twenty-one Leones) representing 99% of the total value, were planned and included in the approved procurement plan and the remaining One (1) activity, amounting to Le 12,000 (twelve thousand Leones being 1% of the total value), was unplanned. The data further revealed that 13 (Thirteen) activities, valued at nine hundred and nineteen thousand, nine hundred and twenty-one Leones (Le 919,921) representing 88% of the total value, were executed in conformity with the approved procurement plan. Three (3) activities, valued at one hundred and eighteen thousand Leones (Le 118,000) (11% of total value), deviated from the approved plan. The remaining one (1) activity, valued at twelve thousand Leones (Le 12,000), was unplanned and unapproved, contravening Section 29 of the Public Procurement Act, 2016. The entity should have updated the plan as mandated in Section 29 (6) of the Act to reflect actual implementation of procurement activities.

Based on the SPF-1 forms reviewed, all the procurement activities were executed had funds availability approval, in compliance with Section 19(3)(h) of the Public Procurement Act, 2016. The Bonthe Municipal Council failed to submit the required monthly procurement reports to the National Public Procurement Authority (NPPA) using the standard procurement form-six (SPF-6) throughout the 2022 financial year.

The Council executed procurement activities across three categories of Goods, Works, and Services. The procurement of Goods amounted to Le 203,800 (two hundred and three thousand, eight hundred Leones), representing 19.4% of the total procurement value through 9 (nine) activities, whilst the procurement of Works amounted to Le 842,141 (eight hundred and forty-two thousand, one hundred and forty-one Leones), accounting for 80.2% of the total procurement value through 6 (six) activities and the procurement of Services amounting to Le 3,980 (three thousand, nine hundred and eighty Leones), representing 0.4% of the total procurement value through 2 (two) activities.

The procurement activities were executed using two methods that included the National Competitive Bidding (NCB) and Request for Quotation (RFQ). Only 4 (four) activities amounting to Le 741,141 (seven hundred and forty-one thousand, one hundred and forty-one Leones), representing 71% of the total procurement value, were implemented using NCB. However, 13 (thirteen) activities were executed using RFQ amounting to Le 308,780 (three hundred and eight thousand, seven hundred and eighty Leones), representing 29% of the total procurement value. The RFQ method was disproportionately used for 76% of the procurement activities, accounting for 29% of the total value. The frequent use of the non-competitive RFQ method indicates potential procurement splitting, which violates Section 37(2) of the Public Procurement Act, 2016. This undermines competition and transparency, resulting in reduced accountability and value for money.

The Council lacked an established and functioning Goods Received and Inspection Committee, violating Section 47 of the Public Procurement Regulation, 2020. This committee is critical for verifying the quality of goods and ensuring contract compliance. Payments for 8 procurement activities, amounting to Le 278,000 (26% of the total procurement value), were delayed. Such delays can negatively affect small and medium-sized enterprises (SMEs) and disrupt cash flow for contractors. There was no formal



capacity training program implemented for procurement staff in 2022, which is a critical area for enhancing procurement capacity and knowledge. The Council did not maintain a contract register, a necessary tool for tracking all contracts and ensuring accountability.

The Council has an established procurement unit responsible for managing procurement activities. The procurement office is adequately set up to support procurement activities. The procurement office is equipped with the necessary facilities to support procurement activities. The Council has a functioning procurement committee that oversees and approves procurement activities. The entity should aggregate procurement requirements and use open competitive methods to reduce overreliance on RFQ by signing framework contracts.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Bonthe Municipal Council 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	No			
Contract Register 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		1,049,921	
Procurement in the Approved Plan	16	94%	1,037,921	99%
Procurement Not in the Plan	1	6%	12,000	1%
Procurement Executed as in Plan	13	76%	919,921	88%
Procurement Not Executed as in Plan	4	24%	130,000	12%
SPF-1 Approved	17	100%	1,049,921	100%
Source of Funding				
Government of Sierra Leone (GoSL)	17	100%	1,049,921	100%
Categories of Procurement				
Goods	9	53%	203,800	19.4%
Works	6	35%	842,141	80.2%
Services	2	12%	3,980	0.4%
Methods of Procurement				
National Competitive Bidding (NCB)	4	24%	741,141	71%
Request for Quotation (RFQ)	13	76%	308,780	29%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	4	24%	741,141	71%
Contracts Recorded in the Contract Register	17	100%	1,049,921	100%
Contract Payments Done on Time	9	53%	771,921	74%
Contract Payments NOT Done on Time	8	47%	278,000	26%
Procurement Evaluated	17	100%	1,049,921	100%
Standard Bidding Document Used	17	100%	1,049,921	100%
Invitations for Bids (IFB) Advertised	4	24%	741,141	71%
Documents submitted by the Awardee valid	17	100%	1,049,921	100%



Compliance Statement: The Bonthe Municipal Council's 2022 procurement activities largely comply with established procurement procedures. The Council demonstrated significant compliance with public procurement standards, particularly in aligning procurement activities with approved plans (94%) and ensuring full use of standard bidding documents and valid awardee submissions (100%). However, key areas for improvement include establishing a Goods Received and Inspection Committee, maintaining a functional contract register, and ensuring timely contract payments. Capacity-building initiatives for procurement staff and regular submission of SPF-6 reports to NPPA are also critical to achieving full compliance.

CABINET SECRETARIAT

Pursuant to Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) undertook a review of procurement activities at the Cabinet Secretariat for the 2022 financial year. This report presents findings based on the documents submitted for review, focusing on compliance with the approved procurement plan, categories and methods of procurement, and overall adherence to statutory requirements.

Based on the data, 5 (five) procurement activities amounting to Le 681,247 (Six hundred and eighty-one thousand, two hundred and forty-seven Leones) were executed during the 2022 financial year. All the activities were 100% government-funded through the Consolidated Fund. All five (5) activities carried out were reported as planned. 4 (Four) activities, representing 80% of the total number and 92% of the total procurement value (Le 629,322), were executed as per the approved plan. One (1) activity, constituting 20% of the total number and 8% of the procurement value (Le 51,925), deviated from the approved plan.

80% of the number of activities were executed using the National Competitive Bidding (NCB) method for goods, while 20% used the Request for Quotation (RFQ) method for services. The procurement categories were Goods and Services. Three (3) activities, amounting to Le613,912 (90% of total procurement) were for the procurement of Goods and two (2) activities, amounting to Le 67,335 (10% of total procurement) were for the procurement of Services. Three (3) activities, totaling Le 613,912 (90%) were procured using NCB and Two (2) activities, totaling Le67,335 (10%) were procured using RFQ.

All the procurement activities (100%) were implemented using the standard bidding document and were all evaluated. All payments were made on time, which is good for SME's. Only 1 activity, worth Le 396,270 (58% of total value), was recorded in the contract register, while 4 activities, valued at Le 284,977 (42% of total value), were not, 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 details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Cabinet Secretariat 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	5		681,247	
Procurement in the Approved Plan	5	100%	681,247	100%
Procurement Not in the Plan		0%		0%
Procurement Executed as in Plan	4	80%	629,322	92%
Procurement Not Executed as in Plan	1	20%	51,925	8%
SPF-1 Approved	4	80%	629,322	92%
SPF-1 Not Approved	1	20%	51,925	8%
Source of Funding				
Government of Sierra Leone (GoSL)	5	100%	681,247	100%
Categories of Procurement				
Goods	3	60%	613,912	90%
Services	2	40%	67,335	10%
Methods of Procurement				
National Competitive Bidding (NCB)	3	60%	613,912	90%
Request for Quotation (RFQ)	2	40%	67,335	10%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	40%	561,122	82%
Contracts Recorded in the Contract Register	1	20%	396,270	58%
Contract NOT Recorded in the Contract Register	4	80%	284,977	42%
Contract Payments Done on Time	5	100%	681,247	100%
Procurement Evaluated	5	100%	681,247	100%
Standard Bidding Document Used	5	100%	681,247	100%
Invitations for Bids (IFB) Advertised	1	20%	52,790	8%
Invitations for Bids (IFB) Not Advertised	2	40%	561,122	82%
Documents submitted by the Awardee valid	4	80%	629,322	92%
Documents submitted by the Awardee NOT Valid	1	20%	51,925	8%

Compliance Statement: Based on the procurement review of the Cabinet Secretariat for the 2022 financial year, 92% of the procurement value was executed in conformity with the approved procurement plan. However, significant gaps were identified in record-keeping, adherence to reporting requirements, and the advertising of Invitations for Bids (IFB). While the procurement processes demonstrated efficiency in evaluation and payment timeliness, the lack of compliance with reporting standards and incomplete contract register raise concerns about transparency and accountability.



CENTRAL INTELLIGENCE AND SECURITY AGENCY (CISA)

This report outlines the procurement activities undertaken by the Central Intelligence and Security Agency (CISU) during the 2022 financial year, as reviewed by the National Public Procurement Authority (NPPA). The review evaluates the adherence to the Public Procurement Act, 2016, highlighting areas of compliance, non-compliance, and operational inefficiencies.

A total of 29 (twenty-nine) procurement activities, amounting to Le 276,239,404.96 (Two Hundred and Seventy-Six Million, Two Hundred and Thirty-Nine Thousand, Four Hundred and Four Leones, Ninety-Six Cents) were reported for the 2022 fiscal year. These activities were entirely funded by the Government of Sierra Leone (GoSL) through the consolidated fund.

Based on the data, 25 activities (86%) were planned and executed, totaling Le 266,277,863.23 (Two Hundred and Sixty-Six Million, Two Hundred and Seventy-Seven Thousand, Eight Hundred and Sixty-Three Leones, Twenty-Three Cents). 4 activities (14%) were executed as unplanned, with a total value of Le 9,961,542.73 (Nine Million, Nine Hundred and Sixty-One Thousand, Five Hundred and Forty-Two Leones, Seventy-Three Cents). This is in violation of Section 29 of the PPA, 2016. The review further revealed that 8 activities (36% of the number of activities) were executed in line with the procurement plan, valued at Le 100,734,086.21 (One Hundred Million, Seven Hundred and Thirty-Four Thousand, Eighty-Six Leones, Twenty-One Cents). 19 activities (64%) deviated from the plan, amounting to Le 175,505,319.38 (One Hundred and Seventy-Five Million, Five Hundred and Five Thousand, Three Hundred and Nineteen Leones, Thirty-Eight Cents).

The review of the standard procurement forms one (SPF-1) showed that 11 activities (38% of the number of activities) amounting to Le 170,181,490.93 (One Hundred and Seventy Million, One Hundred and Eighty-One Thousand, Four Hundred and Ninety Leones, Ninety-Three Cents) were executed with proper SPF-1 approval. 18 activities (62%), amounting to Le 106,057,913.73 (One Hundred and Six Million, Fifty-Seven Thousand, Nine Hundred and Thirteen Leones, Seventy-Three Cents), were executed without prior SPF-1 approval, violating Section 19(3)(h) of the Public Procurement Act, 2016.

The Procurement Methods employed by the entity were National Competitive Bidding (NCB) and Request for Quotation (RFQ). 11 activities (38% of the number) used National Competitive Bidding (NCB), totaling Le 92,387,507.85 (Ninety-Two Million, Three Hundred and Eighty-Seven Thousand, Five Hundred and Seven Leones, Eighty-Five Cents). 18 activities (62% of the number) used Request for Quotation (RFQ), amounting to Le 183,851,897.11 (One Hundred and Eighty-Three Million, Eight Hundred and Fifty-One Thousand, Eight Hundred and Ninety-Seven Leones, Eleven Cents). Additionally, 5 activities above the RFQ threshold, totaling Le 183,443,700.00 (One Hundred and Eighty-Three Million, Four Hundred and Forty-Three Thousand, Seven Hundred Leones), were executed using the non-competitive RFQ method, violating Section 37(1) of the Public Procurement Act, 2016.



The review revealed an overuse of the RFQ method (67%), which undermines the principles of competition and transparency as required by the Act. Section 37(2) was contravened due to the splitting of procurement activities into smaller contracts that should have been aggregated.

The procurement methods were Goods and Services respectively. Goods: Le 260,570,571.48 (Two Hundred and Sixty Million, Five Hundred and Seventy Thousand, Five Hundred and Seventy-One Leones, Forty-Eight Cents), accounting for 94% of the total procurement value, was primarily for the purchase of goods. Services: Le 15,668,833.48 (Fifteen Million, Six Hundred and Sixty-Eight Thousand, Eight Hundred and Thirty-Three Leones, Forty-Eight Cents), accounting for 6% of the total value, was for the procurement of services.

16 activities were not recorded in the contract register, totaling Le 115,596,755.00 (One Hundred and Fifteen Million, Five Hundred and Ninety-Six Thousand, Seven Hundred and Fifty-Five Leones), highlighting poor records management and violating Section 32(1) of the Public Procurement Act. The data further shows that 69% of awardee documents were valid, while 31% were not valid, indicating insufficient due diligence in the award process.

The CISU has an officially established procurement unit, a functioning procurement committee, and qualified procurement officers are in place to manage procurement activities, which is a critical component of ensuring compliance with procurement legal framework. The procurement office is equipped with adequate facilities to carry out procurement activities effectively. The entity has a signed and approved procurement plan, reviewed and endorsed by the National Public Procurement Authority (NPPA), which is essential for guiding procurement activities in line with the set objectives. There is no capacity training program for procurement staff. The absence of such a program indicates a potential gap in staff development, which could affect the effectiveness and efficiency of the procurement unit in the long term. The requirement for monthly submission of SPF-6 reports to the NPPA has not been met. SPF-6 reports are crucial for monitoring the execution of procurement activities and ensuring compliance with procurement laws.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Central Intelligence and Security Unit (CISU) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		276,239,405	
Procurement in the Approved Plan	25	86%	266,277,863	96%
Procurement Not in the Plan	2	7%	9,961,542	4%
Procurement Executed as in Plan	8	28%	100,734,086	36%
Procurement Not Executed as in Plan	21	72%	175,505,319	64%
SPF-1 Approved	11	38%	170,181,491	62%
SPF-1 Not Approved	18	62%	106,057,914	38%
Source of Funding				
Government of Sierra Leone (GoSL)	29	100%	276,239,405	100%
Categories of Procurement				
Goods	26	90%	260,570,571	94%
Services	3	10%	15,668,833	6%
Methods of Procurement				
National Competitive Bidding (NCB)	11	38%	92,387,508	33%
Request for Quotation (RFQ)	18	62%	183,851,897	67%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	7%	421,980	0%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	5	17%	91,804,241	33%
Procurement above RFQ threshold Executed using RFQ	5	17%	183,443,700	66%
Contracts Recorded in the Contract Register	13	45%	160,642,650	58%
Contract NOT Recorded in the Contract Register	16	55%	115,596,755	42%
Contract Payments Done on Time	29	100%	276,239,405	100%
Procurement Not Evaluated	29	100%	276,239,405	100%
Standard Bidding Document Used	22	76%	234,629,855	85%
Standard Bidding Document Not Used	7	24%	41,609,550	15%
Invitations for Bids (IFB) Advertised	4	14%	670,316	0%
Invitations for Bids (IFB) Not Advertised	7	24%	91,717,192	33%
Documents submitted by the Awardee valid	20	69%	184,268,083	67%
Documents submitted by the Awardee NOT Valid	9	31%	91,971,322	33%

Compliance Statement: Based on the procurement review conducted for the 2022 financial year, the Central Intelligence and Security Agency (CISU) was found to be in non-compliance with several provisions of the Public Procurement Act, 2016. The entity failed to obtain proper approvals for a significant portion of the procurement activities, particularly those executed through the RFQ method. Furthermore, poor records management and a lack of evaluation of procurement activities were evident, violating key provisions of the Public Procurement Act. The agency's over-reliance on the RFQ method, coupled with inadequate procurement planning and documentation, undermines transparency, accountability, and fairness in the procurement process.

CIVIL SERVICE TRAINING COLLEGE

The National Public Procurement Authority (NPPA), as mandated under Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review for the Civil Service Training College (CSTC) covering the 2022 financial year. The review reveals that a total of 10 (ten) procurement activities amounting to Le 141,536 (One hundred and



forty-one thousand five hundred and thirty-six Leones) were implemented during the year under review. All activities were fully funded by the Government of Sierra Leone through the Consolidated Fund.

Based on the data, 9 (Nine) activities valued at Le 138,536 (One hundred and thirty-eight thousand five hundred and thirty-six Leones), constituting 98% of the total value, were part of the approved procurement plan. One (1) activity valued at Le 3,000 (Three thousand Leones), constituting 2% of the total value, was unplanned. The data further shows that 5 (Five) activities, representing 50% of the value (Le 61,029), were executed as planned. The remaining five (5) activities, accounting for 57% of the value (Le 80,507), were not executed as per the procurement plan. The execution of unplanned and unapproved activities contravenes Section 29 of the Public Procurement, 2026. It is highly important for the entity to always plan their procurement activities and ensure execution is strictly in line with the approved plan and budget. The entity should have updated the plan as mandated in Section 29 (6) of the Act to reflect actual implementation of procurement activities.

Based on the standard procurement form one (SPF-1) reviewed, the data revealed that 6 (Six) activities amounting to Le 108,536 (One hundred and eight thousand five hundred and thirty-six Leones), representing 77% of the total value, received fund availability approval. However, 4 (Four) activities valued at Le 33,000 (Thirty-three thousand Leones), constituting 23% of the total value, were executed without fund availability approval, contravening Section 19(3)(h) of the Public Procurement Act, 2016.

All ten (10) activities valued at Le 141,536 (100% of the total value) were conducted using the non-competitive Request for Quotation (RFQ) method. The categories of procurement were Goods and Services respectively. Based on the information, 7 (Seven) activities amounting to Le 117,136 (One hundred and seventeen thousand one hundred and thirty-six Leones) (83% of the total value) were for the procurement of Goods and the remaining 3 (Three) activities amounting to Le 24,400 (Twenty-four thousand four hundred Leones) (17% of the total value) were for the procurement of Services.

The exclusive reliance on RFQ methods, constituting 100% of the procurement activities, raises concerns about compliance with Section 37(2) of the Public Procurement Act, 2016. This practice undermines transparency, competition, and value for money. The entity should aggregate the values of similar procurement needs to adopt open competitive methods to sign framework contract and reduce reliance on RFQs. The CSTC did not maintain a contract register, making it difficult to verify whether the number of activities submitted for review reflects the total number of contracts signed during the year. This violates Section 19(h) of the Public Procurement Act, 2016. 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 summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Civil Service Training College 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	No			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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	10		141,536	
Procurement in the Approved Plan	9	90%	138,536	98%
Procurement Not in the Plan	1	10%	3,000	2%
Procurement Executed as in Plan	5	50%	61,029	43%
Procurement Not Executed as in Plan	5	50%	80,507	57%
SPF-1 Approved	6	60%	108,536	77%
SPF-1 Not Approved	4	40%	33,000	23%
Source of Funding				
Government of Sierra Leone (GoSL)	10	100%	141,536	100%
Categories of Procurement				
Goods	7	70%	117,136	83%
Services	3	30%	24,400	17%
Methods of Procurement				
Request for Quotation (RFQ)	10	100%	141,536	100%
Contract NOT Recorded in the Contract Register	10	100%	141,536	100%
Contract Payments Done on Time	10	100%	141,536	100%
Procurement Not Evaluated	10	100%	141,536	100%
Standard Bidding Document Used	10	100%	141,536	100%
Documents submitted by the Awardee valid	10	100%	141,536	100%

Compliance Statement: While the Civil Service Training College has shown some compliance with procurement legal frameworks, critical issues like the overuse of RFQ, lack of a contract register, and non-approval of funds undermine the integrity of its procurement processes. Immediate improvements are needed to align CSTC's procurement practices with the Public Procurement Act, 2016, to promote transparency, accountability, and efficiency.

COLLEGE OF MEDICINE AND ALLIED HEALTH SCIENCES (COMAHS)

The National Public Procurement Authority (NPPA), in accordance with Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement compliance assessment review of the College of Medicine and Allied Health Sciences (COMAHS) for the 2022 financial year. The review assessed 18 (eighteen) procurement activities valued at Le 261,477,632.25 (two hundred and sixty-one million four hundred and seventy-seven thousand six hundred and thirty-two Leones and twenty-five cents). These activities were fully funded by the Government of Sierra Leone through the Consolidated Revenue Fund.



Based on data, 100% (18 activities) of the total procurement value were reported as planned procurement activities. Only four (4) activities, representing 5% of the total value (Le 13,543,298.00), were executed as planned. 14 (Fourteen) activities, representing 95% of the total value (Le 247,934,334.25), were not executed in line with the approved procurement plan. The execution of unplanned and unapproved activities contravenes Section 29 of the Public Procurement, 2026. It is highly important for the entity to always plan their procurement activities and ensure execution is strictly in line with the approved plan and budget. The entity should have updated the plan as mandated in Section 29 (6) of the Act to reflect actual implementation of procurement activities.

The Request for Quotation (RFQ) method was used for all 18 (eighteen) activities (Le 261,477,632.25), representing 100% of the total value. Evidence of procurement splitting was observed, as the values of some activities, when accumulated, exceeded thresholds requiring open competitive methods. Two activities exceeding the RFQ threshold (11% of activities) were improperly executed using the RFQ method, contrary to Section 37(2) of the Public Procurement Act, 2016. The review identified instances of procurement splitting, which contravenes the legal requirement to utilize open competitive methods for high-value procurements. The entity is advised to sign framework contracts to aggregate frequently procured items, reduce costs, improve turnaround time, and achieve value for money. It is important to understand that strict adherence to thresholds requiring open competitive methods is necessary to comply with the Public Procurement Act, 2016.

No evaluations were conducted for any of the 18 procurement activities, raising concerns about the transparency and competitiveness of the procurement process. Payments for six (6) activities, representing 17% of the total value (Le 43,430,648.00), were made on time. Payments for 12 activities, representing 83% of the total value (NLe218,046,984), were delayed. This poses financial challenges for contractors, particularly SMEs, affecting cash flow and project execution.

The procurement unit was established and functional, with sufficient staffing, approved procurement plans, and basic facilities. Notable deficiencies included the absence of capacity training programs for procurement staff and failure to submit monthly reports using standard procurement forms six (SPF-6) to NPPA undermines transparency in the procurement landscape.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



College of Medicine and Allied Health Sciences (COMAHS) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		261,477,632	
Procurement in the Approved Plan	18	100%	261,477,632	100%
Procurement Executed as in Plan	4	22%	13,543,298	5%
Procurement Not Executed as in Plan	14	78%	247,934,334	95%
SPF-1 Approved	18	100%	261,477,632	100%
Source of Funding				
Government of Sierra Leone (GoSL)	18	100%	261,477,632	100%
Categories of Procurement				
Goods	18	100%	261,477,632	100%
Methods of Procurement				
Request for Quotation (RFQ)	18	100%	261,477,632	100%
Procurement above RFQ threshold Executed using RFQ	2	11%	261,257,800	99.92%
Contracts Recorded in the Contract Register	18	100%	261,477,632	100%
Contract Payments Done on Time	6	33%	43,430,648	17%
Contract Payments NOT Done on Time	12	67%	218,046,984	83%
Standard Bidding Document Used	18	100%	261,477,632	100%
Documents submitted by the Awardee valid	17	94%	231,584,132	89%
Documents submitted by the Awardee NOT Valid	1	6%	29,893,500	11%
Procurement Not Evaluated	18	100%	261,477,632	100%

Compliance Summary: Based on the review, COMAHS has demonstrated partial compliance with the Public Procurement Act, 2016. While systems for procurement were established and functional, significant gaps were identified in the execution, including the frivolous use of the RFQ method, procurement splitting, delayed payments, and lack of evaluation processes, and documentation of procurement activities. Immediate actions are required to address these deficiencies and ensure compliance with the Public Procurement Act, 2016.

CONSERVATION TRUST FUND (CTF)

The National Public Procurement Authority (NPPA), as mandated under Section 14(2)(m) of the Public Procurement Act of 2016, conducted a procurement compliance review at the Conservation Trust Fund for the 2022 financial year. Based on the documents



presented for review, a total of 6 (Six) procurement activities amounting to Le 34,105,891 (Thirty-Four Million, One Hundred and Five Thousand, Eight Hundred and Ninety-One Leones) were carried out. All activities were fully funded by the Government of Sierra Leone through the Consolidated Revenue Fund.

All six (6) procurement activities, totaling Le 34,105,891 (100% of the total value), were included in the approved procurement plan and were all for the procurement of goods. However, only five (5) activities amounting to Le 1,408,891 (one million, four hundred and eight thousand, eight hundred and ninety-one Leones), representing 4% of the total value, were executed as planned. One (1) activity, valued at Le 32,697,000 (thirty-two million, six hundred and ninety-seven thousand Leones), representing 96% of the total value, was not executed in line with the approved plan. The entity should ensure alignment of execution with the approved procurement plan to avoid deviations that undermine planning and resource allocation. The entity should have updated the plan as mandated in Section 29 (6) of the Act to reflect actual implementation of procurement activities.

All six (6) activities (100%) were for the procurement of goods, implemented through the Request for Quotation (RFQ) method. The sole reliance on RFQ indicates non-compliance with Section 37(2) of the Public Procurement Act, 2016, as it reflects the practice of splitting procurement activities, undermining competitive principles such as transparency and value for money. The entity should aggregate values of frequently procured items and use open competitive methods where appropriate and sign framework contracts to comply with the Public Procurement Act, 2016.

The Conservation Trust Fund maintains a functional procurement unit with adequate facilities, a signed and approved procurement plan, and a functioning procurement committee. Despite these strengths, deficiencies were noted like the non-submission of monthly standard procurement forms six (SPF-6) reports throughout the year to the NPPA, lacked capacity-building programs for procurement staff, and the non-availability of the contract register, which further question whether full disclosure of procurement information were made to the team.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Conservation Trust Fund 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Contract Register 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	6		34,105,891	
Procurement in the Approved Plan	6	100%	34,105,891	100%
Procurement Executed as in Plan	5	83%	1,408,891	4%
Procurement Not Executed as in Plan	1	17%	32,697,000	96%
SPF-1 Approved	6	100%	34,105,891	100%
Source of Funding				
Government of Sierra Leone (GoSL)	6	100%	34,105,891	100%
Categories of Procurement				
Goods	6	100%	34,105,891	100%
Methods of Procurement				
Request for Quotation (RFQ)	6	100%	34,105,891	100%
Contracts Not Recorded in the Contract Register	6	100%	34,105,891	100%
Contract Payments Done on Time	6	100%	34,105,891	100%
Procurement Evaluated	6	100%	34,105,891	100%

Compliance Statement: Based on the procurement systems and process review, the Conservation Trust Fund has largely adhered to the procurement frameworks in 2022, with key areas of compliance including procurement planning, execution, and contract management. However, significant gaps exist in reporting and record-keeping, specifically in maintaining a contract register and submitting the SPF-6 report. Additionally, capacity training for staff and necessary office equipment are missing, which could impact future procurement efficiency and effectiveness. Addressing these issues will be crucial for strengthening procurement processes and ensuring full compliance with national procurement standards.

DECENTRALIZATION SECRETARIAT

The National Public Procurement Authority as provided for in Section 14(2)(m) of the Public Procurement Act, 2016 undertook procurement review at the Decentralization Secretariat. The review revealed a significant lack of compliance with the Public Procurement Act, 2016.

A total of twenty-four (24) procurement activities, valued at Le 127,182,644 (One Hundred Twenty-Seven Million, One Hundred Eighty-Two Thousand, Six Hundred Forty-Four



Leones), were reviewed. Notably, 100% of these activities were unplanned and unapproved, directly contravening the provisions of Section 29 (1 & 2) of the Public Procurement Act. The review highlighted key issues including the lack of an established procurement unit, absence of a procurement plan, inadequate legal framework, and the use of non-competitive procurement methods. The review also revealed that 86% of the contract payments were delayed, causing significant financial strain on SME's. These delays in payment, especially for small and medium-sized enterprises (SMEs), could lead to severe financial strain, affecting cash flow and the overall performance of contractors. All procurements were funded by the Government of Sierra Leone (GoSL) through the consolidated fund

These deficiencies indicate a complete lack of basic procurement infrastructure and capacity, violating the requirements of the Public Procurement Act, 2016. All 24 procurements (100%) were carried out using non-competitive methods, including Direct Sourcing and Proforma Invoices, referred to as "others". This practice is illegal and contravenes the established procurement legal framework. The use of such unapproved procurement methods shows a disregard for legal procurement procedures and highlights a need for immediate reform, which further illustrates the lack of proper procurement planning and execution.

The procurement categories were as follows: Goods: 12 procurements (50%) valued at Le 63,292,200 (50% of the total value). Works: 1 procurement (4%) valued at Le 15,000 (0.01% of the total value). Services: 11 procurements (46%) valued at Le 63,875,444 (50% of the total value).

The data revealed that all 24 procurements (100%) were not recorded in the contract register, violating Section 19(h) of the Public Procurement Act, 2016. It was also reported that all 24 procurements (100%) lacked unique procurement numbers, making tracking and accountability difficult. This further increases the risk of fraud and inefficiency. None of the procurements were evaluated (100% non-compliance) and awardee documents were unavailable for all the 24 activities, further undermining the integrity of the process and hindering transparency and accountability in the procurement landscape.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Decentralization Secretariat 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	No			
Procurement Staff Available	No			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	No			
Legal Framework Available (PP Act, Regulation, Manual)	No			
Goods Received and Inspection Committee Available	No			
Contract Register 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	24		127,182,644	
Procurement Not in the Plan	24	100%	127,182,644	100%
SPF-1 Not Approved	24	100%	127,182,644	100%
Source of Funding				
Government of Sierra Leone (GoSL)	24	100%	127,182,644	100%
Categories of Procurement				
Goods	12	50%	63,292,200	50%
Works	1	4%	15,000	0%
Services	11	46%	63,875,444	50%
Methods of Procurement				
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	24	100%	127,182,644	100%
Contract NOT Recorded in the Contract Register	24	100%	127,182,644	100%
Procurement Activities without Procurement Numbers	24	100%	127,182,644	100%
Contract Payments Done on Time	14	58%	17,582,783	14%
Contract Payments NOT Done on Time	10	42%	109,599,861	86%
Procurement Not Evaluated	24	100%	127,182,644	100%
Documents submitted by the Awardee NOT Available	24	100%	127,182,644	100%

Compliance Statement: The review of the 2022 procurement activities at the Decentralization Secretariat reveals severe non-compliance with the provisions of the **Public Procurement Act, 2016**. The absence of a procurement plan, inadequate legal and operational frameworks, non-competitive procurement methods, and failure to maintain proper records indicate a high level of procurement mismanagement. The lack of timely contract payments further exacerbates the situation, particularly for SMEs. Immediate corrective actions are necessary.

EASTERN TECHNICAL UNIVERSITY

In accordance with Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement activities at Eastern Technical University for the 2022 financial year. The review covered 44 (forty-four) procurement activities with a total reported value of Le 21,057,782 (twenty-one million, fifty-seven thousand, seven hundred and eighty-two Leones).



Of this total, 59% of the funding, equivalent to Le 12,429,912 (twelve million, four hundred and twenty-nine thousand, nine hundred and twelve Leones), was sourced from the Government of Sierra Leone (GoSL), while the remaining 41%, amounting to Le 8,627,870 (eight million, six hundred and twenty-seven thousand, eight hundred and seventy Leones), was financed through internally generated revenue.

Based on the data, 42 (Forty-two) activities, amounting to Le 12,429,912 (59%), were part of the approved procurement plan whilst the remaining 2 (Two) activities, totaling Le 8,627,870 (41%), were unplanned and unapproved activities executed by the entity in violation of Section 29 of the PPA, 2016. Disappointingly, only 9 (nine) amounting to Le 11,457,403 (Eleven Million, Four Hundred and Fifty-Seven Thousand, Four Hundred and Three Leones) (54% of total value) were executed as planned and the 35 (Thirty-five) activities, valued at Le 9,600,379 (Nine Million, Six Hundred Thousand, Three Hundred and Seventy-Nine Leones) (46% of total value) were not executed as in the approved plan as the value and methods used during execution differs from what was in the approved plan. The entity should ensure alignment of execution with the approved procurement plan to avoid deviations that undermine planning and resource allocation. The entity should have updated the plan as mandated in Section 29 (6) of the Act to reflect actual implementation of procurement activities.

The categories of procurement were Goods, and Services respectively. The procurement of Goods through 41 (Forty-one) activities, representing 93% of the total number and valued at Le 20,879,572 (99% of total value) whilst the procurement of Services through 3 (Three) activities, representing 7% of the total number and valued at Le 178,210 (1% of total value).

The procurement methods used were National Competitive Bidding (NCB), Request for Quotation (RFQ) and Other Methods (including Direct Sourcing, Proforma Invoice). NCB accounted for 9 (Nine) activities, representing 20% of the total number and valued at Le 11,457,403 (54% of total value). RFQ accounted for 34 (Thirty-four) activities, representing 77% of the total number and valued at Le 975,379 (5% of total value). Other Methods (including Direct Sourcing, Proforma Invoice using One (1) activity, representing 2% of the total number and valued at Le 8,625,000 (41% of total value).

This use of other non-approved and illegal methods contravenes the established procurement legal framework. The use of such unapproved procurement methods shows a disregard for legal procurement procedures and highlights a need for immediate reform, which further illustrates the lack of proper procurement planning and execution. There was high reliance on RFQ indicates non-compliance with Section 37(2) of the Public Procurement Act, 2016, as it reflects the practice of splitting procurement activities, undermining competitive principles such as transparency and value for money. The entity should aggregate values of frequently procured items and use open competitive methods where appropriate and sign framework contracts to comply with the Public Procurement Act, 2016.

The entity did not maintain a contract register, contravening Section 19(h) of the Public Procurement Act, 2016. This gap hindered the ability to verify whether all submitted activities reflected the total number of contracts signed and their respective statuses. One (1) activity, valued at Le 8,625,000 (41% of total value), was executed without assigning



a unique procurement number, making tracking and monitoring challenging. Review of the standard procurement form one (SPF-1) revealed that all the 44 (forty-four) activities were executed without fund availability approval, contravening the legal framework.

The review revealed that 34 (thirty-four) activities being the majority of procurement activities (77%) were not subjected to proper evaluation, which is a critical weakness in the procurement process, compromising compliance, accountability, and value for money. The absence of evaluation undermines compliance with established procurement laws and guidelines, which require a thorough assessment of bids to ensure transparency, competitiveness, and fairness. Without evaluation, there is a heightened risk of awarding contracts to unqualified suppliers or contractors, leading to poor-quality goods, services, or works.

The majority of procurement activities were supported by valid documentation, indicating a high level of compliance with the requirement to submit proper documents. However, 3 (Three) activities, representing 7% of the total, were supported by invalid documentation and 1 (One) activity lacked documentation entirely. The absence of documentation for such a substantial amount raises serious concerns about transparency and accountability in the procurement process. The entity should ensure that all procurement activities are supported by complete and valid documentation before contract awards.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Eastern Technical University 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Ls)	% Value of Procurements
Total Procurement	44		21,057,782	
Procurement in the Approved Plan	42	95%	12,429,912	59%
Procurement Not in the Plan	2	5%	8,627,870	41%
Procurement Executed as in Plan	9	20%	11,457,403	54%
Procurement Not Executed as in Plan	35	80%	9,600,379	46%
SPF-1 Approved	44	100%	21,057,782	100%
Source of Funding				
Government of Sierra Leone (GoSL)	43	98%	12,432,782	59%
Own Source Revenue	1	2%	8,625,000	41%
Categories of Procurement				
Goods	41	93%	20,879,572	99%
Services	3	7%	178,210	1%
Methods of Procurement				
National Competitive Bidding (NCB)	9	20%	11,457,403	54%
Request for Quotation (RFQ)	34	77%	975,379	5%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	1	2%	8,625,000	41%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	9	20%	11,457,403	54%
Contracts Recorded in the Contract Register	43	98%	12,432,782	59%
Contract NOT Recorded in the Contract Register	1	2%	8,625,000	41%
Procurement Activities without Procurement Numbers	1	2%	8,625,000	41%
Contract Payments Done on Time	44	100%	21,057,782	100%
Procurement Evaluated	9	20%	11,457,403	54%
Procurement Not Evaluated	34	77%	975,379	5%
Standard Bidding Document Used	43	98%	12,432,782	59%
Standard Bidding Document Not Used	1	2%	8,625,000	41%
Documents submitted by the Awardee valid	40	91%	12,413,562	59%
Documents submitted by the Awardee NOT Valid	3	7%	19,220	0%
Documents submitted by the Awardee NOT Available	1	2%	8,625,000	41%



Compliance Statement The review of procurement activities for the Eastern Technical University revealed significant gaps in compliance with the Public Procurement Act, 2016. While the entity demonstrated basic compliance in areas such as having an established procurement unit, approved procurement plans, and functioning procurement committees, there were critical deficiencies. These included the absence of a contract register, failure to assign unique procurement numbers for all activities, use of non-competitive and illegal procurement methods, and evidence of procurement splitting. The observed non-compliance undermines the principles of transparency, accountability, and value for money in public procurement.

DIRECTORATE OF SCIENCE, TECHNOLOGY AND INNOVATION (DSTI)

The National Public Procurement Authority (NPPA), as mandated by Section 14(2)(m) of the Public Procurement Act of 2016, conducted a procurement review for the Directorate of Science, Technology, and Innovation (DSTI) covering the 2022 financial year. The review was based on documentation submitted by DSTI. During the period under review, DSTI executed two (2) procurement activities amounting to Le 794,581 (seven hundred and ninety-four thousand, five hundred and eighty-one Leones). These activities were fully funded by the Government of Sierra Leone through the Consolidated Revenue Fund.

The data revealed that One (1) activity, valued at Le 23,950 (twenty-three thousand, nine hundred and fifty Leones) (3% of total procurement value), was reported as planned and the remaining One (1) activity, valued at Le 770,631 (seven hundred and seventy thousand, six hundred and thirty-one Leones) (97% of total procurement value), was unplanned. The data further showed that 1 (one) activity representing 3% of the value, was executed as planned whilst the remaining 1 (one) activity amounting to 97% of the value, was executed outside the approved procurement plan. This is in violation of Section 29 of the PPA, 2016.

The procurement methods used were National Competitive Bidding (NCB) and Request for Quotation (RFQ) for the procurement of Goods. NCB method was used for one (1) activity, valued at Le 770,631 but was not advertised and RFQ method was used for one (1) activity, valued at Le 23,950 respectively. It was observed that the One (1) activity within the competitive threshold, valued at Le 770,631, was not submitted to NPPA for technical review and endorsement as required by Section 14(2)(p) of the Public Procurement Act, 2016.

It was noted that DSTI did not submit monthly procurement reports using Standard Procurement Form Six (SPF-6) throughout the year under review. The data further revealed that only one (1) activity amounting to 97% of the value was not recorded in the contract register, and the documents submitted by the awardee were not valid.

DSTI should enhance compliance with procurement planning by ensuring that all activities are aligned with the approved procurement plan and should be submitted using SPF-6 as mandated by the Public Procurement Act.



The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Directorate of Science, Technology and Innovation (DSTI) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	2		794,581	
Procurement in the Approved Plan	1	50%	23,950	3%
Procurement Not in the Plan	1	50%	770,631	97%
Procurement Executed as in Plan	1	50%	23,950	3%
Procurement Not Executed as in Plan	1	50%	770,631	97%
SPF-1 Approved	1	50%	23,950	3%
SPF-1 Not Approved	1	50%	770,631	97%
Source of Funding				
Government of Sierra Leone (GoSL)	2	100%	794,581	100%
Categories of Procurement				
Goods	2	100%	794,581	100%
Methods of Procurement				
National Competitive Bidding (NCB)	1	50%	770,631	97%
Request for Quotation (RFQ)	1	50%	23,950	3%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	50%	770,631	97%
Contracts Recorded in the Contract Register	1	50%	23,950	3%
Contract NOT Recorded in the Contract Register	1	50%	770,631	97%
Procurement Activities without Procurement Numbers	1	50%	770,631	97%
Contract Payments Done on Time	1	50%	794,581	100%
Procurement Not Evaluated	2	100%	794,581	100%
Standard Bidding Document Used	1	50%	23,950	3%
Standard Bidding Document Not Used	1	50%	770,631	97%
Invitations for Bids (IFB) Not Advertised	1	50%	770,631	97%
Documents submitted by the Awardee valid	1	50%	23,950	3%
Documents submitted by the Awardee NOT Valid	1	50%	770,631	97%

ELECTRICITY DISTRIBUTION AND SUPPLY AUTHORITY (EDSA)

In compliance with Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a procurement review of the Electricity Distribution and Supply Authority (EDSA) for the 2022 financial year. This review assessed the implementation of procurement activities based on records submitted by EDSA. Seven (7) procurement activities were reported, totaling Le 5,762,846.6 (five million, seven hundred sixty-two thousand, eight hundred forty-six Leones and six cents). All these activities were fully funded through EDSA's internally generated revenue.

The data revealed that 2 (Two) activities, representing 29% of the total number and valued at Le 1,289,554 (one million, two hundred eighty-nine thousand, five hundred fifty-four Leones), were classified as planned procurements. 5 (Five) activities, accounting for 71% of the total number and valued at Le 4,473,293 (Four billion, four hundred seventy-three million, two hundred ninety-three thousand Leone), were unplanned. The execution of unplanned procurement activities violates Section 29 of the PPA, 2016. The data further showed that 2 (Two) activities amounting to Le 1,289,554 (One billion, two hundred eighty-nine million, five hundred fifty-four thousand Leone) were executed as planned. Disappointingly, 5 (Five) activities amounting to Le 4,473,293 (Four billion, four hundred



seventy-three million, two hundred ninety-three thousand Leone) representing 78% of total value deviated from the approved plan during execution. The entity should ensure alignment of execution with the approved procurement plan to avoid deviations that undermine planning and resource allocation. The entity should have updated the plan as mandated in Section 29 (6) of the Act to reflect actual implementation of procurement activities.

Based on the standard procurement form one (SPF-1) forms reviewed revealed that one (1) activity, valued at Le 58,500 (fifty-eight thousand, five hundred Leones), received SPF-1 approval (14% of total activities). However, six (6) activities, valued at Le 5,691,122 (five million, six hundred ninety-one thousand, one hundred twenty-two Leones), did not receive SPF-1 approval (86% of total activities) in violation of the legal framework. None of the seven (7) procurement activities were recorded in the contract register, highlighting a gap in documentation and compliance contravening Section 19(h) of the Public Procurement Act, 2016. This gap hindered the ability to verify whether all submitted activities reflected the total number of contracts signed and their respective statuses.

The entity executed procurement activities across three categories of Goods and Services. The procurement of Goods amounted to Le 5,314,392.6 (five million, three hundred fourteen thousand, three hundred ninety-two Leones and six cents) constituted 92% of total procurement value through Six (6) activities and the procurement of Services amounting to Le 448,454 (four hundred forty-eight thousand, four hundred fifty-four Leones) accounted for 8% of the total procurement value through one (1) activity.

The procurement activities were executed using two methods that included the International Competitive Bidding (ICB), National Competitive Bidding (NCB) and Request for Quotation (RFQ). ICB accounted for One (1) activity (14%) valued at Le 784,067.6 (seven hundred eighty-four thousand, sixty-seven Leones and six cents). NCB accounted for Three (3) activities (43%) valued at Le 4,820,754 (four million, eight hundred twenty thousand, seven hundred fifty-four Leones) and RFQ accounted for Three (3) activities valued at Le 158,025 (one hundred fifty-eight thousand, twenty-five Leones).

Payments for five (5) activities, valued at Le 4,473,293 (four million, four hundred seventy-three thousand, two hundred ninety-three Leones), or 78% of the total procurement value, were made on time whereas payments for two (2) activities, valued at Le 1,289,554 (one million, two hundred eighty-nine thousand, five hundred fifty-four Leones), or 22% of the total procurement value, were delayed.

The data showed that Five (5) activities, valued at Le 5,663,322 (five million, six hundred sixty-three thousand, three hundred twenty-two Leones), or 98% of the total procurement value, were supported by valid documents and the remaining Two (2) activities, valued at Le 99,525 (ninety-nine thousand, five hundred twenty-five Leones), or 2% of the total procurement value, were supported by invalid documents.

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 NPPA recommends that EDSA should always maintain a comprehensive contract register to improve transparency and accountability, ensure all procurement activities align with the approved procurement plan and submit mandatory monthly procurement reports using the prescribed SPF-6 form to ensure consistent oversight.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Electricity Distribution and Supply Authority (EDSA) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	7		5,762,847	
Procurement in the Approved Plan	2	29%	1,289,554	22%
Procurement Not in the Plan	5	71%	4,473,293	78%
Procurement Executed as in Plan	2	29%	1,289,554	22%
Procurement Not Executed as in Plan	5	71%	4,473,293	78%
SPF-1 Approved	1	14%	58,500	1%
SPF-1 Not Approved	6	86%	5,691,122	99%
Source of Funding				
Own Source Revenue	7	100%	5,762,847	100%
Categories of Procurement				
Goods	6	86%	5,314,393	92%
Services	1	14%	448,454	8%
Methods of Procurement				
International Competitive Bidding (ICB)	1	14%	784,068	14%
National Competitive Bidding (NCB)	3	43%	4,820,754	84%
Request for Quotation (RFQ)	3	43%	158,025	3%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	4	57%	5,604,822	97%
Contract NOT Recorded in the Contract Register	7	100%	5,762,847	100%
Contract Payments Done on Time	5	71%	4,473,293	78%
Contract Payments NOT Done on Time	2	29%	1,289,554	22%
Standard Bidding Document Used	7	100%	5,762,847	100%
Invitations for Bids (IFB) Advertised	4	57%	5,604,822	97%
Documents submitted by the Awardee valid	5	71%	5,663,322	98%
Documents submitted by the Awardee NOT Valid	2	29%	99,525	2%

ELECTRICITY GENERATING AND TRANSMISSION COMPANY (EGTC)

In accordance with Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) undertook a review of the procurement activities at the Electricity Generating and Transmission Company (EGTC) for the 2022 financial year. This report presents the findings of the review based on the documents provided for the assessment of the procurement activities executed by EGTC during the year. A total of 79 (seventy-nine) procurement activities were reported, amounting to Le 1,804,599,000 (One billion, eight hundred and four million, five hundred and ninety-nine thousand Leones). All activities were funded entirely through EGTC's own source revenue.

The data revealed that 49 (Forty-nine) procurement activities, amounting to Le 1,276,045,000 (One billion, two hundred and seventy-six million, forty-five thousand Leones), which is 71% of the total procurement value, were reported as planned activities. However, 30 (Thirty) procurement activities, totaling Le 528,554,000 (Five hundred and twenty-eight million, five hundred and fifty-four thousand Leones), representing 29% of



the total procurement value, were executed outside the approved procurement plan. The non-conformity to the procurement planning process shows a high level of indiscipline and disregard for the various legal frameworks 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.

Disappointingly, only 2 (Two) activities, amounting to Le 21,965,000 (Twenty-one million, nine hundred and sixty-five thousand Leones), which is 1% of the total value, were executed exactly as planned. Forty-seven (47) activities, amounting to Le 1,254,080,000 (One billion, two hundred and fifty-four million, eighty thousand Leones), which is 69% of the total procurement value, were not executed in accordance with the approved procurement plan. 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 updated the plan as mandated in Section 29 (6) of the Act to reflect actual implementation of procurement activities.

The review revealed that funds availability approval (SPF-1) was not obtained for forty-four (44) procurement activities, amounting to Le 827,032,000 (Eight hundred and twenty-seven million, thirty-two thousand Leones), representing 46% of the total value of procurements and without the required approval and confirmation of budget availability by relevant authorities, indicating lapses in internal control over procurement initiation. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential to initiate the process and confirm budget availability.

All seventy-nine (79) procurement activities, amounting to Le 1,804,599,000 (One billion, eight hundred and four million, five hundred and ninety-nine thousand Leones), were executed using the non-competitive Request for Quotation (RFQ) method. The use of the non-competitive RFQ method for all procurement activities raises concerns about the entity's adherence to the principles of competition, transparency, and value for money as stipulated in the Public Procurement Act, 2016. The excessive reliance on RFQs suggests potential splitting of procurements, which violates Section 37(2) of the Act. The entity is advised to aggregate frequently purchased items of a similar nature and employ open competitive methods to sign framework contracts to promote fairness and transparency.

Categories of procurement were as follows: Sixty-eight (68) activities, amounting to Le 1,598,718,000 (One billion, five hundred and ninety-eight million, seven hundred and eighteen thousand Leones), which is 89% of the total procurement value, were for the procurement of goods. Three (3) activities, amounting to Le 12,261,000 (Twelve million, two hundred and sixty-one thousand Leones), representing 1% of the total procurement value, were for works. Eight (8) activities, amounting to Le 193,620,000 (One hundred and ninety-three million, six hundred and twenty thousand Leones), which is 11% of the total procurement value, were for services.



Seven (7) procurement activities, amounting to Le 119,781,000 (One hundred and nineteen million, seven hundred and eighty-one thousand Leones), were not recorded in the contract register. This indicates that the contract register was not updated regularly, raising concerns about the completeness and accuracy of procurement records. It was noted that the documents submitted by awardees were not always valid. Eight (8) awardees submitted invalid documents, amounting to Le 232,104,000 (Two hundred and thirty-two million, one hundred and four thousand Leones), which constitutes 13% of the total procurement value. This failure to provide valid documentation raises questions about the integrity and reliability of the procurement process.

The review further showed that the EGTC 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. However, **all the procurement activities were not evaluated, raising concerns about the effectiveness of the evaluation process.** 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 summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Electricity Generating and Transmission Company (EGTC) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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	79		1,804,599	
Procurement in the Approved Plan	49	62%	1,276,045	71%
Procurement Not in the Plan	30	38%	528,554	29%
Procurement Executed as in Plan	2	3%	21,965	1%
Procurement Not Executed as in Plan	47	59%	1,254,080	69%
SPF-1 Approved	35	44%	977,567	54%
SPF-1 Not Approved	44	56%	827,032	46%
Source of Funding				
Own Source Revenue	79	100%	1,804,599	100%
Categories of Procurement				
Goods	68	86%	1,598,718	89%
Works	3	4%	12,261	1%
Services	8	10%	193,620	11%
Methods of Procurement				
Request for Quotation (RFQ)	79	100%	1,804,599	100%
Contracts Recorded in the Contract Register	72	91%	1,684,818	93%
Contract NOT Recorded in the Contract Register	7	9%	119,781	7%
Contract Payments Done on Time	79	100%	1,804,599	100%
Procurement Not Evaluated	79	100%	1,804,599	100%
Standard Bidding Document Used	79	100%	1,804,599	100%
Documents submitted by the Awardee valid	71	90%	1,572,495	87%
Documents submitted by the Awardee NOT Valid	8	10%	232,104	13%



Compliance Statement: Based on the review of the procurement activities at EGTC for the 2022 financial year, it is evident that the entity has largely complied with the structural and procedural requirements of the Public Procurement Act, 2016. However, significant issues were identified, particularly with the overuse of non-competitive procurement methods (RFQs), lack of SPF-1 approval for 56% of procurement activities, and failure to record seven contracts in the contract register. The use of RFQs for all procurements raises concerns regarding the integrity of the procurement process, as it limits competition and undermines the principles of fairness, transparency, and value for money.

ENVIRONMENTAL PROTECTION AGENCY (EPA)

The National Public Procurement Authority (NPPA) conducted a procurement review of the Environmental Protection Agency (EPA) for the 2022 financial year, in accordance with Section 14(2)(m) of the Public Procurement Act, 2016. The report provides insights into how these procurement activities were executed, including their alignment with the approved procurement plan, funding sources, procurement methods, contract management, and compliance with relevant procurement laws and regulations.

A total of ninety-eight (98) procurement activities were reported, amounting to Le 398,650,820.11 (Three Hundred and Ninety-Eight Million, Six Hundred and Fifty Thousand, Eight Hundred and Twenty Leones, One Hundred and Twenty-Five Cents). 7% of the number of activities were funded by the Government of Sierra Leone (GoSL), amounting to Le 26,578,312 and 67% of the number of activities were funded through the EPA's own source revenue, amounting to Le 267,213,899 and the remaining 26% of the number of activities were funded by donors, amounting to Le 104,858,610.

Out of the ninety-eight (98) procurement activities reviewed, the data revealed that 76 activities (78% of the total number) were in the approved procurement plan, with a value of Le 285,841,763.29 (72% of total procurement value) and 22 activities (22% of the total number) were unplanned, totaling Le 112,809,056 (28% of the total value) in violation of Section 29 of the PPA, 2016. It was further observed that 56 activities (57% of the total number) were executed according to the approved plan, amounting to Le 34,151,857 (9% of total procurement value), whereas 27 activities (28% of the total number) were not executed as planned, amounting to Le 280,816,801 (70% of total procurement value). It was also noted that 15 activities (21% of total value) were executed but were not included in the approved plan. The entity should have updated the plan as mandated in Section 29 (6) of the Act to reflect actual implementation of procurement activities.

The categories of procurement were as follows: Goods: 56 activities (57% of total procurements), totaling Le 162,348,144.28 (41% of total procurement value). Works: 2 activities (2% of total procurements), totaling Le 25,116 (0.01% of total procurement value). Services: 40 activities (41% of total procurements), totaling Le 236,277,559.83 (59% of total procurement value).



The procurement methods were as follows: National Competitive Bidding (NCB): 4 activities (4% of total procurements), totaling Le 106,987,033.75 (27% of total procurement value). Request for Quotation (RFQ): 93 activities (95% of total procurements), totaling Le 262,637,786.36 (66% of total procurement value). Other Methods (e.g., Proforma Invoice): 1 activity (1% of total procurements), totaling Le 29,026,000 (7% of total procurement value). The excessive use of RFQs, accounting for 66% of the total procurement value, suggests a lack of proper planning and an over-reliance on non-competitive methods, which hinders transparency and value for money. The review further revealed that 2 (2) of the activities amounting 65% of the total value of activities with threshold above RFQ was executed by the entity using RFQ. 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.

The data further revealed that 54 activities (55% of total procurements), totaling Le 238,317,117 (60% of total procurement value). Failure to record contracts in the contract register is a serious concern, as it indicates non-compliance with procurement regulations and raises questions about the completeness of procurement records. Disturbingly, it was observed that 97 activities (99% of total procurements), totaling Le 369,624,820 (93% of total procurement value) were not evaluated. The failure to evaluate procurement activities indicates a lack of due diligence and proper oversight, raising concerns about the effectiveness of the evaluation process. The review also revealed that 47 activities (Le 215,316,359), 54% of the value, had invalid documents; and 1 activity (Le 29,026,000) had no documents available. It was also observed that 4 activities (4% of total procurements) did not have SPF-1 approval, totaling Le 1,959,238 (0.49% of total procurement value). The lack of SPF-1 approval violates the legal framework. Despite the lack of capacity training programs for procurement staff, the EPA ensured timely contract payments and maintained a legal framework for procurement activities.

The procurement review for the EPA reveals several areas of non-compliance with procurement regulations, particularly with regard to unapproved activities, the excessive use of non-competitive procurement methods, failure to record contracts, and the lack of procurement evaluation. The EPA should take corrective actions to address these issues, including enhancing planning, improving the use of competitive procurement methods, ensuring timely submission of reports to NPPA, and maintaining an updated contract register. However, the entity does not submit monthly procurement reports using the standard procurement forms six (SPF-6).

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Environmental Protection Agency (EPA) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		398,650,820	
Procurement in the Approved Plan	76	78%	285,841,763	72%
Procurement Not in the Plan	22	22%	112,809,056	28%
Procurement Executed as in Plan	56	57%	34,151,857	9%
Procurement Not Executed as in Plan	27	28%	280,816,801	70%
SPF-1 Approved	94	96%	396,611,576	99%
SPF-1 Not Approved	4	4%	1,959,238	0.49%
Source of Funding				
Government of Sierra Leone (GoSL)	5	5%	26,578,312	7%
Own Source Revenue	87	89%	267,213,899	67%
Donor	6	6%	104,858,610	26%
Categories of Procurement				
Goods	56	57%	162,348,144	41%
Works	2	2%	25,116	0.01%
Services	40	41%	236,277,560	59%
Methods of Procurement				
National Competitive Bidding (NCB)	4	4%	106,987,034	27%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	1	1%	29,026,000	7%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	2%	2,167,319	1%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	2%	104,819,715	26%
Procurement above RFQ threshold Executed using RFQ	2	2%	260,786,876	65%
Contracts Recorded in the Contract Register	43	44%	131,307,703	33%
Contract NOT Recorded in the Contract Register	54	55%	238,317,117	60%
Contract Payments Done on Time	96	98%	398,448,195	100%
Contract Payments NOT Done on Time	2	2%	202,625	0.05%
Procurement Evaluated	1	1%	29,026,000	7%
Procurement Not Evaluated	97	99%	369,624,820	93%
Standard Bidding Document Used	98	100%	398,650,820	100%
Documents submitted by the Awardee valid	50	51%	154,308,461	39%
Documents submitted by the Awardee NOT Valid	47	48%	215,316,359	54%
Documents submitted by the Awardee NOT Available	1	1%	29,026,000	7%



Compliance Statement: The EPA's procurement activities for the 2022 financial year show significant compliance with key procurement practices, including maintaining a functional procurement unit, having approved procurement plans, and using standard bidding documents. However, the following compliance issues identified were non-execution of procurement activities as planned (28 activities, 70% of the value), excessive reliance on RFQs and non-competitive procurement methods, non-submission of monthly SPF-6 reports, Failure to record 54 activities in the contract register and limited procurement evaluation. The EPA should ensure full compliance with the Public Procurement Act, 2016, and to achieve better procurement outcomes in the future.

EMBASSY OF SIERRA LEONE IN BELGIUM

As mandated by Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement activities at the Embassy of Sierra Leone in Belgium. The review aimed to assess compliance with the Public Procurement Act, 2016 and evaluate adherence to standard procurement practices. The findings reveal significant gaps and deficiencies in the procurement processes, demonstrating a complete lack of compliance with the Act's provisions and a failure to implement proper procurement infrastructure and controls.

A total of 14 (fourteen) procurement activities, valued at Le 1,075,644 (One Million Seventy-Five Thousand Six Hundred and Forty-Four Leones), were reviewed. These activities were funded by the Government of Sierra Leone (GoSL) through the consolidated fund. Notably, 100% of these activities were unplanned and unapproved, directly contravening the provisions of Section 29 (1 & 2) of the Public Procurement Act. The review highlighted key issues including the lack of an established procurement unit, absence of a procurement plan, inadequate legal framework, and the use of non-competitive procurement methods. All procurements were funded by the Government of Sierra Leone (GoSL) through the consolidated fund

These deficiencies indicate a complete lack of basic procurement infrastructure and capacity, violating the requirements of the Public Procurement Act, 2016. All 24 procurements (100%) were carried out using non-competitive methods, including Direct Sourcing and Proforma Invoices, referred to as "others". This practice is illegal and contravenes the established procurement legal framework. The use of such unapproved procurement methods shows a disregard for legal procurement procedures and highlights a need for immediate reform, which further illustrates the lack of proper procurement planning and execution.

All the activities were for the procurement of goods using Direct Sourcing and Proforma Invoices, referred to as "others". The Embassy does not maintain a contract register, violating the legal framework. All the activities lacked unique procurement numbers, making tracking and accountability difficult. This further increases the risk of fraud and inefficiency. **All the procurement activities were not evaluated, raising concerns about the effectiveness of the evaluation process** and awardee documents were



unavailable for all the 14 activities, further undermining the integrity of the process and hindering transparency and accountability in the procurement landscape. The review further revealed that funds availability approval using standard procurement form one (SPF-1) was not obtained for all the activities, indicating lapses in internal control over procurement initiation. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential to initiate the process and confirm budget availability.

The review revealed a **complete lack of compliance** with the Public Procurement Act, 2016 in the procurement activities at the Embassy of Sierra Leone in Belgium. These deficiencies point to severe gaps in the procurement infrastructure and capacity at the Embassy, requiring urgent reform and adherence to legal procurement practices to ensure accountability, transparency, and effective use of public funds.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

EMBASSY OF SIERRA LEONE IN BELGIUM 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	14		1,075,644	
Procurement Not in the Plan	14	100%	1,075,644	100%
SPF-1 Not Approved	14	100%	1,075,644	100%
Source of Funding				
Government of Sierra Leone (GoSL)	14	100%	1,075,644	100%
Categories of Procurement				
Goods	14	100%	1,075,644	100%
Methods of Procurement				
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	14	100%	1,075,644	100%
Contract NOT Recorded in the Contract Register	14	100%	1,075,644	100%
Procurement Activities without Procurement Numbers	14	100%	1,075,644	100%
Contract Payments Done on Time	14	100%	1,075,644	100%
Procurement Not Evaluated	14	100%	1,075,644	100%
Documents submitted by the Awardee NOT Available	14	100%	1,075,644	100%

ERNEST BAI KOROMA UNIVERSITY OF SCIENCE AND TECHNOLOGY (MAGBURAKA)

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 Ernest Bai Koroma University of Science and Technology (Magburaka) for the financial year 2022. This report summarizes the findings based on documents presented during the review process.

A total of 13 (thirteen) activities amounting to Le 130,733 (One Hundred and Thirty Thousand, Seven Hundred and Thirty-Three Leones) were reported as activities implemented during the 2022 financial year. All procurement activities (100%) were funded by the Government of Sierra Leone through the Consolidated Fund. The review



further showed that 12 (twelve) of the activities amounting to (one hundred and twenty-nine thousand seven hundred and thirty-two Leones and five cents Le129,732.5) representing 99% of the value of procurements were reported as planned, whilst the remaining one (1) activity amounting to Le1,000 (one thousand Leones) being 1% of the value of procurements were not planned, in violation of Section 29 of the PPA, 2016. The data further shows that 10 (Ten) activities amounting to Le 86,050 (66% of the total value) were executed as planned whilst the 3 (three) activities amounting to Le 44,683 (34% of the total value) were not executed in line with the approved procurement plan. The entity should have updated the plan as mandated in Section 29 (6) of the Act to reflect actual implementation of procurement activities.

All thirteen (13) activities were for the procurement of Goods using the National Competitive Bidding (NCB) and Request for Quotation (RFQ) respectively. Based on the information, only One (1) activity amounting to Le 8,682.5 (7% of the total value) was executed using NCB, whereas the remaining twelve (12) activities amounting to Le 122,050 (93% of the total value) were executed using the RFQ. 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 SPF-1 forms reviewed, funds availability approval was not given for one (1) procurement activity that was executed. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential to initiate the process and confirm budget availability. The data showed that five (5) awardees submitted invalid documents, amounting to Le 70,833 (54% of the total value) and none of the procurement activities were evaluated, which further undermines the integrity of the procurement process. The entity should strengthen processes for validating awardee documents to reduce the high percentage of invalid submissions. All thirteen (13) procurement activities amounting to Le 130,732.5 (100%) were recorded in the Contract Register, and payments were made on time. The entity fails to submit monthly procurement reports using the standard procurement form six (SPF-6) as mandated by the legal framework.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Ernest Bai Koroma University of Science and Technology (Magburaka) 2022 Procurements Overview		
Indicators	Outcomes (Yes/No)	
Procurement Systems Review		
Established Procurement Unit	Yes	
Procurement Staff Available	Yes	
Conducive Procurement Office	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	
Capacity Training Program for Procurement Staff	No	
Functioning Procurement Committee Available	Yes	
Legal Framework Available (PP Act, Regulation, Manual)	Yes	
Goods Received and inspection Committee Available	Yes	
Contract Register 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		130,733	
Procurement in the Approved Plan	12	92%	129,733	99%
Procurement Not in the Plan	1	8%	1,000	1%
Procurement Executed as in Plan	10	77%	86,050	66%
Procurement Not Executed as in Plan	3	23%	44,683	34%
SPF-1 Approved	12	92%	129,733	99%
SPF-1 Not Approved	1	8%	1,000	1%
Source of Funding				
Government of Sierra Leone (GoSL)	13	100%	130,733	100%
Categories of Procurement				
Goods	13	100%	130,733	100%
Methods of Procurement				
National Competitive Bidding (NCB)	1	8%	8,683	7%
Request for Quotation (RFQ)	12	92%	122,050	93%
Contracts Recorded in the Contract Register	13	100%	130,733	100%
Contract Payments Done on Time	13	100%	130,733	100%
Procurement Not Evaluated	13	100%	130,733	100%
Documents submitted by the Awardee valid	8	62%	59,900	46%
Documents submitted by the Awardee NOT Valid	5	38%	70,833	54%

ERNEST BAI KOROMA UNIVERSITY OF SCIENCE AND TECHNOLOGY (MAKENI)

The National Public Procurement Authority (NPPA), as mandated by Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review at the Ernest Bai Koroma University of Science and Technology (Makeni). The review examined procurement processes, compliance, and adherence to the Public Procurement Act, 2016, during the 2022 financial year.

Based on the documents presented for review, four (4) activities were executed amounting to Le 52,490 (Fifty-two thousand four hundred and ninety Leones). All four (4) procurement activities were 100% funded by the Government of Sierra Leone through the consolidated fund. The activities were not planned in violation of section 29 of the Public Procurement Act, 2016.

All four (4) activities were for the procurement of goods and were executed using the non-competitive Request for Quotation (RFQ) method. Based on SPF-1 forms reviewed, funds availability approval was not given for two (2) activities, totaling Le 29,000 (Twenty-nine thousand Leones), which is 55% of the total value. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential to initiate the process and confirm budget availability. Invalid documents were submitted for two (2) procurements, amounting to Le 13,490 (Thirteen thousand four hundred and ninety Leones), representing 26% of the total value. **All the procurement activities were not evaluated, raising concerns about the effectiveness of the evaluation process.**

It was noted that the entity does not submit their monthly procurement reports using the standard procurement form six (SPF-6) as required by law. The entity should strengthen compliance with procurement planning processes to ensure all activities are executed within approved plans. While foundational procurement systems and structures are in



place, gaps in compliance, transparency, and adherence to procurement regulations need urgent attention to improve accountability and performance in procurement activities.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Ernest Bai Koroma University of Science and Technology (Makeni) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		52,490	
Procurement Not in the Plan	4	100%	52,490	100%
SPF-1 Approved	2	50%	23,490	45%
SPF-1 Not Approved	2	50%	29,000	55%
Source of Funding				
Government of Sierra Leone (GoSL)	4	100%	52,490	100%
Categories of Procurement				
Goods	4	100%	52,490	100%
Methods of Procurement				
Request for Quotation (RFQ)	4	100%	52,490	100%
Contracts Recorded in the Contract Register	4	100%	52,490	100%
Contract Payments Done on Time	4	100%	52,490	100%
Procurement Not Evaluated	4	100%	52,490	100%
Documents submitted by the Awardee valid	2	50%	39,000	74%
Documents submitted by the Awardee NOT Valid	2	50%	13,490	26%

FINANCIAL INTELLIGENCE UNIT (FIU)

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 Financial Intelligence Unit (FIU) for the financial year 2022. The review was based on documents presented for evaluation, which covered a total of 27 (twenty-seven) procurement activities with a total value of Le 77,768,559.3 (seventy-seven million seven hundred sixty-eight thousand five hundred fifty-nine Leones and three cents). All of the activities were funded by the Government of Sierra Leone (GoSL) through the consolidated fund.



The data revealed that all the 27 (twenty-seven) activities amounting to 100% of the total value were reported as planned procurement activities executed by the entity. This is compliance with Section 29 of the PPA, 2016. The data further showed that out of the 27 procurements, 25 activities (93% of total activities), amounting to Le 73,734,582 (Seventy-three Million, Seven Hundred Thirty-four Thousand, Five Hundred Eighty-two Leones), were executed in accordance with the approved procurement plan. 2 activities (7% of total activities), amounting to Le 4,033,977 (Four Million, Thirty-three Thousand, Nine Hundred Seventy-seven Leones), were not executed in line with the approved procurement plan. The entity should have updated the plan as mandated in Section 29 (6) of the Act to reflect actual implementation of procurement activities.

The categories of procurement for the year 2022 were as follows: Goods: 23 activities (85% of total activities), amounting to Le 77,710,689.3 (Seventy-seven Million, Seven Hundred Ten Thousand, Six Hundred Eighty-nine Leones and Three Cents), representing 99.93% of the total procurement value. Works: 1 activity (4% of total activities), amounting to Le 1,390 (One Thousand, Three Hundred Ninety Leones), representing 0.002% of the total procurement value. Services: 3 activities (11% of total activities), amounting to Le 56,480 (Fifty-six Thousand, Four Hundred Eighty Leones), representing 0.07% of the total procurement value.

All procurement activities, totaling Le 77,768,559.3 (100%), were executed through the Request for Quotation (RFQ) method. The use of the non-competitive RFQ method undermines the principles of competition, fairness, and transparency in public procurement, violating Section 37(2) of the Public Procurement Act of 2016. The entity should have aggregated similar procurement items and used open competitive methods to ensure transparency and value for money.

The review revealed that all 27 activities (100%) were executed with SPF-1 approval, indicating that there were no instances where procurement activities were initiated without budgetary confirmation and authorization. The review identified that 4 activities (15% of total activities), amounting to Le 77,169,500 (Seventy-seven Million, One Hundred Sixty-nine Thousand, Five Hundred Leones), were implemented without unique procurement numbers. The absence of procurement numbers compromises the transparency of procurement activities and complicates monitoring and tracking. Unique procurement numbers are essential for preventing duplication and ensuring efficient procurement management. The FIU failed to submit monthly procurement reports as mandated by law. This non-compliance impedes the monitoring and accountability mechanisms set forth by the NPPA. All procurements were executed without a formal evaluation process, further undermining transparency and accountability in the procurement process. All contracts (27 activities) were recorded in the Contract Register, and payments for all contracts were made on time, amounting to the total value of Le 77,768,559.3. The documents submitted by the awardees were found to be valid for all procurement activities. **All the procurement activities were not evaluated, raising concerns about the effectiveness of the evaluation process.**

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Financial Intelligence Unit (FIU) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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	27		77,768,559	
Procurement in the Approved Plan	27	100%	77,768,559	100%
Procurement Executed as in Plan	25	93%	73,734,582	95%
Procurement Not Executed as in Plan	2	7%	4,033,977	5%
SPF-1 Approved	27	100%	77,768,559	100%
Source of Funding				
Government of Sierra Leone (GoSL)	27	100%	77,768,559	100%
Categories of Procurement				
Goods	23	85%	77,710,689	99.93%
Works	1	4%	1,390	0.002%
Services	3	11%	56,480	0.07%
Methods of Procurement				
Request for Quotation (RFQ)	27	100%	77,768,559	100%
Contracts Recorded in the Contract Register	27	100%	77,768,559	100%
Procurement Activities without Procurement Numbers	4	15%	77,169,500	99%
Contract Payments Done on Time	27	100%	77,768,559	100%
Procurement Not Evaluated	27	100%	77,768,559	100%
Documents submitted by the Awardee valid	27	100%	77,768,559	100%

FOURAH BAY COLLEGE (FBC)

The National Public Procurement Authority (NPPA), as mandated under Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review of Fourah Bay College (FBC) for the 2022 financial year. The review assessed compliance with procurement processes and legal requirements based on documentation provided by FBC.

Based on the review, FBC reported a total of 25 (twenty-five) procurement activities valued at Le 4,525,501.50 (four million, five hundred and twenty-five thousand, five hundred and one Leones and fifty cents). These activities were funded through the Government of Sierra Leone (GoSL) using 18 activities valued at Le 1,764,555 (one million, seven hundred and sixty-four thousand, five hundred and fifty-five Leones), representing 39% of the total and Own Source Revenue through 7 (seven) activities valued at Le 2,760,947 (two million, seven hundred and sixty thousand, nine hundred and forty-seven Leones), representing 61% of the total.



The review shows that 22 activities being 88% of the total procurement activities valued at Le 3,530,902.50 (three million, five hundred and thirty thousand, nine hundred and two Leones and fifty cents) were planned, but the remaining 3 activities being 12% of the number of activities amounting to Le 994,599 (nine hundred and ninety-four thousand, five hundred and ninety-nine Leones) were executed without being part of the approved procurement plan. This constitutes a violation of Section 29 of the Public Procurement Act of 2016, which mandates that all procurement should align with an approved plan. The data reveals that 19 activities representing 76% of the activities amounting to Le 1,843,355 (One Million, Eight Hundred and Forty-Three Thousand, Three Hundred and Fifty-Five Leones) were executed contrary to the approved procurement plan, which is a significant concern as it raises issues regarding compliance and the efficient use of funds. The entity should have updated the plan as mandated in Section 29 (6) of the Act to reflect actual implementation of procurement activities.

The data revealed that four (4) procurement activities lacked SPF-1 approval, which is essential for confirming the availability of funds and initiating the procurement process. This non-compliance suggests issues in budgetary authorization and confirms the need for adherence to established procurement procedures. One activity valued at Le 943,209 (nine hundred and forty-three thousand, two hundred and nine Leones) was not recorded in the contract register. One activity within the competitive threshold was not submitted to NPPA for review, violating Section 14(2)(p) of the Public Procurement Act, 2016. One (1) activity with a value of Le 943,209 (Nine Hundred and Forty-Three Thousand, Two Hundred and Nine Leones) was implemented without unique procurement numbers. This undermines transparency and makes tracking and monitoring very difficult. The use of procurement numbers helps prevent duplication of procurement requirements

The procurement methods used were National Competitive Bidding (NCB), Request for Quotation (RFQ), Restricted Bidding and Others (Proforma Invoice, Internal Memo, etc.) respectively. 4 Activities amounting to Le 2,630,757 (Two Million, Six Hundred and Thirty Thousand, Seven Hundred and Fifty-Seven Leones) were executed using NCB, 19 activities valued at Le 823,630 (Eight Hundred and Twenty-Three Thousand, Six Hundred and Thirty Leones) were implemented through RFQ, one (1) activity amounting to Le 127,906 (One Hundred and Twenty-Seven Thousand, Nine Hundred and Six Leones) was executed using Restricted Bidding and the remaining one (1) activity valued at Le 943,209 (Nine Hundred and Forty-Three Thousand, Two Hundred and Nine Leones) was executed using Other methods like proforma invoice, internal memo. 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, and undermines transparency, accountability, fairness, and value for money principles.

The procurement activities of Fourah Bay College (FBC) for the financial year 2022 encompassed three main categories: Goods, Works, and Services. The procurement of Goods accounted for 14 (fourteen) activities amounted to Le 1,630,483 (One Million, Six Hundred and Thirty Thousand, Four Hundred and Eighty-Three Leones). The procurement of Works accounted for 4 (four) amounting to Le 1,536,454 (One Million, Five Hundred and Thirty-Six Thousand, Four Hundred and Fifty-Four Leones) and the procurement of Services amounted to 7 (seven) valued at Le 1,358,565 (One Million,



Three Hundred and Fifty-Eight Thousand, Five Hundred and Sixty-Five Leones). The procurement of goods represented the largest portion of activities (56%) but accounted for 36% of the total procurement value.

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 table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Fourah Bay College (FBC) 2022 Procurements Overview	
Indicators	Outcomes (Yes/No)
Procurement Systems Review	
Established Procurement Unit	Yes
Procurement Staff Available	Yes
Conducive Procurement Office	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
Capacity Training Program for Procurement Staff	No
Functioning Procurement Committee Available	Yes
Legal Framework Available (PP Act, Regulation, Manual)	Yes
Goods Received and Inspection Committee Available	Yes
Contract Register Available	Yes
Monthly Submission of SPF-6 Report to NPPA	No

Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Ls)	% Value of Procurements
Total Procurement	25		4,525,502	
Procurement in the Approved Plan	22	88%	3,530,903	78%
Procurement Not in the Plan	3	12%	994,599	22%
Procurement Executed as in Plan	4	16%	2,530,757	58%
Procurement Not Executed as in Plan	19	76%	1,843,355	41%
SPF-1 Approved	21	84%	2,441,255	54%
SPF-1 Not Approved	4	16%	2,084,234	46%
Source of Funding				
Government of Sierra Leone (GoSL)	18	72%	1,764,555	39%
Own Source Revenue	7	28%	2,760,947	61%
Categories of Procurement				
Goods	14	56%	1,630,483	36%
Works	4	16%	1,536,454	34%
Services	7	28%	1,358,565	30%
Methods of Procurement				
National Competitive Bidding (NCB)	4	16%	2,530,757	58%
Request for Quotation (RFQ)	19	76%	823,630	18%
Restricted Bidding	1	4%	127,906	3%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	1	4%	943,209	21%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	3	12%	2,523,207	58%
Procurement Not Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	4%	127,906	3%
Contracts Recorded in the Contract Register	24	96%	3,582,293	79%
Contract Not Recorded in the Contract Register	1	4%	943,209	21%
Procurement Activities without Procurement Numbers	1	4%	943,209	21%
Contract Payments Done on Time	5	20%	1,689,832	37%
Contract Payments Not Done on Time	20	80%	2,835,670	63%
Procurement Not Evaluated	24	96%	3,582,293	79%
Standard Bidding Document Used	23	92%	3,454,387	76%
Standard Bidding Document Not Used	2	8%	1,071,115	24%
Documents submitted by the Awardee valid	23	92%	3,454,387	76%
Documents submitted by the Awardee Not Valid	1	4%	127,906	3%
Documents submitted by the Awardee Not Available	1	4%	943,209	21%



FREETOWN CITY COUNCIL (FCC)

The NPPA conducted a procurement review of the Freetown City Council (FCC) for the financial year under review, in accordance with Section 14(2)(m) of the Public Procurement Act, 2016. Based on the documents provided, FCC executed 128 procurement activities with a total value of Le 3,781,474,088 (three billion, seven hundred and eighty-one million, four hundred and seventy-four thousand, and eighty-eight Leones). The activities were financed through three primary funding sources: the Government of Sierra Leone (GoSL), Own Source Revenue, and Donor funds. The data showed that 74 activities (58% of total procurements) amounting to Le 6,903,934 (0.2% of total value) were financed by the Government of Sierra Leone (GoSL) through the consolidated revenue fund, 53 activities (41% of total procurements) amounting to Le 3,774,560,654 (99.8% of total value) were funded from Own Source Revenue and 1 activity (1% of total procurements) valued at Le 9,500 (0.0003% of total value) was Donor Funding.

However, significant instances of non-compliance were observed, including the execution of unplanned procurement activities, excessive reliance on the Request for Quotation (RFQ) method, and inadequate budgetary confirmations. These actions contravene key provisions of the Public Procurement Act, 2016, and indicate gaps in planning, transparency, and adherence to best practices.

The records showed that 94 activities valued at Le 3,779,150,182 (99.9%) were reported as planned procurement whilst the remaining 34 activities valued at Le 2,323,906 (0.1%) were unplanned and unapproved activities executed by the entity. From the review, only 57 of the activities amounting to Le 3,777,244,620 (99.9%) of the value were executed in conformity with the entity's approved plan whereas 41 of the activities valued at Le 2,141,954 (0.1%) were contrary implemented to the approved procurement plan of the entity. 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 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). Review of SPF-1 data showed that 98 activities amounting to Le 3,779,065,742 (99.9%) were executed without 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 categories of procurement executed were for Goods, Works and Services. The procurement of Goods executed through 71 (55%) activities amounting to Le 3,776,951,522 of the value. Works procurement through 23 activities (18%) was implemented that amounted to Le 2,027,059 of the value. The procurement of Service through 34 activities (27%), amounting to Le 2,495,507 of the value during the year under review.

The methods of procurement used were National Competitive Bidding (NCB) and Request for Quotation (RFQ). Disappointingly, implementation of activities using RFQ accounted for the highest number of procurement activities. 113 activities amounting to Le 5,236,011 of the values were executed using RFQ and only 15 activities that amounted to Le 3,776,238,077 (99.9%) of the value was implemented through NCB method. The review further revealed that six (6) activities were 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 data showed that **all 128 procurement activities were not evaluated, raising concerns about the effectiveness of the evaluation process**. The documents submitted by the awardees for 7 (seven) activities were found to be invalid.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Freetown City Council (FCC) 2022 Procurements Overview			
Indicators	Outcomes (Yes/No)		
Procurement Systems Review			
Established Procurement Unit	Yes		
Procurement Staff Available	Yes		
Conducive Procurement Office	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		
Capacity Training Program for Procurement Staff	No		
Functioning Procurement Committee Available	Yes		
Legal Framework Available (PP Act, Regulation, Manual)	Yes		
Goods Received and Inspection Committee Available	Yes		
Contract Register 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	128		3,781,474,088	
Procurement in the Approved Plan	94	73%	3,779,150,182	99.9%
Procurement Not in the Plan	34	27%	2,323,906	0.1%
Procurement Executed as in Plan	57	45%	3,777,244,620	99.9%
Procurement Not Executed as in Plan	41	32%	2,141,954	0.1%
SPF-1 Approved	30	23%	2,408,346	0.1%
SPF-1 Not Approved	98	77%	3,779,065,742	99.9%
Source of Funding				
Government of Sierra Leone (GoSL)	74	58%	6,903,934	0.2%
Own Source Revenue	53	41%	3,774,560,654	99.8%
Donor	1	1%	9,500	0.0003%
Categories of Procurement				
Goods	71	55%	3,776,951,522	100%
Works	23	18%	2,027,059	0.1%
Services	34	27%	2,495,507	0.1%
Methods of Procurement				
National Competitive Bidding (NCB)	15	12%	3,776,238,077	99.9%
Request for Quotation (RFQ)	113	88%	5,236,011	0.1%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	9	7%	3,775,274,540	99.8%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	2%	851,230	0.02%
Procurement above RFQ threshold Executed using RFQ	6	5%	802,193	0.02%
Contracts Recorded in the Contract Register	127	99%	3,781,448,213	100%
Contract NOT Recorded in the Contract Register	1	1%	25,875	0.001%
Contract Payments Done on Time	94	73%	3,778,946,542	99.9%
Contract Payments NOT Done on Time	34	27%	2,527,546	0.1%
Procurement Not Evaluated	128	100%	3,781,474,088	100%
Documents submitted by the Awardee valid	121	95%	3,781,153,136	99.99%
Documents submitted by the Awardee NOT Valid	7	5%	320,952	0.01%

Compliance Statement: The Freetown City Council complied with most procurement requirements, especially in contract registration and procurement planning. However, challenges were identified, including non-compliance with the submission of SPF-6 reports, lack of capacity training for procurement staff, and a significant portion of procurements executed outside the approved plan, the excessive use of RFQ method, delay in contract payments and invalid documents are compliance issues that need addressing by the entity.

FREETOWN TEACHERS COLLEGE (FTC)

The National Public Procurement Authority (NPPA) undertook a procurement review at the Freetown Teachers College (FTC) for the 2022 financial year. This review aimed to assess the procurement activities conducted by FTC, in compliance with the Public Procurement Act, 2016, and to identify any discrepancies or non-compliance with the legal framework. A total of seven (7) procurement activities, amounting to Le 2,159,770,250 (Two billion one hundred and fifty-nine million, seven hundred and seventy thousand, two hundred and fifty Leones), were reported as implemented during the year.



Based on the records, 20% (Le 440,819,500) of the value of activities were funded by Government of Sierra Leone and 80% (Le 1,718,950,750) were financed through Own Source Revenue.

Procurement activities in the approved plan amounted to 6 (86% of total procurements) valued at Le 2,095,833,750 (Two billion, ninety-five million, eight hundred and thirty-three thousand, seven hundred and fifty Leones) being 97% of total procurement value and one (1) activity was procurement not in the approved plan amounting to Le 63,936,500 (Sixty-three million, nine hundred and thirty-six thousand, five hundred Leones) being 3% of total procurement value. The records show that 1 activity (14% of total procurements) valued at Le 1,216,640,000 (One billion, two hundred and sixteen million, six hundred and forty thousand Leones) representing 56% of total procurement value was executed as per plan. Five (5) activities (71% of total procurements) valued at Le 879,193,750 (Eight hundred and seventy-nine million, one hundred and ninety-three thousand, seven hundred and fifty Leones) being 41% of total procurement value were not executed as per the approved procurement plan. The entity should have updated the plan as mandated in Section 29 (6) of the Act to reflect actual implementation of procurement activities.

The categories of procurement were as follows: Goods: 6 activities (86% of total procurements) valued at Le 943,130,250 (Nine hundred and forty-three million, one hundred and thirty thousand, two hundred and fifty Leones) being 44% of total procurement value. Works: 1 activity (14% of total procurements) valued at Le 1,216,640,000 (One billion, two hundred and sixteen million, six hundred and forty thousand Leones) being 56% of total procurement value.

The methods of procurement were as follows: National Competitive Bidding (NCB): 6 activities (86% of total procurements) valued at Le 2,095,833,750 (Two billion, ninety-five million, eight hundred and thirty-three thousand, seven hundred and fifty Leones) representing 97% of total procurement value. Request for Quotation (RFQ): 1 activity (14% of total procurements) valued at Le 63,936,500 (Sixty-three million, nine hundred and thirty-six thousand, five hundred Leones) being 3% of total procurement value.

Four (4) activities (57% of total procurements) valued at Le 1,811,955,750 (One billion, eight hundred and eleven million, nine hundred and fifty-five thousand, seven hundred and fifty Leones) representing 84% of total procurement value had no SPF-1 approved. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential to initiate the process and confirm budget availability. All the procurement activities were implemented without assigning 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 data showed that **all seven (7) procurement activities were not evaluated, raising concerns about the effectiveness of the evaluation process.** The documents submitted by the awardees for one activity were found to be invalid. 3 activities were not submitted for NPPA review and endorsement as required by Section 14(2)(p) of the Public Procurement Act, 2016. FTC has not been submitting its monthly procurement reports using the standard SPF-6 form as required by the legal framework.



The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Freetown Teachers College (FTC) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		2,159,770,250	
Procurement in the Approved Plan	6	86%	2,095,833,750	97%
Procurement Not in the Plan	1	14%	63,936,500	3%
Procurement Executed as in Plan	1	14%	1,216,640,000	56%
Procurement Not Executed as in Plan	5	71%	879,193,750	41%
SPF-1 Approved	3	43%	347,814,500	16%
SPF-1 Not Approved	4	57%	1,811,955,750	84%
Source of Funding				
Government of Sierra Leone (GoSL)	4	57%	440,819,500	20%
Own Source Revenue	3	43%	1,718,950,750	80%
Categories of Procurement				
Goods	6	86%	943,130,250	44%
Works	1	14%	1,216,640,000	56%
Methods of Procurement				
National Competitive Bidding (NCB)	6	86%	2,095,833,750	97%
Request for Quotation (RFQ)	1	14%	63,936,500	3%
Contracts Recorded in the Contract Register	7	100%	2,159,770,250	100%
Procurement Activities without Procurement Numbers	7	100%	2,159,770,250	100%
Contract Payments Done on Time	7	100%	2,159,770,250	100%
Procurement Not Evaluated	7	100%	2,159,770,250	100%
Documents submitted by the Awardee valid	6	86%	2,095,833,750	97%
Documents submitted by the Awardee NOT Valid	1	14%	63,936,500	3%

GOVERNMENT PRINTING DEPARTMENT (GPD)

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 Government Printing Department (GPD) for the 2022 financial year. The review assessed the procurement activities undertaken by GPD, focusing on compliance with procurement



regulations and identifying any issues of non-compliance. During the 2022 financial year, GPD implemented three (3) procurement activities, with a total value of Le 192,360,000 (one hundred and ninety-two million three hundred and sixty thousand Leones). All activities were fully funded by the Government of Sierra Leone through the consolidated fund.

All three activities were included in the approved procurement plan. 2 activities (totaling Le 192,250,000, or 99.9% of the total value) were executed as planned and the remaining 1 activity (totaling Le 110,000, or 0.1% of the total value) was not executed as planned, which violates Section 29 (6) of the PPA, 2016.

The procurement activities used the non-competitive Request for Quotation (RFQ) method. All three activities, totaling Le 192,360,000, were executed using this method, which raises concerns regarding the lack of competition in the procurement process. Based on the records, 2 activities, totaling Le 94,110,000 (49% of the total procurement value) were for the procurement of Goods and 1 activity, totaling Le 98,250,000 (51% of the total procurement value) was for the procurement of Works.

Funds availability approval was given for all three activities executed based on the SPF-1 Forms reviewed. There was no record of contracts in the contract register for any of the activities. This is a significant non-compliance, as the contract register is a key component of procurement transparency and accountability. No procurement evaluations were conducted for any of the activities, which is a critical omission as it affects the integrity and accountability of the procurement process. There was no capacity training program in place for procurement staff, which is essential for maintaining compliance with procurement standards and improving efficiency in the procurement process. The GPD did not submit the required monthly SPF-6 report to the NPPA, violating reporting obligations.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Government Printing Department (GPD) 2022 Procurements Overview			
Indicators	Outcomes (Yes/No)		
Procurement Systems Review			
Established Procurement Unit	Yes		
Procurement Staff Available	Yes		
Conducive Procurement Office	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		
Capacity Training Program for Procurement Staff	No		
Functioning Procurement Committee Available	Yes		
Legal Framework Available (PP Act, Regulation, Manual)	Yes		
Goods Received and Inspection Committee Available	Yes		
Contract Register 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		192,360,000	
Procurement in the Approved Plan	3	100%	192,360,000	100%
Procurement Executed as in Plan	2	67%	192,250,000	99.9%
Procurement Not Executed as in Plan	1	33%	110,000	0.1%
SPF-1 Approved	3	100%	192,360,000	100%
Source of Funding				
Government of Sierra Leone (GoSL)	3	100%	192,360,000	100%
Categories of Procurement				
Goods	2	67%	94,110,000	49%
Works	1	33%	98,250,000	51%
Methods of Procurement				
Request for Quotation (RFQ)	3	100%	192,360,000	100%
Contract NOT Recorded in the Contract Register	3	100%	192,360,000	100%
Contract Payments Done on Time	2	67%	192,250,000	99.9%
Contract Payments NOT Done on Time	1	33%	110,000	0.1%
Procurement Not Evaluated	3	100%	192,360,000	100%
Documents submitted by the Awardee valid	3	100%	192,360,000	100%

Compliance Statement: Based on the review, the Government Printing Department (GPD) did not fully comply with the provisions of the Public Procurement Act, 2016. The non-competitive procurement method used, failure to submit activities for NPPA review, lack of contract registration, and the absence of procurement evaluations indicate significant areas of non-compliance.

GUMA VALLEY WATER COMPANY (GVWC)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Guma Valley Water Company (GVWC) in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The review aimed to assess the adherence of GVWC to public procurement laws and ensure efficiency, transparency, and value for money. The review analyzed (sixty-seven) 67 procurement activities executed by GVWC, amounting to Le 529,411,774.98 (Five hundred and twenty-nine million, four hundred and eleven thousand, seven hundred and seventy-four Leones and ninety-eight cents). These activities were funded entirely through Own Source Revenue.

The review revealed that 49 (forty-nine) of the activities that amounting to Le 328,476,464.57 (Three hundred and twenty-eight million, four hundred and seventy-six thousand, four hundred and sixty-four Leones and fifty-seven cents), representing 62% of the total value were reported as planned activities whilst the remaining 18 activities totaling Le 200,935,310.41 (Two hundred million, nine hundred and thirty-five thousand, three hundred and ten Leones and forty-one cents), accounting for 38% of the total value were unplanned and unapproved activities executed by the entity during the year under review.



Disappointingly, only 10 (ten) activities (15%) of the planned procurements, valued at Le 46,135,507.90 (Forty-six million, one hundred and thirty-five thousand, five hundred and seven Leones and ninety cents), were executed as planned. A staggering 44 (forty-four) activities (66%) were executed outside the procurement plan, amounting to Le 426,064,886.67 (Four hundred and twenty-six million, sixty-four thousand, eight hundred and eighty-six Leones and sixty-seven cents), demonstrating a lack of adherence to procurement planning. This shows complete disregard and a high 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 entity should have updated the plan as mandated in Section 29 (6) of the Act to reflect actual implementation of procurement activities. The standard procurement form one (SPF-1) reviewed revealed that eighteen (18) of the activities totaling Le 88,907,423 (Eighty-eight million, nine hundred and seven thousand, four hundred and twenty-three Leones), lacked prior approval from the relevant authorities in line with the procurement initiation process. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential to initiate the process and confirm budget availability.

The procurement categories included goods and works. A total of 58 (fifty-eight) activities involved the procurement of Goods amounting to Le 484,115,020.232 (four Hundred and eighty-four million one hundred and fifteen Thousand and twenty Leones) being 91% of the value, and the remaining nine (9) activities involved Works that amount to Le 45,296,754.75 (forty-five million two hundred and ninety-six thousand seven hundred and fifty-four Leone and seventy-five cents) representing 9% of the value.

Procurement methods employed included the National Competitive Bidding (NCB) executed through 13 (thirteen) valued at Le 48,337,422.812 (9% of total value). Request for Quotation (RFQ) executed through 54 (fifty-four) activities totaling Le 481,074,352.17 (91% of total value). The use of RFQ accounted for the highest number of activities executed during the year under review. 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 undermines the principles of competition, transparency, and fairness in public procurement, reducing the value for money and undermining the effectiveness of the procurement process. The entity should aggregate similar procurement items and use open competitive methods to ensure better outcomes by signing framework contract.

The data further revealed that 6 (six) activities amounting to Le 1,642,224.912 in open competitive threshold were implemented by the entity without submitting the documents to the NPPA for technical review and endorsement as required by Section 14(2)(p) of the PPA, 2016. Disappointingly, thirty (30) activities accounting for 91% of the total value with values above RFQ threshold were executed using RFQ. The extensive use of RFQs, particularly for procurement above the RFQ threshold, suggests a potential violation of Section 37(2) of the Public Procurement Act regarding contract splitting. This undermines the principles of competition, transparency, and fairness.

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 requirements. The data further showed that payments for twenty-five (25) procurement activities amounting to



40% of the total value of activities were not paid in time. Delays in contract payments have far-reaching consequences for all parties involved, especially for SME's with small capital as it will cause financial strain on the contractor resulting in cash flow problems. The importance of procurement planning and budgeting and execution of procurement activities in line with the approved plan and budget will help salvage these situations. **The data showed that all 67 procurement activities were not evaluated, raising concerns about the effectiveness of the evaluation process, which violates Sections 53(1) of the Public Procurement Act of 2016.**

We observed during the review that the awardee documents in the files of 58 (fifty-eight) procurement activity were invalid in contravention of Sections 21 and 53 (2) of the Public Procurement Act, 2016. The lack of legal and supporting documents for an awardee makes it difficult to establish that the award decision was made in a fair, accountable, competitive, and transparent manner. Despite the noted deficiencies, the review found that the entity 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 entity in 2022:

Guma Valley Water Company (GVWC) 2022 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Contract Register 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	67		529,411,775	
Planned Procurement	49	73%	328,476,465	62%
Procurement Not Planned	18	27%	200,935,310	38%
Procurement Executed as in Plan	10	15%	46,135,508	9%
Procurement Not Executed as in Plan	44	66%	426,064,887	80%
Procurement Activity NOT Applicable for Execution as Planned	1	1%	20,648	0.004%
SPF-1 Approved	48	72%	440,504,352	83%
SPF-1 Not Approved	18	27%	88,907,423	17%
Source of Funding				
Own Source Revenue	67	100%	529,411,775	100%
Categories of Procurement				
Goods	58	87%	484,115,020	91%
Works	9	13%	45,296,755	9%
Methods of Procurement				
National Competitive bidding (NCB)	13	19%	48,337,423	9%
Request for Quotation (RFQ)	54	81%	481,074,352	91%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	8	12%	46,521,226	9%
Procurement Not Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	6	9%	1,642,225	0.3%
Contract Recorded in the Contract Register	67	100%	529,411,775	100%
Procurement Activities above RFQ threshold Executed using RFQ	30	45%	480,495,600	91%
Contract Payments Done on Time	42	63%	319,641,139	60%
Contract Payments NOT Done on Time	25	37%	209,770,636	40%
Procurement Not Evaluated	67	100%	529,411,775	100%
Standard Bidding Document Used	65	97%	529,399,540	100%
Standard Bidding Document Not Used	2	3%	12,235	0.002%
Invitations for Bids (IFB) Advertised	12	18%	47,878,029	9%
Invitations for Bids (IFB) Not Advertised	1	1%	459,394	0.1%

Compliance Statement: The 2022 procurement activities at GVWC reveal significant non-compliance with the Public Procurement Act, 2016. Despite having a structured procurement unit and staff, GVWC displayed poor discipline in planning, approval processes, and compliance with legal frameworks. The entity must address these deficiencies to improve procurement practices, enhance transparency, and ensure value for money in its procurement processes.

HOUSE OF PARLIAMENT (HOP)

In accordance with Section 14(2)(m) of the Public Procurement Act, 2016 (PPA, 2016), the National Public Procurement Authority (NPPA) conducted a comprehensive review of the procurement processes undertaken by the House of Parliament (HOP) for the 2022 financial year. This review evaluated the procurement activities, planning, execution, and compliance with procurement laws and regulations.

Based on documents presented for review, a total of 72 (seventy-two) procurement activities were reviewed, amounting to a total value of Le 2,521,489,619.75 (Two billion five hundred and twenty-one million, four hundred and eighty-nine thousand, six hundred and nineteen Leones seventy-five cents). These activities included the procurement of goods and services for which 49 activities with a total value of (Le 474,008,361.75) four hundred and seventy-four million and eight thousand three hundred and sixty-one Leones and seventy-five cents where for the procurement of goods and the remaining 23 (32%) activities with a total value of (Le 2,047,481,258) two billion and forty-seven million four



hundred and eighty-one thousand two hundred and fifty-eight Leones were for the procurement of Services. These activities were fully financed by the Government of Sierra Leone (GoSL) through the Consolidated Revenue Fund.

The data revealed that 83% (60 activities) of the procurement activities, valued at Le 2,263,023,964 accounting for 90% of the total procurement value, were in the approved procurement plan, while 17% (12 activities), valued at Le 258,465,655.75 accounting for 10% of the total procurement value, were unplanned and unapproved activities executed by the entity. Only 2 activities, valued at Le 15,720,000 (1% of the total value), were executed as planned. 62 activities, valued at Le 2,297,433,964 (91% of the procurement value), deviated from the approved procurement plan during implementation. This represents a significant breach of Section 29 of the Public Procurement Act, which mandates that all procurement activities should be planned and approved. The documents presented for review show that a total of 33 (thirty-three) procurement activities were reviewed, amounting to a total value of Le 2,165,917 (Two million, one hundred and sixty-five thousand, nine hundred and seventeen Leones). These activities included the procurement of goods and services and were fully financed entirely by the Government of Sierra Leone. Review of the Standard Procurement Form 1 (SPF-1) revealed that 71 (seventy-one) activities, valued at Le 2,521,235,869.75 (100% of total procurement value), lacked prior approval from the relevant authorities in line with the procurement initiation process. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential to initiate the process and confirm budget availability.

The Procurement Methods Used is a non-competitive procurement method RFQ method for all the activities executed which accounts for all the 72 (seventy-two) activities (100 of the number) valued at Le 2,521,489,619.75 (100% of total procurement value). This contravenes Section 37(2) of the Public Procurement Act, suggesting contract splitting.

The review further revealed that 38(thirty-eight) activities, valued at Le 2,128,996,382 (84% of total procurement value), were recorded in the contract register, ensuring transparency. 34 activities, accounting for Le 392,493,237.75 (16% of total value), were not recorded in the contract register, which violates Section 19(h) of the Procurement Act. 44 (forty-four) activities (70% of procurement activities) had valid awardee documents. However, 28 activities (30%) lacked valid awardee documents, undermining the procurement transparency and accountability process.

It was noted that 18 (eighteen) activities (50% of total value) had payments made on time, totaling Le 1,265,416,148. However, 54 activities (50%) had delayed payments, amounting to Le 1,256,073,471.75, which delays project implementation and affects the quality of services rendered. 98% of activities used standard bidding documents, but 2% of the activities did not, further violating procurement regulations. All 72 activities (100%) were not evaluated.

The HOP has a well-established procurement unit with available staff and office computers. However, the procurement office was not conducive to meeting required standards, and the capacity training program for procurement staff was not implemented.



The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

House of Parliament (HOP) 2022 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Staff Available		Yes		
Conducive Procurement Office		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		
Capacity Training Program for Procurement Staff		No		
Functioning Procurement Committee Available		Yes		
Legal Framework Available (PP Act, Regulation, Manual)		Yes		
Goods Received and Inspection Committee Available		Yes		
Contract Register 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	72		2,521,489,620	
Procurement in the Approved Plan	60	83%	2,263,023,964	90%
Procurement Not in the Planned	12	17%	258,465,656	10%
Procurement Executed as in Plan	2	3%	15,720,000	1%
Procurement Not Executed as in Plan	62	86%	2,297,433,964	91%
SPF-1 Approved	1	1%	253,750	0.01%
SPF-1 Not Approved	71	99%	2,521,235,870	100%
Source of Funding				
Government of Sierra Leone (GoSL)	72	100%	2,521,489,620	100%
Categories of Procurement				
Goods	49	68%	474,008,362	19%
Services	23	32%	2,047,481,258	81%
Methods of Procurement				
Request for Quotation (RFQ)	72	100%	2,521,489,620	100%
Procurement Activities above RFQ threshold Executed using RFQ	61	85%	2,521,135,358	100%
Contracts Recorded in the Contract Register	38	53%	2,128,996,382	84%
Contract NOT Recorded in the Contract Register	34	47%	392,493,238	16%
Contract Payments Done on Time	18	25%	1,265,416,148	50%
Contract Payments NOT Done on Time	54	75%	1,256,073,472	50%
Procurement NOT Evaluated	72	100%	2,521,489,620	100%
Standard Bidding Document Used	70	97%	2,472,079,620	98%
Standard Contract Document NOT Used	2	3%	49,410,000	2%
Documents submitted by the Awardee Valid	44	61%	1,762,765,767	70%
Documents submitted by the Awardee NOT Valid	28	39%	758,723,853	30%

Compliance Statement: The review of procurement processes for the 2022 financial year reveals significant non-compliance with the Public Procurement Act, 2016. Notable breaches include execution of unapproved and unplanned procurement activities, use of non-competitive procurement methods for 100% of the activities, lack of prior approval for 99% of procurement activities, non-evaluation of all procurement activities, undermining accountability. The House of Parliament must urgently address these lapses to ensure full compliance with the Public Procurement Act, improve transparency, and maximize value for money in future procurement undertakings.



HUMAN RESOURCE MANAGEMENT OFFICE (HRMO)

In compliance with Section 14(2)(m) of the Public Procurement Act, 2016 (PPA, 2016), the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement activities carried out by the Human Resource Management Office (HRMO) during the 2022 financial year. This report evaluates the procurement planning, execution, and compliance with the Public Procurement Act and accompanying regulations. A total of 21 procurement activities were reviewed, amounting to Le 78,266,888.32 (Seventy-eight million, two hundred and sixty-six thousand, eight hundred and eighty-eight Leones and thirty-two cents). The activities were entirely financed by the Government of Sierra Leone (GoSL) through the Consolidated Revenue Fund.

Based on the data, 100% (21 activities) of the procurement activities, valued at Le 78,266,888.32 accounting for 100% of the total procurement value, were in the approved procurement plan. Only 18 activities, valued at Le 78,202,378.32 (100% of the total value), were executed as planned. 3 activities, valued at Le 64,510, deviated from the approved procurement plan during implementation. This represents a significant breach of Section 29 of the Public Procurement Act, which mandates that all procurement activities should be planned and approved. Review of the Standard Procurement Form 1 (SPF-1) revealed that 19 (nineteen) activities, valued at Le 78,008,538.32 (100% of total procurement value), were approved in line with the procurement process. 2 activities, valued at Le 258,350 lacked prior approval from the relevant authorities in line with the procurement initiation process. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential to initiate the process and confirm budget availability.

The Procurement Methods Used: 9 (nine) activities, valued at Le 1,310,050 (2% of the total procurement value), were executed using the NCB method. The RFQ method was extensively used, accounting for 12 (twelve) activities (57% of the number) valued at Le 76,956,838.32 (98% of total procurement value). 1 activity (98% of total value) was executed above the RFQ threshold, which contravenes Section 37(2) of the Public Procurement Act, suggesting contract splitting.

The review further revealed that all 21 (twenty-one) activities, valued at Le 78,266,888.32 (100% of total procurement value), were recorded in the contract register, ensuring transparency. 20 (twenty) activities (95% of procurement activities) had valid awardee documents. However, 1 activity (5%) lacked valid awardee documents, undermining the procurement transparency and accountability process. 9 (nine) invitations, accounting for 2% of total procurement value (Le 1,310,050), were advertised as required.

It was noted that 18 (eighteen) activities had payments made on time, totaling Le 78,192,558.32. However, 3 activities had delayed payments, amounting to Le 74,330, which delays project implementation and affects the quality of services rendered. All 100% of the activities used standard bidding documents. 4 activities (19%) were evaluated, accounting for Le 90,510 (19%), while 17 activities (81%) were not evaluated,



raising concerns about the effectiveness of the evaluation process, which violates Sections 53(1) of the Public Procurement Act of 2016.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Human Resource Management Office (HRMO) 2022 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Staff Available		Yes		
Conducive Procurement Office		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		
Capacity Training Program for Procurement Staff		No		
Functioning Procurement Committee Available		Yes		
Copies of Legal Framework Available (Act, Regulation, Manual)		Yes		
Goods Received and Inspection Committee Available		Yes		
Contract Register 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		78,266,888	
Planned Procurement	21	100%	78,266,888	100%
Procurement Executed as in Plan	18	86%	78,202,378	100%
Procurement Not Executed as in Plan	3	14%	64,510	0.08%
SPF-1 Approved	19	90%	78,008,538	100%
SPF-1 Not Approved	2	10%	258,350	0.33%
Source of Funding				
Government of Sierra Leone (GoSL)	21	100%	78,266,888	100%
Categories of Procurement				
Goods	7	33%	77,420,913	99%
Works	1	5%	394,980	1%
Services	13	62%	450,995	1%
Methods of Procurement				
National Competitive Bidding (NCB)	9	43%	1,310,050	2%
Request for Quotation (RFQ)	12	57%	76,956,838	98%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	4	19%	1,131,760	1%
Contract Recorded in the Contract Register	21	100%	78,266,888	100%
Contract Payments Done on Time	18	86%	78,192,558	100%
Contract Payments NOT Done on Time	3	14%	74,330	0.09%
Procurement Evaluated	4	19%	90,510	0.12%
Evaluation NOT Done	17	81%	78,176,378	99.9%
Documents submitted by the Awardee Valid	20	95%	78,228,488	100%
Documents submitted by the Awardee NOT Valid	1	5%	38,400	0.05%

Compliance Statement: The procurement activities undertaken by HRMO for the 2022 financial year demonstrate a high level of compliance with key provisions of the Public Procurement Act, 2016. However, specific areas require improvement, including adherence to approved procurement plans, SPF-1 approvals, timely payments, and capacity building for procurement staff. The HRMO must address the identified issues to enhance its procurement system's compliance and efficiency.



HUMAN RIGHT COMMISSION SIERRA LEONE (HRCSL)

During the 2022 financial year, the Human Rights Commission Sierra Leone (HRCSL) executed a total of nine (9) procurement activities with a cumulative value of Le 965,285 (Nine Hundred and Sixty-Five Million, Two Hundred and Eighty-Five Thousand Leones). The review of these activities revealed significant non-compliance with the Public Procurement Act of 2016. These violations include reliance on non-competitive methods, execution of unplanned activities, lack of proper documentation, and use of invalid awardee documents, undermining the principles of transparency, accountability, and value for money.

The data showed that six (6) of the activities, being 67% of the total number of activities that amounted to two hundred and seventy-nine thousand, eight hundred and ninety-eight Leones (Le 279,898) were reported as planned activities. However, three (3) activities being 71% of the total value amounting to One Billion, one hundred and Six Hundred and eighty-five Thousand, three Hundred and eighty-seven Leones (Le 685,387) of the procurement value were reported as unplanned. The review further revealed that three (3) procurement activities being 33% of the total number of procurements were executed in conformity with the approved procurement plan. 44% of procurement activities amounting to fifty-two thousand and three Leones (Le 52,003) 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. 33% 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 data showed that 34% of the procurement activities were funded by the Government of Sierra Leone through the consolidated fund and the remaining 66% were funded by donor.

Review of the Standard Procurement Form 1 (SPF-1) revealed that 4 (four) activities, valued at Le 662,090 (69% of total procurement value), were approved in line with the procurement process. 5 activities, valued at Le 303,195 (31% of the total value), lacked prior approval from the relevant authorities in line with the procurement initiation process. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential to initiate the process and confirm budget availability. The procurement of Goods accounted for 56% of the procurement activities 58% of activities, amounting to Nine Hundred Thousand, five Hundred and fifty-five Leones (Le 900,555), whereas 1 activity amounting to twenty-five thousand three hundred Leones (Le 25,300) were for the procurement of works and the remaining three (3) activities amounting to were thirty-nine thousand four hundred and thirty Leones (Le39,430) were for the procurement of Services.

The procurement methods used were the non-competitive procurement methods of Request for Quotation (RFQ) for all the 9 (nine) procurement activities executed. 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 as 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. The review further revealed that 2 (two) of the activities amounting to 91% of the total value of activities with threshold above RFQ was executed by the entity using RFQ. It was also observed that 3 (three) activities (26% of the total value) were executed without a unique procurement number, hindering proper tracking and accountability

95% of contracts (Le913, 282) were not recorded in the contract register, which violates the transparency requirements set out in the Procurement Act. 6 activities (67% of the number) amounting to Le83, 053 (9% of total value) of the documents submitted by awardees were invalid, casting doubts on the legality and transparency, fairness and accountability of the award process. HRCSL should ensure all procurement files contain complete legal and supporting documents. 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 requirements.

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

Human Right Commission Sierra Leone (HRCSL) 2022 Procurements Overview				
Indicators	Outcomes			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Copies of Legal Framework Available (Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	No			
Contract Register 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		965,285	
Planned Procurement	6	67%	279,898	29%
Procurement Not Planned	3	33%	685,387	71%
Procurement Executed as in Plan	3	33%	252,895	26%
Procurement Not Executed as in Plan	4	44%	52,003	5%
SPF-1 Approved	4	44%	662,090	69%
SPF-1 Not Approved	5	56%	303,195	31%
Source of Funding				
Government of Sierra Leone (GoSL)	8	89%	330,198	34%
Donor	1	11%	635,087	66%
Categories of Procurement				
Goods	5	56%	900,555	93%
Works	1	11%	25,300	3%
Services	3	33%	39,430	4%
Methods of Procurement				
Request for Quotation (RFQ)	9	100%	965,285	100%
Contract NOT Recorded in the Contract Register	4	44%	52,003	5%
Contract Recorded in the Contract Register	5	56%	913,282	95%
Procurement Activities without Procurement Numbers	3	33%	252,895	26%
Procurement Activities above RFQ threshold Executed using RFQ	2	0%	879,842	91%
Contract Payments Done on Time	8	89%	330,198	34%
Contract Payments NOT Done on Time	1	11%	635,087	66%
Procurement NOT Evaluated	9	100%	965,285	100%
Standard Bidding Document Used	7	78%	718,140	74%
Standard Bidding Document Not Used	2	22%	247,145	26%
Documents submitted by the Awardee NOT Valid	3	33%	882,232	91%
Documents submitted by the Awardee NOT Valid	6	67%	83,053	9%

IMMIGRATION DEPARTMENT

In 2022 financial year, the National Public Procurement Authority (NPPA) undertook annual procurement processes and procedures reviews at the Immigration Department 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, 7 (seven) procurement activities were executed by the Immigration Department amounting to the value of Le 1,713,422 (one million, seven hundred and thirteen thousand, four hundred and twenty-two Leones). The review revealed that 4 (four) of the activities that amounted to Le 1,527,272 (One million, five hundred and twenty-seven thousand, two hundred and seventy-two Leones) representing 89% of the value were reported as planned activities whilst the remaining 3 (three) activities that accounted to Le 186,150 being 11% of the value of activities were unplanned and unapproved activities executed by the entity during the year under review. All these activities were 100% funded by the Government of Sierra Leone from the Consolidated Revenue Fund.

Disappointingly, only 1 (one) of the activities reported were executed as planned amounting to Le 4,772 (four thousand, seven hundred and seventy-two Leones) whereas 3 (three) of the activities were not executed as in the procurement plan amounting to Le 1,522,500 (one million, five hundred and twenty-two thousand and five hundred Leones) being 89% 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. Based on the Standard Procurement Form one (SPF-1) reviewed revealed that one (1) of the activity that amounted to Le 88,830 (eighty-eight thousand, eight hundred and thirty Leones) being 5% of the value lacked prior approval from the relevant authorities in line with the



procurement initiation process. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential to initiate the process and confirm budget availability.

The procurement categories included goods and services. A total of 5 five) activities involved the procurement of Goods amounting to Le 1,552,422 (one million five Hundred and Fifty-two Thousand four hundred twenty-two Leones) being 91% of the value, and the remaining two (2) activities were for the procurement of Services amounting to Le 161,000 (one hundred and sixty-one thousand Leones) being 9% of the value.

Procurement methods employed included the National Competitive Bidding (NCB) executed through 3 (three) valued at Le 1,522,500 (89% of total value). Request for Quotation (RFQ) executed through 4 (four) activities totaling Le 190,922 (11% of total value) were executed by the entity. The data further revealed that 2 (two) activities (29% of the number) amounting to Le 1,442,500 (74% of total value) in open competitive threshold were implemented by the entity without submitting the documents to the NPPA for technical review and endorsement as required by Section 14(2)(p) of the PPA, 2016.

The review revealed that 4 (four) procurement contracts were not recorded in the contract register thus, making it difficult to confirm whether full disclosure of all procurement contracts implemented during the year were made available to the team, violating Section 19(h) of the Procurement Act. 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 requirements. This undermines transparency in procurement operations. 4 activities (57%) were evaluated, accounting for Le 182,092 (11% of total value), while 3 activities (43%) were not evaluated.

Despite the noted deficiencies, the review found that the entity 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 entity in 2022:

Immigration Department 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	7		1,713,422	
Planned Procurement	4	57%	1,527,272	89%
Procurement not Planned	3	43%	186,150	11%
Procurement Executed as Planned	1	14%	4,772	0%
Procurement Not Executed as in Plan	3	43%	1,522,500	89%
SPF-1 Approved	6	86%	1,624,592	95%
SPF-1 Not Approved	1	14%	88,830	5%
Source of Funding				
Government of Sierra Leone (GoSL)	7	100%	1,713,422	100%
Categories of Procurement				
Goods	5	71%	1,552,422	91%
Services	2	29%	161,000	9%
Methods of Procurement				
National Competitive Bidding (NCB)	3	43%	1,522,500	89%
Request for Quotation (RFQ)	4	57%	190,922	11%
Contract Recorded in the Contract Register				
Contract NOT Recorded in the Contract Register	3	43%	177,320	10%
Contract Recorded in the Contract Register	4	57%	1,536,102	90%
Contract Payments Done on Time				
Contract Payments Done on Time	7	100%	1,713,422	100%
Procurement Evaluated				
Procurement NOT Evaluated	4	57%	182,092	11%
Procurement Evaluated	3	43%	1,531,330	89%
Standard Bidding Document Used				
Standard Bidding Document Used	7	100%	1,713,422	100%
Documents submitted by the Awardee Valid				
Documents submitted by the Awardee Valid	7	100%	1,713,422	100%



INDEPENDENT MEDIA COMMISSION (IMC)

In accordance with Section 14(2)(m) of the Public Procurement Act, 2016 (PPA, 2016), the National Public Procurement Authority (NPPA) conducted a detailed review of the procurement activities undertaken by the Independent Media Commission (IMC) for the 2022 financial year. The purpose of this review was to assess compliance with procurement laws, evaluate planning and execution, and ensure adherence to transparency and efficiency in the use of public funds. A total of 10 procurement activities, amounting to Le 89,340,450 (eighty-nine million, three hundred and forty thousand, four hundred and fifty Leones), were reviewed. These activities were fully financed by the Government of Sierra Leone (GoSL) through the Consolidated Revenue Fund.

The data revealed that 100% (10 activities) were included in the approved procurement plan, indicating full compliance with planning requirements. However, 60% (6 activities), valued at Le 10,078,950, were executed as planned, while 40% (4 activities), valued at Le 79,261,500, deviated from the approved plan, representing 89% of the total procurement value. All 10 activities (100%), valued at Le 89,340,450, were approved using Standard Procurement Form 1 (SPF-1) in compliance with the legal requirements. 4 activities (40%), valued at Le 79,261,500, used the National Competitive Bidding (NCB) method, accounting for 89% of the total procurement value. The Request for Quotation (RFQ) method was applied to 6 activities (60%), valued at Le 10,078,950, representing 11% of the total procurement value.

All 10 activities (100%), valued at Le 89,340,450, were recorded in the contract register, ensuring transparency. 6 activities (60%), valued at Le 89,261,500, had timely payments. However, 4 activities experienced delayed payments, amounting to Le 78,950 (less than 0.1% of the total procurement value), which may have negatively impacted project implementation and service delivery. Standard bidding documents were used for all 10 activities (100%), valued at Le 89,340,450. All awardee documents were validated, demonstrating due diligence in the award process. Despite the above, none of the activities (100%) were evaluated, raising concerns about the effectiveness of the procurement process.

The IMC has an established procurement unit with available procurement officers. The unit has adequate facilities and office computers, but there was no capacity training program for procurement staff. The IMC had a signed and approved procurement plan, which was reviewed and endorsed by the NPPA. The IMC maintained a procurement office with adequate facilities, a signed contract register, and a supplier database. The IMC did not submit monthly SPF-6 reports to NPPA, which is a violation of procurement oversight requirements.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Independent Media Commission (IMC) 2022 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		
Capacity Training Program for Procurement Staff		No		
Functioning Procurement Committee Available		Yes		
Procuring Entity WITH Signed Contract Register		Yes		
Procuring Entity WITH Supplier Data Base		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	10		89,340,450	
Planned Procurement	10	100%	89,340,450	100%
Procurement Executed as in Plan	6	60%	10,078,950	11%
SPF-1 Approved	10	100%	89,340,450	100%
Source of Funding				
Government of Sierra Leone (GoSL)	10	100%	89,340,450	100%
Categories of Procurement				
Goods	5	50%	20,339,450	23%
Services	5	50%	69,001,000	77%
Methods of Procurement				
National Competitive Bidding (NCB)	4	40%	79,261,500	89%
Request for Quotation (RFQ)	6	60%	10,078,950	11%
Contracts Recorded in the Contract Register	10	100%	89,340,450	100%
Contract Payments Done on Time	6	60%	89,261,500	100%
Contract Payments NOT Done on Time	4	40%	78,950	0%
Procurement Not Evaluated	10	100%	89,340,450	100%
Standard Bidding Document Used	10	100%	89,340,450	100%
Documents submitted by the Awardee Valid	10	100%	89,340,450	100%

Compliance Statement: Based on the review of the procurement activities for the 2022 financial year, the Independent Media Commission (IMC) demonstrated significant compliance with the **Public Procurement Act, 2016** in several areas, including planning, documentation, and contract management. However, notable areas of non-compliance were identified, specifically in the execution of procurement activities as planned, late payments, failure to evaluate awarded contracts, and non-submission of required reports to the NPPA.

INDEPENDENT PROCUREMENT REVIEW PANEL (IPRP)

The procurement review for the year 2022, conducted by the National Public Procurement Authority (NPPA), assessed five (5) procurement activities totaling Le 245,705 (two hundred and forty-five thousand, seven hundred and five Leones). These activities were fully funded by the Government of Sierra Leone (GoSL) through the Consolidated Revenue Fund. The findings revealed significant non-compliance with the Public Procurement Act, 2016, highlighting concerns regarding procurement planning, execution, and documentation. The entity failed to adhere to established procurement



regulations, leading to potential risks of increased liabilities and undermining the integrity of the procurement process.

The data showed that four (4) of the activities being 80% of the total number of activities that amounted to two hundred and eighteen thousand, seven hundred and five Leones (Le 218,705) were reported as planned activities whilst the remaining one (1) activity being 11% of the total value amounting to twenty-seven Thousand Leones (Le 27,000) of the procurement value were reported as unplanned. The review further revealed that only one (1) procurement activity being 20% of the total number of procurements were executed in conformity with the approved procurement plan. 80% of procurement activities (Le 218,705) did not conform to the approved procurement plan, violating the Public Procurement Act of 2016. The method and value of procurement executed differed from the plan, signaling a lack of proper planning and control.

All activities used the Request for Quotation (RFQ) method, indicating a trend of non-competitive procurement practices. The procurement requisition form (SPF1), necessary for confirming budget availability and initiating procurement, lacked appropriate signatures from authorized personnel. It was further observed that the entity did not maintain a signed contract register. No Goods Received and Inspection Committee was established as required by Section 47 of the Public Procurement Regulation, 2020. The entity did not submit monthly procurement reports using the standard SPF-6 form as required by the legal and regulatory framework.

The entity does not maintain a designated procurement unit, a clear violation of Section 19 of the Public Procurement Act, 2016, which requires such a unit for regulatory compliance. However, a functioning procurement committee was available. None of the procurement activities were evaluated as per the standard procurement process. The documents submitted by the awardees were not valid, indicating further gaps in procurement oversight. The procurement activities lacked proper bidding procedures, such as the use of standard bidding documents, the advertisement of invitations for bids, and the validation of awardee documents.

The entity should implement a robust procurement planning process to ensure all activities are planned and executed according to approved budgets and timelines, reducing 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 establishment of a procurement unit and the implementation of capacity-building programs for procurement staff are essential for regulatory compliance and best practices. The entity must establish a Goods Received and Inspection Committee and ensure procurement evaluations are conducted to verify the quality and specification of goods.

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



Independent Procurement Review Panel (IPRP) 2022 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		
Capacity Training Program for Procurement Staff		No		
Functioning Procurement Committee Available		Yes		
Procuring Entity WITH Signed Contract Register		No		
Procuring Entity WITH Supplier Data Base		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		245,705	
Planned Procurement	4	80%	218,705	89%
Procurement Not Planned	1	20%	27,000	11%
Procurement Not Executed as in Plan	4	80%	218,705	89%
SPF-1 Not Approved	5	100%	245,705	100%
Source of Funding				
Government of Sierra Leone (GoSL)	5	100%	245,705	100%
Categories of Procurement				
Goods	3	60%	183,580	75%
Services	2	40%	62,125	25%
Methods of Procurement				
Request for Quotation (RFQ)	5	100%	245,705	100.0%
Contracts Not Recorded in the Contract Register	5	100%	245,705	100%
Contract Payments Done on Time	5	100%	245,705	100%
Procurement Not Evaluated	5	100%	245,705	100%
Standard Bidding Document Not Used	5	100%	245,705	100%
Invitations for Bids (IFB) Not Advertised	5	100%	245,705	100%
Documents submitted by the Awardee NOT Valid	5	100%	245,705	100%

Compliance Statement: The procurement activities reviewed for the 2022 financial year did not comply with the Public Procurement Act, 2016, and regulations. The non-conformance to the procurement plan, failure to use competitive methods, lack of proper approvals, and absence of required committees and documentation point to significant gaps in procurement management. Immediate corrective actions should be taken to ensure future compliance and the integrity of the procurement process.

INSTITUTE OF PUBLIC ADMINISTRATION AND MANAGEMENT (IPAM)

In compliance with Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted an annual review of procurement processes and procedures undertaken by the Institute of Public Administration and Management (IPAM) during the 2022 financial year. This report highlights key findings, compliance levels, and areas for improvement based on the review of procurement activities.



Based on documents presented, a total of seven (7) procurement activities were executed during the year, with a cumulative value of Le 3,566,744.9 (three million, five hundred and sixty-six thousand, seven hundred and forty-four Leones and nine cents). Six (6) activities, amounting to Le 3,542,939.9 (three million, five hundred and forty-two thousand, nine hundred and thirty-nine Leones and nine cents), representing 99% of the total procurement value were reported as planned, whilst one (1) activity, amounting to Le 23,805 (twenty-three thousand, eight hundred and five Leones), representing 1% of the total procurement value was reported as unplanned, violating Section 29 of the PPA, 2016. The review revealed that only 3 (three) of the activities reported were executed as planned amounting to Le3, 362,015 (three million three hundred and sixty-two thousand, fifteen Leones) being 94% of the procurement value whereas the remaining 3(three) of the activities were not executed as in the procurement plan amounting to Le180, 924.9 (one hundred and eighty thousand, nine hundred and twenty-four Leones and nine cents) being 5% of the procurement value. The entity should have updated the plan as mandated in Section 29 (6) of the Act to reflect actual implementation of procurement activities.

The data revealed that Government of Sierra Leone (GoSL) funded one activity amounting to Le 69,522 (sixty-nine thousand, five hundred and twenty-two Leones), representing 2% of the total funding whereas Own Source Revenue through six (6) activities amounted to Le 3,497,223 (three million, four hundred and ninety-seven thousand, two hundred and twenty-three Leones), representing 98% of the total funding. Based on the Standard procurement form one (SPF-1) reviewed revealed that all the seven (7) of the activities that amounted to Le 3566744.9 (three million, five hundred and sixty-six thousand, seven hundred and forty-four Leones and nine cents) being 100% were approved in line with the procurement process.

The procurement categories included goods and services. A total of 5 (five) activities involved the procurement of Goods amounting to Le 307,222.8 (three Hundred and seven Thousand two hundred and twenty-two Leones) being 9% of the value, and the remaining 2 (two) activities were for the procurement of Services amounting to Le 3,259,522.1 (three million, two hundred and fifty-nine thousand, five hundred and twenty-two Leones and one cent) being 91% of the value.

Procurement methods employed included the National Competitive Bidding (NCB) and the non-competitive procurement method Request for Quotation (RFQ) method. 1(one) activity was executed through the National Competitive Bidding (NCB) with a valued of Le 3,190,000 (89% of total value). Request for Quotation (RFQ) executed through 6 (six) activities totaling Le 376,744.9 (11% of total value). 6 activities (86%) were evaluated, accounting for Le 3542939.9 (99% of total value), while 1 activity (14%) were not evaluated, raising concerns about the effectiveness of the procurement process.

The data shows that the entity has not been submitting its monthly procurement report using standard procurement form six (SPF-6) in line with Section 18(13)(g) of the Act. This undermines transparency in procurement operations. Despite the noted deficiencies, the review found that the entity 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 entity in 2022:

Institute of Public Administration and Management (IPAM) 2022 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		
Capacity Training Program for Procurement Staff		Yes		
Functioning Procurement Committee Available		Yes		
Procuring Entity WITH Signed Contract Register		Yes		
Procuring Entity WITH Supplier Data Base		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		3,566,745	
Planned Procurement	6	86%	3,542,940	99%
Procurement Not Planned	1	14%	23,805	1%
Procurement Executed as in Plan	3	43%	3,362,015	94%
Procurement Not Executed as in Plan	3	43%	180,925	5%
SPF-1 Approved	7	100%	3,566,745	100%
Source of Funding				
Government of Sierra Leone (GoSL)	1	14%	69,522	2%
Own Source Revenue	6	86%	3,497,223	98%
Categories of Procurement				
Goods	5	71%	307,223	9%
Services	2	29%	3,259,522	91%
Methods of Procurement				
National Competitive Bidding (NCB)	1	14%	3,190,000	89%
Request for Quotation (RFQ)	6	86%	376,745	11%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	14%	3,190,000	89%
Contract Recorded in the Contract Register	7	100%	3,566,745	100%
Contract Payments NOT Done on Time	7	100%	3,566,745	100%
Procurement Evaluated	6	86%	3,542,940	99%
Procurement Not Evaluated	1	14%	23,805	1%
Standard Bidding Document Used	7	100%	3,566,745	100%
Invitations for Bids (IFB) Advertised	1	14%	3,190,000	89%
Documents submitted by the Awardee Valid	7	100%	3,566,745	100%

Compliance Statement: While IPAM demonstrated strengths in structural and procedural compliance, critical lapses were observed in planning, reporting, and evaluation. Despite the presence of a structured procurement unit, a dedicated procurement committee, and trained staff, the procurement review revealed several compliance deficiencies. These include a significant level of non-compliance with procurement planning, as evidenced by 43% of the planned activities not being executed as planned. Additionally, the failure to submit the monthly SPF-6 reports to NPPA as required by the Public Procurement Act undermines the transparency of procurement operations. Immediate attention is required to address the identified shortcomings in procurement planning, execution, and reporting to align fully with the statutory requirements.



INTEGRATED HEALTH PROJECTS ADMINISTRATION UNIT (IHPAU)

The NPPA conducted a comprehensive review of the procurement activities executed by the Integrated Health Projects Administration Unit (IHPAU) in the 2022 financial year. A total of 40 procurement activities were executed, amounting to Le 256,844,654.53 (two hundred and fifty-six million, eight hundred and forty-four thousand, six hundred and fifty-four Leones, fifty-two thousand six hundred and five cents). Of these activities, 95% (Le 244,532,552.81) were reported as planned, while 5% (Le 12,312,101.71) were unplanned and unapproved. Despite the significant number of activities, the review reveals notable deficiencies in the procurement planning, execution, and compliance with statutory and regulatory frameworks. These deficiencies include non-adherence to procurement plans, inadequate approvals, lack of transparency, and violations of the Public Procurement Act, 2016. The data revealed that 0.01% of the total values were funded by the Government of Sierra Leone from the Consolidated Revenue Fund whilst 99.9% of the total procurement value were Donor funded.

Disappointingly, only 7 (seven) of the activities reported were executed as planned amounting to Le 30,941,576.32605 (thirty million Nine hundred and forty-one thousand, five hundred and seventy-six Leones and thirty-two thousand six hundred and five cents) being 12% of the procurement value whereas 25 (twenty-five) of the activities were not executed as in the procurement plan amounting to Le 225,659,971.2 (two hundred and twenty-five million, six hundred and fifty-nine thousand, nine hundred and seventy-one Leones and two cents) being 88% 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. The entity should have updated the plan as mandated in Section 29 (6) of the Act to reflect actual implementation of procurement activities.

The procurement categories included goods, works, and services. A total of 27 (twenty-seven) activities involved the procurement of Goods amounting to Le 95,877,846.72605 (ninety-five million eight Hundred and seventy-seven Thousand eight hundred and forty-six Leones seventy-two thousand six hundred and five cents) being 37% of the value, one (1) activity involved Works that amount to Le 5,622,750 (five million six hundred and twenty-two thousand seven hundred and fifty Leone) representing 2% of the value, and 12 (twelve) activities were for the procurement of Services amounting to Le 155,344,057.8 (one hundred and fifty-five million, three hundred and forty-four thousand, and fifty-seven Leones and eight cents) being 60% of the value.

Procurement methods employed included the National Competitive Bidding (NCB) executed through 4 (four) valued at Le 2,258,770 (1% of total value). Sole Source: method Utilized for 1 procurement activity (3%) accounted for Le 1,570,300 (1% of total procurement value). Request for Quotation (RFQ) was the most widely used procurement method, accounting for 30 procurements (75%) with a total activity of Le 248,167,611.814 (78% of the total procurement value). Three (3) procurement activities (2%) valued at Le 4,843,247.71205 was conducted through a proforma invoice referred to as Other Methods (e.g., Proforma Invoice), two activities amounting to Le4, 725 was executed with no procurement method. 2 activities (2%) valued at Le 3, 097,900 (2%) did not receive NPPA



endorsement, reflecting instances where competitive threshold requirements were potentially bypassed, raising concerns about adherence to regulatory standards. five activities (13%) valued at Le247,187,729.114 (96%) exceeded the RFQ threshold but was nevertheless executed using RFQ, an indication of threshold violation that contravenes established procurement regulations. 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 undermines the principles of competition, transparency, and fairness in public procurement, reducing the value for money and undermining the effectiveness of the procurement process. The entity should aggregate similar procurement items and use open competitive methods to ensure better outcomes by signing framework contract.

It was further observed that 1 (one) activity amounting to 3% of the procurement number was executed without assigning the unique procurement numbers as required by the legal and regulatory 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. The review revealed that 12 (twelve) procurement contracts were not recorded in the contract register thus, making it difficult to confirm whether full disclosure of all procurement contracts implemented during the year were made available to the team, violating Section 19(h) of the Procurement Act. The data further revealed that 1 (one) of the activity that amounted to 1% of the total value executed using Sole Source method was not advertised in a Gazette, a newspaper of national circulation of internet in violation of Section 47(2) of the Public Procurement Act of 2016.

28 (twenty-eight) activities (70% of procurement activities) had valid awardee documents. However, 12 activities (30%) lacked valid awardee documents, undermining the procurement transparency and accountability process. 4 (four) invitations, accounting for 10% of total procurement value (Le3, 690,290), were not advertised as required. It was noted that 38 (thirty-eight) activities (97% of total value) had payments made on time, totaling Le 249,694,304.52605. However, 2 activities (3%) had delayed payments, amounting to Le 7,150,350, which delays project implementation and affects the quality of services rendered. 5 activities (13%) were evaluated, accounting for Le 4,847,973 (2% of total value), while 35 activities (98%) were not evaluated.

Based on the standard procurement form one (SPF-1) reviewed revealed that twelve (12) of the activities that amounted to Le 190,630,090.5 (one hundred and ninety million, six hundred and thirty thousand, and ninety Leones and seventy-two thousand and five cents) being 74% of the value lacked prior approval from the relevant authorities in line with the procurement initiation process. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential to initiate the process and confirm budget availability. We further noted that the entity has not been submitting its monthly procurement report using standard procurement form six (SPF-6) in line with Section 18(13)(g) of the Act. This undermines transparency in procurement operations.

Despite the noted deficiencies, the review found that the entity 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 entity in 2022:

Integrated Health Projects Administration Unit (IHPAU) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	40		256,844,655	
Planned Procurement	26	65%	244,532,553	95%
Procurement Not Planned	14	35%	12,312,102	5%
Procurement Executed as in Plan	7	18%	30,941,576	12%
Procurement Not Executed as in Plan	25	63%	225,659,971	88%
SPF-1 Approved	22	55%	66,214,564	26%
SPF-1 Not Approved	12	30%	190,630,091	74%
Source of Funding				
Government of Sierra Leone (GoSL)	1	3%	2,026	0.001%
Donor	39	98%	256,842,629	99.999%
Categories of Procurement				
Goods	27	68%	95,877,847	37%
Works	1	3%	5,622,750	2%
Services	12	30%	155,344,058	60%
Methods of Procurement				
National Competitive Bidding (NCB)	4	10%	2,258,770	1%
Request for Quotation (RFQ)	30	75%	248,167,612	97%
Sole Source	1	3%	1,570,300	1%
Procurement Activities Executed using OTHER Methods (Direct Sourcing, Proforma etc)	3	8%	4,843,248	2%
Procurement Activities Executed with NO Methods Available	2	5%	4,725	0.002%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	5%	3,097,900	1%
Contracts Recorded in the Contract Register	23	58%	226,480,027	88%
Contract NOT Recorded in the Contract Register	12	30%	25,516,655	10%
Procurement Activities without Procurement Numbers	1	3%	70,308	0.03%
Contract Payments Done on Time	38	95%	249,694,305	97%
Contract Payments NOT Done on Time	2	5%	7,150,350	3%
Procurement Evaluated	5	13%	4,847,973	2%
Procurement Not Evaluated	35	88%	251,996,682	98%
Standard Bidding Document Used	40	100%	256,844,655	100%
Documents submitted by the Awardee Valid	28	70%	243,167,973	95%
Documents submitted by the Awardee NOT Valid	12	30%	13,676,682	5%

Compliance Statement: The review revealed significant lapses in compliance with procurement laws and guidelines. These include inadequate procurement planning, threshold violations, lack of approvals, and non-adherence to reporting requirements. These issues undermine the principles of transparency, competition, and value for money, critical for effective public procurement. While the IHPAU demonstrated structural readiness with a functional procurement unit and committee, its operational execution reflects non-compliance and inefficiencies. Immediate corrective actions are required to ensure compliance with the Public Procurement Act, improve procurement planning and execution, and uphold the principles of transparency, fairness, and competition in public procurement.



KAILAHUN DISTRICT COUNCIL

In accordance with Section 14(2)(m) of the Public Procurement Act, 2016 (PPA, 2016), the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement activities undertaken by the Kailahun District Council (KDC) during the 2022 financial year. This report evaluates the planning, execution, and compliance of procurement activities with the relevant laws and regulations.

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. 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 prior approval from the relevant authorities in line with the procurement initiation process. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential to initiate the process and confirm budget availability. A robust procurement unit is essential for adherence to best practices and regulatory compliance. 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 Procurement Methods Used: 7 (seven) activities, valued at Le 2,907,869.14305 (71% of the total procurement value), were executed using the NCB method. The RFQ method was extensively used, accounting for 34 (thirty-four) activities (17% of the number) valued at Le 1,038,511.405 (64% of total procurement value). 3 activities (9% of the number) were executed using alternative methods, totaling Le 103,710 (14% of total value). 1 activity (5% of total value) was executed above the RFQ threshold, which contravenes Section 37(2) of the Public Procurement Act, suggesting contract splitting. The review further revealed that 41 (forty-one) activities, valued at Le 3,946,380.54805 (96% of total procurement value), were recorded in the contract register, ensuring transparency. 1 activity, accounting for Le 170,100 (4% of total value), were not recorded in the contract register, which violates Section 19(h) of the Procurement Act. 41 (forty-one) activities (98% of procurement activities) had valid awardee documents. However, 1 activity (2%) lacked valid awardee documents, undermining the procurement transparency and accountability process. 7 (seven) invitations, accounting for 71% of total procurement value (Le 1,381,338), were advertised as required.

It was noted that 41 (forty-one) activities (98% of total value) had payments made on time, totaling Le 2,755,538.79805. However, 1 activity (2%) had delayed payments, amounting to Le 1,360,941.75, which delays project implementation and affects the quality of services rendered. 6 activities (14%) were evaluated, accounting for Le 2,752,738.41555 (67% of total value), while 35 activities (83%) were not evaluated. The Kailahun District Council has a well-established procurement unit with available staff and office computers. KDC did not submit monthly procurement reports using Standard Procurement Form (SPF-6) as required under the Public Procurement Act, 2016. A signed and approved procurement plan was not made available for reviewed and endorsed by the NPPA,



violating the legal requirements. Kailahun District Council should ensure all procurement activities are planned, approved, and executed in accordance with the procurement plan. The entity exhibited a complete lack of proper planning and high level of indiscipline.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Kailahun District Council 2022 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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Procuring Entity WITH Signed Contract Register	Yes			
Procuring Entity WITH Supplier Data Base	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	42		4,116,481	
Procurement Not Planned	42	100%	4,116,481	100%
SPF-1 Not Approved	42	100%	4,116,481	100%
Source of Funding				
Government of Sierra Leone (GoSL)	42	100%	4,116,481	100%
Categories of Procurement				
Goods	29	69%	1,394,537	34%
Works	7	17%	2,618,233	64%
Services	6	14%	103,710	3%
Methods of Procurement				
National Competitive Bidding (NCB)	7	17%	2,907,869	71%
Request for Quotation (RFQ)	34	81%	1,038,511	25%
Procurement Activities Executed with NO Methods Available	1	2%	170,100	4%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	7	17%	2,907,869	71%
Procurement Activities above RFQ threshold Executed using RFQ	1	2%	199,401	5%
Contracts Not Recorded in the Contract Register	42	100%	4,116,481	100%
Contract Payments Done on Time	41	98%	2,755,539	67%
Contract Payments NOT Done on Time	1	2%	1,360,942	33%
Procurement Evaluated	6	14%	2,752,738	67%
Procurement Not Evaluated	35	83%	1,193,642	29%
Standard Bidding Document Used	42	100%	4,116,481	100%
Invitations for Bids (IFB) Advertised	7	17%	2,907,869	71%
Documents submitted by the Awardee Valid	41	98%	3,946,381	96%
Documents submitted by the Awardee NOT Valid	1	2%	170,100	4%

Summary Statement: The Kailahun District Council's procurement processes for 2022 exhibit significant non-compliance with the Public Procurement Act, 2016. All 42 activities were unplanned, and critical statutory requirements such as SPF-1 approvals and monthly SPF-6 submissions were not adhered to. This lack of planning, approval, and reporting undermines the integrity, transparency, and accountability of the procurement system. Immediate corrective measures, including comprehensive training, strict adherence to legal provisions, and enhanced oversight, are essential to ensure compliance and effective utilization of public funds.



KAMBIA DISTRICT COUNCIL

In accordance with its mandate under Section 14(2)(m) of the Public Procurement Act (PPA), 2016, the National Public Procurement Authority (NPPA) conducted a procurement compliance review for the Kambia District Council for the 2022 financial year. The objective of the review was to assess the Council's adherence to procurement laws and regulations in the planning, execution, and compliance processes.

The Council reported 26 procurement activities valued at Le 12,588,935 (twelve million, five hundred and eighty-eight thousand, nine hundred and thirty-five Leones). Funding sources were as follows, 13% (Le 1,661,515) from the Government of Sierra Leone through the Consolidated Revenue Fund and 87% (Le 10,927,420) from donor contributions.

The data also revealed that 8 (eight) of the activities accounted for 13% of the total value (Le1, 661,515) were in the approved procurement plan and 18 (eighteen) activity, accounting for 87% of the total value (Le10, 927,420) was not in the approved procurement plan. This is in violation of Section 29 of the PPA, 2016. The data further revealed that 4 activities amounting to Le 916,600 (7%) were executed as planned, and the remaining 22 activities worth Le 11,672,335 (93%) were not executed as in the approved procurement plan. This is in violation of Section 29(6) of the Public Procurement Act, 2016 as the entity should have updated the procurement plan to reflect actual implementation of activities.

Based on review of the standard procurement form one (SPF-1), only 6 (six) activities (23%) valued at Le 845,387 were approved. The remaining 20 (twenty) activities (77%), valued at Le11, 743,548, lacked prior approval from the relevant authorities in line with the procurement initiation process. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential to initiate the process and confirm budget availability. The Procurement Methods Used: 23 (twenty-three) activities, valued at Le 12,244,649 (97% of the total procurement value), were executed using the NCB method. The RFQ method, accounting for 3 (three) activities (12% of the number) valued at Le 344,286 (3% of total procurement value).

The procurement categories include Goods, Works and Services. Goods: 8 activities (31% of procurement activities) amounting to Le 1,614,180 (12.8% of total value). Works: 17 activities (65% of procurement activities) amounting to Le 10,885,283 (86.5% of total value). Services: 1 activities (4% of procurement activities) amounting to Le 89,472 (0.7% of total value).

The data further revealed that 1 (one) activity (4% of the number) amounting to Le 243,814 (2% of total value) in open competitive threshold were implemented by the entity without submitting the documents to the NPPA for technical review and endorsement as required by Section 14(2)(p) of the PPA, 2016. The entity fails to submit monthly procurement reports using Standard Procurement Form 6 (SPF-6) as required under Section 18(13)(g). 100% of contracts (Le 12,588,935) were recorded in the contract register, as requirements set out in the Procurement Act. All of the 26 activities (100% of



the number) amounting to Le 12,588,935 (100% of total value) of the documents submitted by awardees were invalid, casting doubts on the legality and transparency, fairness and accountability of the award process. The Council should ensure all procurement files contain complete legal and supporting documents. 13 (thirteen) activities (50% of the number) amounting to Le 4,630,549 (37% of total value) of invitations for bids were not advertised, which contravenes the requirement for open competition and transparency in procurement processes.

The Council has an established procurement unit with available staff and a conducive office environment. The procurement plan was signed and approved, although it was not reviewed and endorsed by the National Public Procurement Authority (NPPA), which is a legal requirement. The procurement office is equipped with necessary office computers, and the procurement staff have undergone capacity training programs.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Kambia District Council 2022 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Staff Available		Yes		
Conducive Procurement Office		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		
Capacity Training Program for Procurement Staff		No		
Functioning Procurement Committee Available		Yes		
Legal Framework Available (PP Act, Regulation, Manual)		Yes		
Goods Received and Inspection Committee Available		Yes		
Contract Register 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		12,588,935	
Procurement in the Approved Plan	8	31%	1,661,515	13%
Procurement Not in the Planned	18	69%	10,927,420	87%
Procurement Executed as in Plan	4	15%	916,600	7%
Procurement Not Executed as in Plan	22	85%	11,672,335	93%
SPF-1 Approved	6	23%	845,387	7%
SPF-1 Not Approved	20	77%	11,743,548	93%
Source of Funding				
Government of Sierra Leone (GoSL)	9	35%	1,672,515	13%
Donor	17	65%	10,916,420	87%
Categories of Procurement				
Goods	8	31%	1,614,180	12.8%
Works	17	65%	10,885,283	86.5%
Services	1	4%	89,472	0.7%
Methods of Procurement				
National Competitive Bidding (NCB)	23	88%	12,244,649	97%
Request for Quotation (RFQ)	3	12%	344,286	3%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	23	88%	12,244,649	97%
Procurement Activities above RFQ threshold Executed using RFQ	1	4%	243,814	2%
Contract Payments Done on Time	18	69%	10,927,420	87%
Contract Payments NOT Done on Time	8	31%	1,661,515	13%
Contract Recorded in the Contract Register	26	100%	12,588,935	100%
Procurement Not Evaluated	26	100%	12,588,935	100%
Standard Bidding Document Used	26	100%	12,588,935	100%
Documents submitted by the Awardee NOT Valid	26	100%	12,588,935	100%



Compliance Statement: The Kambia District Council exhibited significant non-compliance with the Public Procurement Act, 2016. Key non-compliance issues include the execution of unplanned procurement activities (87%), lack of SPF-1 approvals (77%), and insufficient transparency in bid invitations (50%). The absence of valid awardee documents for all contracts and failure to submit mandatory reports further undermines the procurement process's legality and accountability. The Kambia District Council must enhance adherence to the Public Procurement Act, 2016, through proper planning, capacity building, and strict oversight mechanisms.

KARENE DISTRICT COUNCIL

In line with Section 14(2)(m) of the Public Procurement Act, 2016 (PPA, 2016), the National Public Procurement Authority (NPPA) conducted a thorough review of procurement activities undertaken by the Karene District Council during the 2022 financial year. The review evaluated compliance with procurement laws, planning, execution, and overall adherence to regulatory frameworks.

The Karene District Council has a well-established procurement unit with adequate facilities, including available staff and office computers. A signed and approved procurement plan was available and reviewed by the NPPA in line with Section 29 of the Public Procurement Act, 2016. The procurement unit has available staff and office computers. However, a capacity training program for procurement staff has not been developed. The legal framework, including the Public Procurement Act, regulations, and manuals, was available. Additionally, the Goods Received and Inspection Committee is in place.

A total of 13 (thirteen) procurement activities, amounting to Le 3,663,816 (Three million, six hundred and sixty-three thousand, eight hundred and sixteen Leones), were reviewed. These activities were fully financed by the Government of Sierra Leone (GoSL) through the Consolidated Revenue Fund. Based on the findings, the Karene District Council demonstrated significant compliance in several areas, though there are critical aspects requiring improvement. All 13 (thirteen) procurement activities (100%) were included in the approved plan, and all were executed as planned, demonstrating adherence to planning requirements in compliance with Section 29 of the Public Procurement Act, 2016.

Procurement Methods: 8 activities (62% of total procurement) were executed using the National Competitive Bidding (NCB) method, valued at Le 3,366,235 (92% of total procurement value). 5 activities (38% of total procurement) were executed using the Request for Quotation (RFQ) method, valued at Le 297,581 (8% of total procurement value). **Procurement Categories:** Goods: 3 activities (23%), valued at Le 295,141 (8%). Works: 10 activities (77%), valued at Le 3,368,675 (92%).

Review of the standard procurement form one (SPF-1) revealed that 9 activities, valued at Le 3,436,226 (94% of total procurement value), were approved in line with the procurement process. However, 4 activities, valued at Le 227,590 (6% of total procurement value), lacked prior approval from relevant authorities, which raises



concerns about budgetary confirmation and authorization. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential to initiate the process and confirm budget availability. All 13 procurement activities, valued at Le 3,663,816, were recorded in the contract register, ensuring transparency. The data further revealed that 9 activities, valued at Le 3,436,226 (94% of total procurement value), were evaluated, while 4 activities, valued at Le 227,590 (6% of total procurement value), were not evaluated. All 13 procurement activities had valid awardee documents, indicating due diligence in the award process. The Karene District Council did not submit monthly procurement reports using Standard Procurement Form (SPF-6), as required under the Public Procurement Act, 2016.

It was noted that 5 (five) activities (8% of total value) had payments made on time, totaling Le 297,581. However, 8 activities (92%) had delayed payments, amounting to Le 3,366,235, which delays project implementation and affects the quality of services rendered. 100% of activities used standard bidding documents, as stated in the public procurement regulations. 9 activities (94%) were evaluated, accounting for Le 3,436,226 (94% of total value), while 4 activities (6%) were not evaluated.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Karene District Council 2022 Procurements Overview				
Indicators		Outcomes		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Staff Available		Yes		
Conducive Procurement Office		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		
Capacity Training Program for Procurement Staff		No		
Functioning Procurement Committee Available		Yes		
Legal Framework Available (PP Act, Regulation, Manual)		Yes		
Goods Received and Inspection Committee Available		Yes		
Contract Register 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		3,663,816	
Procurement in the Approved Plan	13	100%	3,663,816	100%
Procurement Executed as in Plan	13	100%	3,663,816	100%
SPF-1 Approved	9	69%	3,436,226	94%
SPF-1 Not Approved	4	31%	227,590	6%
Source of Funding				
Government of Sierra Leone (GoSL)	13	100%	3,663,816	100%
Categories of Procurement				
Goods	3	23%	295,141	8%
Works	10	77%	3,368,675	92%
Methods of Procurement				
National Competitive Bidding (NCB)	8	62%	3,366,235	92%
Request for Quotation (RFQ)	5	38%	297,581	8%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	8	62%	3,366,235	92%
Procurement Activities above RFQ threshold Executed using RFQ	1	8%	100,590	3%
Contracts Recorded in the Contract Register	13	100%	3,663,816	100.0%
Contract Payments Done on Time	5	38%	297,581	8%
Contract PaymentsNot Done on Time	8	62%	3,366,235	92%
Procurement Evaluated	9	69%	3,436,226	94%
Procurement Not Evaluated	4	31%	227,590	6%
Standard Bidding Document Used	13	100%	3,663,816	100%
Invitations for Bids (IFB) Advertised	7	54%	2,473,535	68%
Invitations for Bids (IFB) Not Advertised	1	8%	892,700	24%
Documents submitted by the Awardee Valid	13		3,663,816	



Compliance Statement: The Karene District Council demonstrated commendable compliance in procurement planning, execution, and transparency. However, lapses in SPF-1 approvals, timely payments, capacity building, and monthly reporting indicate areas requiring immediate attention. Implementing the recommended measures will strengthen compliance with the Public Procurement Act, 2016 and enhance the efficiency of procurement operations.

KENEMA CITY COUNCIL

This report presents a detailed review of the procurement activities undertaken by the Kenema City Council in the 2022 financial year. The review was conducted in compliance with the statutory mandate of the National Public Procurement Authority (NPPA), as enshrined in Section 14(2)(m) of the Public Procurement Act, 2016. The review focused on the procurement processes and procedures, compliance with legal frameworks, and overall performance in relation to procurement activities.

A total of 13 procurement activities were executed by the Kenema City Council, amounting to a total value of Le 3,216,313.5 (three million, two hundred and sixteen thousand, three hundred and thirteen Leones five cents). These activities were fully funded by the Government of Sierra Leone through the Consolidated Fund, representing 100% of the procurement funding. It was observed that 100% of the procurement activities executed in the 2022 financial year were classified as unplanned procurements, violating Section 29 of the Public Procurement Act, 2016. This lack of procurement planning can result in increased liabilities for the government and undermine the integrity of the procurement process.

The procurement activities were divided into two main categories: Goods: A total of 6 activities involved the procurement of goods, amounting to Le 992,235.2 (nine hundred and ninety-two thousand, two hundred and thirty-five Leones two cents), which represents 31% of the total value. Works: A total of 7 activities involved the procurement of works, amounting to Le 2,224,078.3 (two million, two hundred and twenty-four thousand, seventy-eight Leones three cents), which represents 69% of the total value.

Procurement methods employed included the National Competitive Bidding (NCB) executed through eight (eight) valued at Le 3,139,762.5 (98% of total value). Request for Quotation (RFQ) executed through 5 (five) activities totaling Le 76,551 (2% of total value).

The review revealed that four (4) procurement contracts were not recorded in the contract register thus, making it difficult to confirm whether full disclosure of all procurement contracts implemented during the year were made available to the team, violating Section 19(h) of the Procurement Act. We further noted that the entity has not been submitting its monthly procurement report using standard procurement form six (SPF-6) in line with Section 18(13)(g) of the Act. This undermines transparency in procurement operations.



We observed during the review that the awardee documents in the files of 2 (two) procurement activities were invalid in contravention of Sections 21 and 53 (2) of the Public Procurement Act, 2016. The lack of legal and supporting documents for an awardee makes it difficult to establish that the award decision was made in a fair, accountable, competitive, and transparent manner.

Despite the noted deficiencies, the review found that the Kenema City Council has a well-structured procurement unit, a dedicated procurement committee, and responsible procurement staff. These structures are in place to 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 entity in 2022:

Kenema City Council 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		3,216,314	
Procurement Not in the Plan	13	100%	3,216,314	100%
Procurement Not Executed as in Plan	13	100%	3,216,314	100%
SPF-1 Approved	13	100%	3,216,314	100%
Source of Funding				
Government of Sierra Leone (GoSL)	13	100%	3,216,314	100%
Categories of Procurement				
Goods	6	46%	992,235	31%
Works	7	54%	2,224,078	69.1%
Methods of Procurement				
National Competitive Bidding (NCB)	8	62%	3,139,763	98%
Request for Quotation (RFQ)	5	38%	76,551	2%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	8	62%	3,139,763	98%
Contracts Recorded in the Contract Register	9	69%	2,143,777	67%
Contract NOT Recorded in the Contract Register	4	31%	1,072,536	33%
Contract Payments Done on Time	13	100%	3,216,314	100%
Procurement Evaluated	13	100%	3,216,314	100%
Standard Bidding Document Used	13	100%	3,216,314	100%
Invitations for Bids (IFB) Advertised	8	62%	3,139,763	98%
Documents submitted by the Awardee valid	11	85%	3,179,263	99%
Documents submitted by the Awardee NOT Valid	2	15%	37,051	1%

Compliance Statement: The Kenema City Council's procurement activities for the 2022 financial year reveal both strengths and areas needing significant improvement. While the council demonstrated adherence to key processes such as approvals and timely payments, critical compliance gaps such as unplanned procurements, invalid awardee documents, and incomplete contract records were identified. These deficiencies undermine the integrity and transparency of the procurement process.



KENEMA DISTRICT COUNCIL

The National Public Procurement Authority (NPPA) conducted a procurement compliance review of the Kenema District Council for the 2022 financial year, as mandated by Section 14(2)(m) of the Public Procurement Act, 2016. This review aimed to assess the procurement planning, execution, and compliance with the Public Procurement Act, 2016, to ensure the transparency, fairness, and accountability of the procurement processes.

The Kenema District Council reported 36 procurement activities for the 2022 financial year, totaling a value of Le 4,301,007.95 (four million, three hundred and one thousand and seven Leones seventy-five cents). 99% of the procurement activities were funded by the Government of Sierra Leone through the Consolidated Fund, amounting to Le 4,256,474 (four million, two hundred and fifty-six thousand, four hundred and seventy-four Leones). 1% was funded by donor partners, amounting to Le 44,534 (forty-four thousand, five hundred and thirty-four Leones). Based on review of the standard procurement form one (SPF-1), all 36 (thirty-six) activities (100%) valued at Le 4,301,007.95 were approved.

The data also revealed that 5 (five) of the activities accounted for 70% of the total value (Le 3,014,522.39) were in the approved procurement plan and 31 (thirty-one) activities, accounting for 30% of the total value (Le 1,286,485.56) was not in the approved procurement plan. This is in violation of Section 29 of the PPA, 2016. The data further revealed that 5 activities amounting to Le 3,014,522.39 (70%) were executed as planned, and the remaining 31 activities worth Le 1,286,485.56 (30%) were not executed as in the approved procurement plan. This is in violation of Section 29(6) of the Public Procurement Act, 2016 as the entity should have updated the procurement plan to reflect actual implementation of activities.

A substantial portion of procurement (83% of the number of activities) was executed using the RFQ method, which, while permissible, was used excessively. This raises concerns about the fragmentation of contracts, potentially violating the principles of competition and fairness under Section 37(2) of the Public Procurement Act, 2016. The extensive use of RFQ and other non-competitive methods undermines procurement transparency and value for money.

All 100% of contracts (Le 4,301,007.95) were recorded in the contract register, which shows transparency requirements as set out in the Procurement Act. All 36 activities (100% of the number) amounting to Le 4,301,007.95 (100% of total value) of the documents submitted by awardees were valid, this shows the legality and transparency, fairness and accountability of the award process. 6 (six) activity (17% of the number) amounting to Le 3,788,811.49 (88% of total value) of invitations for bids were advertised.

The procurement categories include Goods, Works and Services. Goods: 24 activities (67% of procurement activities) amounting to Le 2,747,244.3 (64% of total value). Works: 6 activities (17% of procurement activities) amounting to Le 1,505,502.9 (35% of total value). Services: 6 activities (17% of procurement activities) amounting to Le 48,260.75 (1% of total value).



The procurement methods employed were the National Competitive Bidding (NCB), and the Request for Quotation (RFQ). National Competitive Bidding (NCB): 6 activities (17%) amounting to Le 3,788,811.49 (88% of total value). Request for Quotation (RFQ): 30 activities (83%) amounting to Le 512,196.46 (12% of total value). Additionally, delays in payments for 3 (three) procurement activities (26% of total value) were not made, which could have significant financial implications, particularly for SMEs involved in the procurement processes.

The data further revealed that 1 (one) activity (3% of the number) amounting to Le 774,289.1 (18% of total value) in open competitive threshold were implemented by the entity without submitting the documents to the NPPA for technical review and endorsement as required by Section 14(2)(p) of the PPA, 2016. The entity fails to submit monthly procurement reports using Standard Procurement Form 6 (SPF-6) as required under Section 18(13)(g).

The Council has an established procurement unit with available staff and a conducive office environment. The procurement plan was signed and approved. The procurement office is equipped with necessary office computers.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Kenema District Council 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Contract Register 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	36		4,301,008	
Procurement in the Approved Plan	5	14%	3,014,522	70%
Procurement Not in the Plan	31	86%	1,286,486	30%
Procurement Executed as in Plan	5	14%	3,014,522	70%
Procurement Not Executed as in Plan	31	86%	1,286,486	30%
SPF-1 Approved	36	100%	4,301,008	100%
Source of Funding				
Government of Sierra Leone (GoSL)	35	97%	4,256,474	99%
Donor	1	3%	44,534	1%
Categories of Procurement				
Goods	24	67%	2,747,244	64%
Works	6	17%	1,505,503	35%
Services	6	17%	48,261	1%
Methods of Procurement				
National Competitive Bidding (NCB)	6	17%	3,788,811	88%
Request for Quotation (RFQ)	30	83%	512,196	12%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	5	14%	3,014,522	70%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	3%	774,289	18%
Contracts Recorded in the Contract Register	36	100%	4,301,008	100%
Contract Payments Done on Time	33	92%	3,180,376	74%
Contract Payments NOT Done on Time	3	8%	1,120,632	26%
Procurement Evaluated	35	97%	4,276,108	99%
Procurement Not Evaluated	1	3%	24,900	1%
Standard Bidding Document Used	36	100%	4,301,008	100%
Invitations for Bids (IFB) Advertised	6	17%	3,788,811	88%
Documents submitted by the Awardee valid	36	100%	4,301,008	100%



Compliance Statement: The Kenema District Council's procurement activities for 2022 showed a mix of compliance and violations of the Public Procurement Act, 2016. While there was notable compliance in documentation, transparency, and evaluation, significant issues related to procurement planning, execution, payment delays, and failure to adhere to NPPA's technical review processes were observed. The Council must address these issues to improve its procurement practices and align more closely with legal requirements.

KOIDU NEW SEMBEHUN CITY COUNCIL (KNSCC)

For the 2022 financial year, Koidu New Sembehun City Council (KNSCC) executed a total of sixty-three (63) procurement activities, with a total expenditure of Le 5,714,229.86 (Five Billion, Seven Hundred and Fourteen Million, Two Hundred and Twenty-Nine Thousand, Eight Hundred and Twenty-Nine Leones and eighty-six cents). The funding for these procurement activities was divided between the Government of Sierra Leone (GoSL), which financed 71% of the total procurement activities, and donor partners, which financed 29% of the value.

The procurement activities were categorized into goods, works, and services, with goods representing 54%, works representing 37%, and services representing 10% of the total activities. The procurement processes largely followed National Competitive Bidding (NCB), accounting for 35% of the activities, while the remainder used Request for Quotation (RFQ), accounting for 65% of the activities.

The data showed that 57 activities (90%) were part of the approved procurement plan, accounting for Le 5,606,949.86 (98% of the total procurement value). However, 6 activities (10%) were not part of the approved plan, amounting to Le 107,280 (2% of the procurement value). These unplanned activities were fully financed by the Government of Sierra Leone.

Out of the activities executed, 49 activities (78% of total procurement activities) were executed in conformity with the approved procurement plan, amounting to Le 5,437,796 (95% of the total procurement value). 10 activities (16% of total procurement activities) did not conform to the approved procurement plan, violating the Public Procurement Act of 2016. The execution of unplanned and unapproved procurement activities contravenes the legal requirements as outlined in Section 29 of the Public Procurement Act of 2016.

The review further revealed that 62 (sixty-two) activities, valued at Le 4,863,501.86 (85% of total procurement value), were recorded in the contract register, ensuring transparency. 1 activity, accounting for Le 850,728 (15% of total value), were not recorded in the contract register, which violates Section 19(h) of the Procurement Act. All 63 (sixty-three) activities (100% of procurement activities) had valid awardee documents which shows transparency and accountability process. 20 (twenty) invitations, accounting for 84% of total procurement value (Le 4,811,165.44), were advertised as required whereas 2 (two) invitations of total procurement value (Le 19,850) were not advertised.



It was noted that 44 (forty-four) activities (36% of total value) had payments made on time, totaling Le 2,078,917.49. However, 19 activities (64%) had delayed payments, amounting to Le 3,635,312.37, which delays project implementation and affects the quality of services rendered. 100% of activities used standard bidding documents. 20 activities (52%) were evaluated, accounting for Le 1,838,957 (85% of total value), while 43 activities (16%) were not evaluated.

Further review of the council procurement system showed compliance with fundamental procurement structures, such as having an established procurement unit, available officers, a procurement plan was signed and approved, although it was not reviewed and endorsed by the National Public Procurement Authority (NPPA), which is a legal requirement., 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.

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

Koidu New Sembehun City Council (KNSCC) 2022 Procurements Overview					
Indicators	Outcomes (Yes/No)				
Procurement Systems Review					
Established Procurement Unit	Yes				
Procurement Staff Available	Yes				
Conducive Procurement Office	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	Yes				
Capacity Training Program for Procurement Staff	Yes				
Functioning Procurement Committee Available	Yes				
Legal Framework Available (PP Act, Regulation, Manual)	Yes				
Goods Received and Inspection Committee Available	Yes				
Contract Register 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	63		5,714,230		
Procurement in the Approved Plan	57	90%	5,606,950	98%	
Procurement Not in the Plan	6	10%	107,280	2%	
Procurement Executed as in Plan	49	78%	5,437,796	95%	
Procurement Not Executed as in Plan	10	16%	179,910	3%	
SPF-1 Approved	63	100%	5,714,230	100%	
Source of Funding					
GoSL	45	71%	2,056,415	36%	
Donor	18	29%	3,657,815	64%	
Categories of Procurement					
Goods	34	54%	1,849,496	32%	
Works	23	37%	3,328,560	58%	
Services	6	10%	536,174	9%	
Methods of Procurement					
National Competitive Bidding (NCB)	22	35%	4,831,015	85%	
Request for Quotation (RFQ)	41	65%	883,214	15%	
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)		18	29%	4,619,422	81%
Contracts Recorded in the Contract Register		62	98%	4,863,502	85%
Contract NOT Recorded in the Contract Register		1	2%	850,728	15%
Contract Payments Done on Time		44	70%	2,078,917	36%
Contract Payments Not Done on Time		19	30%	3,635,312	64%
Procurement Evaluated		20	32%	4,811,165	84%
Procurement Not Evaluated		43	68%	903,064	16%
Invitations for Bids (IFB) Advertised		20	32%	4,811,165	84%
Invitations for Bids (IFB) Not Advertised		2	3%	19,850	0%
Standard Bidding Document Used		63	100%	5,714,230	100%
Documents submitted by the Awardee NOT Valid		63	100%	5,714,230	100%



Compliance Statement: The Koidu New Sembehun City Council (KNSCC) has shown partial compliance with the Public Procurement Act of 2016 during the 2021 financial year. While there was adherence to key procurement processes such as the use of standard bidding documents, contract awards, and the recording of contracts, there were notable non-compliances, particularly in areas of procurement planning, evaluation, payments, and reporting. The unplanned procurement activities, delayed payments, and non-conformity to procurement plans raise concerns regarding transparency, accountability, and effective management of public funds. Immediate corrective actions are recommended to ensure full compliance with the Public Procurement Act.

KOINADUGU DISTRICT COUNCIL

In accordance with its mandate under Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a comprehensive review of the procurement activities undertaken by the Koinadugu District Council for the 2022 financial year. The review involved 36 procurement activities with a total value of Le 1,980,640 (One Million, Nine Hundred and Eighty Thousand, Six Hundred and Forty Leones) based on documents presented for review. These activities were fully funded by the Government of Sierra Leone through the Consolidated Revenue Fund.

Based on the data, 97% (35 activities) of the procurement activities, valued at Le 1,920,640 accounting for 97% of the total procurement value, were in the approved procurement plan, while 3% (1 activity), valued at Le 60,000 accounting for 3% of the total procurement value, were unplanned and unapproved activities executed by the entity. Only 24 activities, valued at Le 1,585,901 (80% of the total value), were executed as planned. 11 activities, valued at Le 334,739 (17% of the procurement value), deviated from the approved procurement plan during implementation. This represents a significant breach of Section 29 of the Public Procurement Act, which mandates that all procurement activities should be planned and approved.

Review of the Standard Procurement Form One (SPF-1) revealed that 13 (thirteen) activities, valued at Le 414,190 (21% of total procurement value), were approved in line with the procurement process. 24 activities, valued at Le 1,566,450 (79% of the total value) lacked prior approval from the relevant authorities in line with the procurement initiation process. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential to initiate the process and confirm budget availability.

The Procurement Methods Used: 4 (four) activities, valued at Le 1,381,338 (64% of the total procurement value), were executed using the NCB method. The RFQ method was extensively used, accounting for 25 (twenty-five) activities (76% of the number) valued at Le 727,392 (34% of total procurement value). 3 activities (9% of the number) were executed using alternative methods, totaling Le 22,313 (1% of total value). 1 activity (6%



of total value) was executed above the RFQ threshold, which contravenes Section 37(2) of the Public Procurement Act, suggesting contract splitting.

The review further revealed that all 36 (thirty-six) activities, valued at Le 1,980,640 (100% of total procurement value), were recorded in the contract register, ensuring transparency and accountability as stated in section 19(h) of the Procurement Act. 29 (twenty-nine) activities (81% of procurement activities) had valid awardee documents. However, 7 activities (19%) lacked valid awardee documents, undermining the procurement transparency and accountability process and shows the lack of due diligence in the award process.

It was noted that all 36 (thirty-six) activities (100% of total value) had payments made on time, totaling Le 1,980,640. 4 activities (11%) were evaluated, accounting for Le 204,825 (10% of total value), while 32 activities (89%) were not evaluated. 52% of awardee documents were valid, while 36% were not valid, indicating a lack of due diligence in the award process.

The Council has a well-established procurement unit with available staff and office computers. However, the procurement office was not conducive to meeting required standards, and the capacity training program for procurement staff was not implemented. The Council did not submit monthly procurement reports using the Standard Procurement Form (SPF-6) as required by the Public Procurement Act, 2016.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Koinadugu District Council 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	No			
Contract Register 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	36		1,980,640	
Procurement in the Approved Plan	35	97%	1,920,640	97%
Procurement Not in the Plan	1	3%	60,000	3%
Procurement Executed as in Plan	24	67%	1,585,901	80%
Procurement Not Executed as in Plan	11	31%	334,739	17%
SPF-1 Approved	13	36%	414,190	21%
SPF-1 Not Approved	24	67%	1,566,450	79%
Source of Funding				
Government of Sierra Leone (GoSL)	36	100%	1,980,640	100%
Categories of Procurement				
Goods	25	69%	1,123,214	57%
Works	6	17%	545,055	28%
Services	5	14%	312,371	16%
Methods of Procurement				
International Competitive Bidding (ICB)	5	14%	1,217,769	61%
National Competitive Bidding (NCB)	31	86%	762,871	39%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	5	14%	1,217,769	61%
Contracts Recorded in the Contract Register	36	100%	1,980,640	100%
Contract Payments Done on Time	36	100%	1,980,640	100%
Procurement Evaluated	4	11%	204,825	10%
Procurement Not Evaluated	32	89%	1,775,815	90%
Standard Bidding Document Used	36	100%	1,980,640	100%
Invitations for Bids (IFB) Advertised	5	14%	1,217,769	61%
Documents submitted by the Awardee valid	29	81%	1,591,949	80%
Documents submitted by the Awardee NOT Valid	7	19%	388,691	20%

Compliance Statement: While Koinadugu District Council demonstrated a reasonable level of compliance with procurement regulations, there were significant deviations in procurement execution and approval processes. The lack of proper evaluation, non-compliance with approval processes, and failure to submit monthly procurement reports raise concerns regarding transparency, accountability, and due diligence. Immediate corrective measures are recommended to ensure full compliance with the Public Procurement Act, 2016, and to improve procurement practices in the future.

KONO DISTRICT COUNCIL

The Kono District Council executed a total of twenty-nine (29) procurement activities during the 2022 financial year, with a cumulative value of Two Million, and eighty-four Hundred and four Hundred and eighty-two Leones sixty-three cents (Le 2,084,482.63). 93% of the procurement activities were funded by the Government of Sierra Leone

The data showed that eighteen (18) of the activities being 62% of the total number of activities that amounted to one million, five hundred and sixty thousand, four hundred and eighty-five Leones and one cent (Le 1,560,485.1) were reported as planned activities. Whereas eleven (11) activities being 25% of the total value amounting to five hundred and twenty-three Thousand, nine Hundred and ninety-seven Leones fifty-three cents (Le 523,997.53) of the procurement value were reported as unplanned. The team also established that seven (7) procurement activities being 24% of the total number of



procurements were executed in conformity with the approved procurement plan. 45% of procurement activities amounting to one million, five hundred and sixty-four thousand, two hundred and ninety-seven Leones six cents (Le 1,564,297.6) 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.

Review of the Standard Procurement Form 1 (SPF-1) revealed that 27 (twenty-seven) activities, valued at Le721, 671.5 (93% of total procurement value), were approved in line with the procurement process. 2 activities, valued at Le 1,362,811.13 (65% of the total value) lacked prior approval from the relevant authorities in line with the procurement initiation process. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential to initiate the process and confirm budget availability

Goods accounted for 6 activities (21% of the procurement activities) valued at Le 178,350, Works: accounted for 8 (28% of the procurement activities) amounting to Le 187,105.03 and Services: accounted for 15 activities amounting to Le 1,719,027.6 (52% of the procurement activities).

The procurement methods used were National Competitive Bidding (NCB) for 3% of the activities and Request for Quotation (RFQ) for 97%. 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.

Disappointedly one (1) activity was executed using the National Competitive Bidding (NCB) with a value of Le 1,318,663.6 being 63% of the total value. Request for Quotation (RFQ) was the most widely used procurement method, accounting for 28 procurements (97%) of total procurement activities amounting to Le 765,819.03 (37% of the total procurement value).

The review also uncovered that one (1) procurement activities valued at one Million, three Hundred eighteen thousand six hundred and sixty-three Leones six cents (Le 1,318,663.6) 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.

The review further revealed that 28 (twenty-eight) activities, valued at Le 2,071,982.63 (97% of total procurement value), were recorded in the contract register, ensuring transparency. 1 activity, accounting for Le 12,500 (1% of total value), were not recorded in the contract register, which violates Section 19(h) of the Procurement Act. 29 (twenty-nine) activities (100% of procurement activities) had valid awardee documents. Shows procurement transparency and accountability process. 1 (one) invitation, accounting for 3% of total procurement value (Le 1,318,663.6), were advertised as required.

It was noted that 15 (fifteen) activities (18% of total value) had payments made on time, totaling Le 374,069.03. However, 14 activities (82%) had delayed payments, amounting to Le 1,710,413.6, which delays project implementation and affects the quality of services



rendered. 100% of activities used standard bidding documents. 8 activities (28%) were evaluated, accounting for Le 368,600 (18% of total value), while 21 activities (72%) were not evaluated. 100% of awardee documents were valid which shows due diligence in the award 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.

Kono District Council 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	No			
Contract Register 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		2,084,483	
Procurement in the Approved Plan	18	62%	1,560,485	75%
Procurement Not in the Plan	11	38%	523,998	25%
Procurement Executed as in Plan	7	24%	79,508	4%
Procurement Not Executed as in Plan	13	45%	1,564,298	75%
SPF-1 Approved	27	93%	721,672	35%
SPF-1 Not Approved	2	7%	1,362,811	65%
Source of Funding				
Government of Sierra Leone (GoSL)	27	93%	721,672	35%
Donor	2	7%	1,362,811	65%
Categories of Procurement				
Goods	6	21%	178,350	9%
Works	8	28%	187,105	9%
Services	15	52%	1,719,028	82%
Methods of Procurement				
National Competitive Bidding (NCB)	1	3%	1,318,664	63%
Request for Quotation (RFQ)	28	97%	765,819	37%
Procurement Not Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	3%	1,318,664	63%
Contracts Recorded in the Contract Register	28	97%	2,071,983	99%
Contract NOT Recorded in the Contract Register	1	3%	12,500	1%
Contract Payments Done on Time	15	52%	374,069	18%
Contract Payments NOT Done on Time	14	48%	1,710,414	82%
Procurement Evaluated	8	28%	368,600	18%
Procurement Not Evaluated	21	72%	1,715,883	82%
Standard Bidding Document Used	29	100%	2,084,483	100%
Invitations for Bids (IFB) Advertised	1	3%	1,318,664	63%
Documents submitted by the Awardee valid	29	100%	2,084,483	100%

Compliance Statement: The Kono District Council's procurement activities for the 2022 financial year demonstrated a mix of compliance and non-compliance with procurement regulations. While there was adherence to some key aspects of the procurement process, there were notable violations in terms of procurement methods, non-submission for NPPA review, and delayed payments. These issues must be addressed to ensure greater compliance with the Public Procurement Act and to promote transparency, accountability, and efficiency in future procurement activities.



LAW OFFICERS DEPARTMENT (LOD)

This report presents the findings of the procurement review conducted by the National Public Procurement Authority (NPPA) at the Law Officers Department (LOD) for the 2022 financial year. The review was mandated by Section 14(2)(m) of the Public Procurement Act, 2016, covering three procurement activities totaling Le 113,980. All activities were funded by the Government of Sierra Leone through the consolidated fund.

The review identified that 33% (Le 22,995) of the total value of activities were planned procurement activities, while 67% (Le 90,985) represented unplanned activities, violating section 29 of the PPA, 2016. Further analysis revealed that 100% of the activities were not executed as planned. Review of the Standard Procurement Form 1 (SPF-1) revealed that 1 (one) activity, valued at Le 22,995 (33% of total procurement value), were approved in line with the procurement process. 2 activities, valued at Le 90,985 (80% of the total value) lacked prior approval from the relevant authorities in line with the procurement initiation process. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential to initiate the process and confirm budget availability.

Procurement category is works with a total value of Le 113,980. The procurement methods used were Request for Quotation (RFQ) for 53% of the total procurement value and One procurement activity (47%) valued at Le 53,665 was conducted through a proforma invoice referred to as Other Methods (e.g., Proforma Invoice).

Only 1 activity (Le 37,320, 33% of total value) was recorded in the contract register. 2 activities (Le 76,660, 67% of total value) were not recorded, suggesting deficiencies in record-keeping and oversight. Monthly submission of the SPF-6 report to the NPPA was not adhered to, further highlighting lapses in compliance and reporting. A significant proportion (67%) of the documents submitted by the awardees were invalid. This is a major compliance issue, as it raises concerns about the integrity of the award process and the validity of the contracts. 2 activities (67% of total procurement activities), valued at Le 60,315 (53% of the total procurement value) were not evaluated. The failure to evaluate 67% of the procurement activities indicates a significant lapse in due diligence and the procurement process. Proper evaluation is essential to ensure the best value for money and adherence to procurement standards.

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

Law Officers Department (LOD) 2022 Procurements Overview			
Indicators	Outcomes (Yes/No)		
Procurement Systems Review			
Established Procurement Unit	Yes		
Procurement Staff Available	Yes		
Conducive Procurement Office	No		
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		
Capacity Training Program for Procurement Staff	No		
Functioning Procurement Committee Available	Yes		
Legal Framework Available (PP Act, Regulation, Manual)	Yes		
Goods Received and Inspection Committee Available	Yes		
Contract Register 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		113,980	
Procurement in the Approved Plan	1	33%	22,995	20%
Procurement Not in the Plan	2	67%	90,985	80%
Procurement Not Executed as in Plan	1	33%	22,995	20%
SPF-1 Approved	1	33%	22,995	20%
SPF-1 Not Approved	2	67%	90,985	80%
Source of Funding				
Government of Sierra Leone (GoSL)	3	100%	113,980	100%
Categories of Procurement				
Works	3	100%	113,980	100%
Methods of Procurement				
Request for Quotation (RFQ)	2	67%	60,315	53%
Procurement Activities Executed with NO Methods Available	1	33%	53,665	47%
Contracts Recorded in the Contract Register	1	33%	37,320	33%
Contract NOT Recorded in the Contract Register	2	67%	76,660	67%
Contract Payments Done on Time	3	100%	113,980	100%
Contract Payments NOT Done on Time		0%		0%
Procurement Not Evaluated	2	67%	60,315	53%
Standard Bidding Document Used	3	100%	113,980	100%
Documents submitted by the Awardee valid	1	33%	37,320	33%
Documents submitted by the Awardee NOT Valid	2	67%	76,660	67%

Compliance Statement: The Law Officers Department's procurement activities for the 2022 financial year show significant non-compliance with procurement regulations, including failure to obtain proper approvals, improper documentation, and lack of timely reporting to the NPPA. The Department must address these deficiencies to ensure adherence to the Public Procurement Act and improve the integrity of the procurement process in the future.

LAW REFORM COMMISSION (LRC)

The National Public Procurement Authority (NPPA) conducted a review of procurement activities at the Law Reform Commission (LRC) for the 2022 financial year. The review covered a total of 17 procurement activities, amounting to Le 42,961,548.05 (Forty-Two Million, Nine Hundred Sixty-One Thousand, Five Hundred Forty-Eight Leones and Five Cents). The breakdown of funding sources indicates that 88% of the procurement activities, valued at Le 42,947,713 (Forty-Two Million, Nine Hundred Forty-Seven Thousand, Seven Hundred Thirteen Leones), were funded by the Government of Sierra Leone through the consolidated fund. The remaining 12%, amounting to Le 13,835 (Thirteen Thousand, Eight Hundred Thirty-Five Leones), was financed through own-source funds.

The review identified that 69% (Le 29,559,594) of the total value of activities were planned procurement activities, while 31% (Le 13,401,954) represented unplanned activities. Further analysis revealed that 6% of the activities were executed as planned, while 94% deviated from the approved procurement plan. Review of the Standard Procurement



Form 1 (SPF-1) revealed that 13 (thirteen) activities, valued at Le 37,312,823.05 (87% of total procurement value), were approved in line with the procurement process. 4 activities, valued at Le 5,648,725 (13% of the total value) lacked prior approval from the relevant authorities in line with the procurement initiation process. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential to initiate the process and confirm budget availability.

Procurement categories included goods and services, with a total value of Le 42961548.05. Of the total activities, 12 were for goods with a total value of (Le 3,303,102.75) and 5 for services (Le 5,658,445.3). The procurement methods used were the non-competitive procurement method Request for Quotation (RFQ) which accounted for 69% of the total value. 4 (four) procurement activities (31%) valued at Le 13,384,962.3 was conducted through a proforma invoice referred to as Other Methods (e.g., Proforma Invoice). 1 activity (6% of the total number) were executed using alternative methods, totaling Le 3,000.75 (6% of total activities). 3 activities (69% of total value) were executed above the RFQ threshold, which contravenes Section 37(2) of the Public Procurement Act, suggesting contract splitting. 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. 2 (Two) activities (31% of the total value) were executed without a unique procurement number, hindering proper tracking and accountability.

12 activities, valued at Le 29,573,585 (Twenty-Nine Million, Five Hundred Seventy-Three Thousand, Five Hundred Eighty-Five Leones), were recorded in the contract register, ensuring transparency. 5 activities, valued at Le 13,387,963.05 (Thirteen Million, Three Hundred Eighty-Seven Thousand, Nine Hundred Sixty-Three Leones and Five Cents), were not recorded in the contract register, violating Section 19(h) of the Procurement Act. 9 activities had valid awardee documents, accounting for Le 10,943,354 (Ten Million, Nine Hundred Forty-Three Thousand, Three Hundred Fifty-Four Leones), representing 25% of the total procurement value. 3 activities lacked valid awardee documents, amounting to Le 18,630,231 (Eighteen Million, Six Hundred Thirty Thousand, Two Hundred Thirty-One Leones), compromising transparency and accountability in the procurement process. 5 activities did not have available awardee documents, totaling Le 13,387,963 (Thirteen Million, Three Hundred Eighty-Seven Thousand, Nine Hundred Sixty-Three Leones), indicating a lack of due diligence in the award process. 16 activities, valued at Le 42,958,547.3 (Forty-Two Million, Nine Hundred Fifty-Eight Thousand, Five Hundred Forty-Seven Leones and Thirty Cents), were paid on time, demonstrating compliance with payment schedules. However, 1 activity, valued at Le 3,000.75 (Three Thousand Leones and Seventy-Five Cents), was delayed, suggesting potential issues with timely project implementation.

While the LRC maintains a procurement unit, it is not adequately equipped, hindering the effective execution of procurement functions. The LRC has failed to submit monthly procurement reports (SPF-6) as mandated by Section 18(13)(g) of the Public Procurement Act, 2016.



The review revealed significant compliance gaps, particularly in procurement planning, approval processes, and the use of procurement methods. 69% of activities were planned, but only 6% were executed as planned, while the remaining 94% deviated from the procurement plan. It is essential for the LRC to strengthen its procurement planning, adopt more competitive methods, and ensure compliance with procurement regulations, particularly regarding approvals, contract recording, and award documentation. Additionally, timely submission of SPF-6 reports and proper training for procurement staff should be prioritized.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Law Reform Commission (LRC) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	No			
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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (L\$)	% Value of Procurements
Total Procurement	17		42,961,548	
Procurement in the Approved Plan	10	59%	29,559,594	69%
Procurement Not in the Plan	7	41%	13,401,954	31.20%
Procurement Executed as in Plan	1	6%	8,061	0.02%
Procurement Not Executed as in Plan	16	94%	42,953,487	100%
SPF-1 Approved	13	76%	37,312,823	87%
SPF-1 Not Approved	4	24%	5,648,725	13%
Source of Funding				
Government of Sierra Leone (GoSL)	15	88%	42,947,713	99.97%
Own Source Revenue	2	12%	13,835	0.03%
Categories of Procurement				
Goods	12	71%	37,303,103	87%
Services	5	29%	5,658,445	13%
Methods of Procurement				
Request for Quotation (RFQ)	12	71%	29,573,585	68.84%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	4	24%	13,384,962	31.16%
Procurement Activities Executed with NO Methods Available	1	6%	3,001	0.01%
Procurement above RFQ threshold Executed using RFQ	3	18%	29,453,571	69%
Contracts Recorded in the Contract Register	12	71%	29,573,585	69%
Contract NOT Recorded in the Contract Register	5	29%	13,387,963	31%
Procurement Activities without Procurement Numbers	2	12%	13,371,832	31%
Contract Payments Done on Time	16	94%	42,958,547	99.99%
Contract Payments NOT Done on Time	1	6%	3,001	0.01%
Procurement Evaluated	7	41%	10,884,444	25%
Procurement Not Evaluated	5	29%	18,689,141	44%
Standard Bidding Document Used	11	65%	10,957,085	26%
Standard Bidding Document Not Used	6	35%	32,004,463	74%
Documents submitted by the Awardee valid	9	53%	10,943,354	25%
Documents submitted by the Awardee NOT Valid	3	18%	18,630,231	43%
Documents submitted by the Awardee NOT Available	5	29%	13,387,963	31%

LEGAL AID BOARD SIERRA LEONE

The National Public Procurement Authority (NPPA) conducted a procurement compliance review of the Legal Aid Board (LAB) for the 2022 financial year. The review was aimed at assessing the procurement planning, execution, and adherence to the Public Procurement Act, 2016. The NPPA's statutory mandate, as outlined in Section 14(2)(m) of the Public Procurement Act, requires it to oversee public procurement processes and ensure compliance with the Act. LAB reported 8 procurement activities in the 2022



financial year, with a total value of Le 648,650 (six hundred and forty-eight thousand, six hundred and fifty Leones). These activities were fully funded by the Government of Sierra Leone from the Consolidated Revenue Fund.

All 8 activities, totaling Le 648,650, were included in the approved procurement plan, which is in compliance with the Public Procurement Act, 2016. Four activities, totaling Le 470,049 (72% of the total procurement value), were executed in accordance with the approved procurement plan. Four activities, totaling Le 178,601 (28% of the total procurement value), were not executed as planned. This non-compliance is in violation of Section 29(6) of the Public Procurement Act, 2016, which mandates that the procurement plan should be updated to reflect actual execution. All 8 activities involved the procurement of goods, amounting to Le 648,650 (100% of the procurement value).

Out of the 8 activities, 4 activities, totaling Le 178,601 (28% of the total procurement value), were approved in line with the procurement process. However, the remaining 4 activities, valued at Le 470,049 (72% of the total procurement value), lacked prior approval from the relevant authorities, which contravenes the procurement initiation process. Seven contracts, totaling Le 566,135 (87% of the procurement value), were recorded in the contract register, while one contract, valued at Le 82,515 (13% of the procurement value), was not recorded, violating Section 19(h) of the Public Procurement Act, 2016.

Procurement Methods: National Competitive Bidding (NCB) was used for 5 activities, accounting for Le 552,564 (85% of the procurement value). Request for Quotation (RFQ) was used for 3 activities, totaling Le 96,086 (15% of the procurement value).

Four activities, totaling Le 470,049 (72% of the total procurement value), were evaluated. However, the remaining four activities, valued at Le 178,601 (28% of the total procurement value), were not evaluated. This is a major non-compliance with procurement best practices, which mandates the evaluation of all procurement activities. Three contracts, totaling Le 277,079 (43% of the procurement value), were paid on time. However, five contracts, valued at Le 371,571 (57% of the procurement value), were not paid on time. All 8 activities, totaling Le 648,650 (100% of the procurement value), had valid documents submitted by awardees, ensuring transparency, fairness, and accountability.

A procurement unit was established, and procurement staff was available. While the procurement office had the required facilities, it was found to be insufficiently conducive to meeting required standards. There was no capacity training program for procurement staff, which is a significant gap in compliance. The Legal Aid Board failed to submit monthly procurement reports, a breach of Section 18(13)(g) of the Public Procurement Act.

The entity should update the procurement plan to reflect actual implementation and ensure future compliance with Section 29(6) of the Public Procurement Act. It must ensure all procurements are approved in line with the procurement initiation process (SPF-1). Ensure that all contracts are recorded in the contract register and monthly procurement reports (SPF-6) are submitted to NPPA as required.



The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Legal Aid Board Sierra Leone 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	No			
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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Contract Register 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		648,650	
Procurement in the Approved Plan	8	100%	648,650	100%
Procurement Executed as in Plan	4	50%	470,049	72%
Procurement Not Executed as in Plan	4	50%	178,601	28%
SPF-1 Approved	4	50%	178,601	28%
SPF-1 Not Approved	4	50%	470,049	72%
Source of Funding				
Government of Sierra Leone (GoSL)	8	100%	648,650	100%
Categories of Procurement				
Goods	8	100%	648,650	100%
Methods of Procurement				
National Competitive Bidding (NCB)	5	63%	552,564	85%
Request for Quotation (RFQ)	3	38%	96,086	15%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	25%	358,174	55%
Contracts Recorded in the Contract Register	7	88%	566,135	87%
Contract NOT Recorded in the Contract Register	1	13%	82,515	13%
Contract Payments Done on Time	3	38%	277,079	43%
Contract Payments NOT Done on Time	5	63%	371,571	57%
Procurement Evaluated	4	50%	470,049	72%
Procurement Not Evaluated	4	50%	178,601	28%
Standard Bidding Document Used	8	100%	648,650	100%
Invitations for Bids (IFB) Advertised	4	50%	470,049	72%
Invitations for Bids (IFB) Not Advertised	1	13%	82,515	13%
Documents submitted by the Awardee valid	8	100%	648,650	100%

Compliance Statement: The Legal Aid Board Sierra Leone has made progress in terms of procurement planning and process adherence, with 100% of procurement activities included in the approved procurement plan. However, significant areas of non-compliance have been identified, particularly with regard to procurement execution (28% of activities not executed as planned), lack of prior approvals (72% of activities), failure to evaluate half of the procurements, and failure to advertise one invitation for bids. Furthermore, issues related to timely payments, record-keeping, and staff capacity training have been identified as areas requiring immediate attention to ensure full compliance with the Public Procurement Act, 2016.



LOCAL GOVERNMENT SERVICE COMMISSION (LGSC)

In the 2022 financial year, the Local Government Service Commission (LGSC) executed a total of fourteen (14) procurement activities with a cumulative value of Le 534,636,000 (Five Hundred Thirty-Four Million, Six Hundred Thirty-Six Thousand Leones). The procurement activities were entirely funded by the Government of Sierra Leone through the consolidated fund. The report highlights key compliance issues, procurement execution performance, and systemic shortcomings.

Of these activities, 13 activities (Le 519,636, or 97% of the value) were planned and executed. 1 activity (Le 15,000, or 3% of the value) was unplanned and unapproved. 8 activities (Le 406,536, or 76% of the total value) were executed as planned. 6 activities (Le 128,100, or 24% of the total value) were not executed as planned, indicating poor adherence to procurement discipline.

All procurement activities (100%) were executed using the Request for Quotation (RFQ) method, representing 100% of the procurement value. One procurement activity (Le 250,000) above the RFQ threshold was executed using the RFQ method, violating the Public Procurement Act, 2016, and breaching competitive procurement procedures. There was evidence of procurement splitting, which contravenes Section 37(2) of the Public Procurement Act, reducing transparency and undermining value for money. The sole use of the RFQ method for all procurements raises concerns, especially for activities exceeding the threshold for RFQ. This violates principles of competitive procurement, undermining fairness and transparency.

All 14 procurement activities (100%) were approved in line with the procurement process, as evidenced by the submission of Standard Procurement Form 1 (SPF-1). None of the 14 procurement activities were evaluated. This failure to conduct proper evaluations compromises the ability to assess whether the procurement activities were executed effectively and in accordance with the established procurement standards. One procurement activity, valued at Le 1,342,904,000 (One Billion, Three Hundred and Forty-Two Million, Nine Hundred and Four Leones), was executed without submission to the National Public Procurement Authority (NPPA) for technical review and endorsement, contravening Section 14(2)(p)(i) of the Public Procurement Act, 2016.

Procurement Categories: Goods: 10 activities, valued at Le 453,050,000 (Eighty-Five Percent of total procurement value). Services: 4 activities, valued at Le 81,586,000 (Fifteen Percent of total procurement value).

The Procurement Unit is established, and procurement staff are available. The procurement office is conducive, with adequate facilities and office computers. The Procurement Plan was signed and approved, and the procurement office functions with adequate support systems such as a functioning procurement committee and a legal framework based on the Public Procurement Act and Regulations. The Monthly SPF-6 Report to the NPPA was not submitted, highlighting another area of non-compliance.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Local Government Service Commission (LGSC) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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	14		534,636	
Procurement in the Approved Plan	13	93%	519,636	97%
Procurement Not in the Plan	1	7%	15,000	3%
Procurement Executed as in Plan	8	57%	406,536	76%
Procurement Not Executed as in Plan	6	43%	128,100	24%
SPF-1 Approved	14	100%	534,636	100%
Source of Funding				
Government of Sierra Leone (GoSL)	14	100%	534,636	100%
Categories of Procurement				
Goods	10	71%	453,050	85%
Services	4	29%	81,586	15%
Methods of Procurement				
Request for Quotation (RFQ)	14	100%	534,636	100%
Procurement above RFQ threshold Executed using RFQ	1	7%	250,000	47%
Contracts Recorded in the Contract Register	14	100%	534,636	100%
Contract Payments Done on Time	14	100%	534,636	100%
Procurement Not Evaluated	14	100%	534,636	100%
Standard Bidding Document Used	14	100%	534,636	100%
Documents submitted by the Awardee valid	14	100%	534,636	100%

Compliance Statement: While the LGSC executed 100% of procurement activities with approvals in place, there were significant issues related to non-compliance with competitive procurement procedures. The exclusive use of the RFQ method, procurement splitting, lack of evaluations, and failure to submit a high-value procurement to NPPA for review undermines transparency, accountability, and fairness. The review highlights a serious lack of discipline in procurement management, which contravenes key principles of the Public Procurement Act, particularly regarding competition and value for money. The LGSC should take corrective actions to align with regulatory standards, particularly by adopting more competitive procurement methods, ensuring all activities are planned, and adhering to the technical review requirements for larger procurement activities.

MAKENI CITY COUNCIL

The National Public Procurement Authority (NPPA), in accordance with Section 14(2)(m) of the Public Procurement Act, 2016, conducted a review of procurement activities at Makeni City Council. The review encompassed fifteen (15) procurement activities with a



total value of Le 1,442,943.32 (One Million, Four Hundred and Forty-Two Thousand, Nine Hundred and Forty-Three Leones and Thirty-Two Cents). All activities were funded by the Government of Sierra Leone (GoSL) through the Consolidated Fund.

The review reveals both compliance with and breaches of procurement regulations. Notably, 93% (14 activities) were planned and approved, valued at Le 1,260,943.32 (One Million Two Hundred Sixty Thousand Nine Hundred Forty-Three Leones and Thirty-Two Cents), representing 87% of the total procurement value. 7% (1 activity), valued at Le 182,000 (One Hundred Eighty-Two Thousand Leones), were unplanned, constituting 13% of the total value. 12 activities, valued at Le 1,249,943.32 (One Million Two Hundred Forty-Nine Thousand Nine Hundred Forty-Three Leones and Thirty-Two Cents), adhered to the procurement plan, while 3 activities, valued at Le 193,000 (One Hundred Ninety-Three Thousand Leones), deviated from it.

All activities were recorded in the contract register, ensuring transparency. The procurement activities were categorized as follows: Goods: 8 activities (53%) totaling Le 1,094,273.32 (One Million Ninety-Four Thousand Two Hundred Seventy-Three Leones and Thirty-Two Cents), representing 76% of the total procurement value. Works: 5 activities (33%) amounting to Le 345,170 (Three Hundred Forty-Five Thousand One Hundred Seventy Leones), representing 24% of the total procurement value. Services: 2 activities (13%) valued at Le 3,500 (Three Thousand Five Hundred Leones), representing less than 1% of the total procurement value.

Procurement Methods: National Competitive Bidding (NCB): Used for 4 activities, valued at Le 1,053,610.32 (One Million Fifty-Three Thousand Six Hundred Ten Leones and Thirty-Two Cents), accounting for 73% of the total procurement value. Request for Quotation (RFQ): Used for 11 activities, valued at Le 389,333 (Three Hundred Eighty-Nine Thousand Three Hundred Thirty-Three Leones), representing 27% of the total procurement value. One activity exceeded the RFQ threshold, valued at Le 182,000, contravening Section 37(2) of the Act. 2 activities (13%) amounting to Le 1,030,110.32 (71% of total value) in the competitive threshold were not submitted to the NPPA for technical review, violating Section 14(2)(p).

The entity failed to submit monthly procurement reports using Standard Procurement Form 6 (SPF-6), breaching Section 18(13)(g) of the Act. The council has not established a Goods Received and Inspection Committee as mandated by Section 47 of the Public Procurement Regulation, 2020. One payment was delayed, indicating gaps in financial administration.

The entity maintains a procurement unit; and it is adequately equipped to function effectively. The entity should ensure all procurement activities are planned and approved to comply with Section 29 of the Act. Avoid contract splitting and adhere strictly to approved procurement thresholds. Regular submission of SPF-6 reports is vital to enhance transparency.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Makeni City Council 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	No			
Contract Register 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		1,442,943	
Procurement in the Approved Plan	14	93%	1,260,943	87%
Procurement Not in the Plan	1	7%	182,000	13%
Procurement Executed as in Plan	12	80%	1,249,943	87%
Procurement Not Executed as in Plan	3	20%	193,000	13%
SPF-1 Approved	15	100%	1,442,943	100%
Source of Funding				
Government of Sierra Leone (GoSL)	15	100%	1,442,943	100%
Categories of Procurement				
Goods	8	53%	1,094,273	75.8%
Works	5	33%	345,170	23.9%
Services	2	13%	3,500	0.2%
Methods of Procurement				
National Competitive Bidding (NCB)	4	27%	1,053,610	73%
Request for Quotation (RFQ)	11	73%	389,333	27%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	13%	1,030,110	71%
Procurement above RFQ threshold Executed using RFQ	1	7%	182,000	13%
Contracts Recorded in the Contract Register	15	100%	1,442,943	100%
Procurement Activities without Procurement Numbers	1	7%	14,500	1%
Contract Payments Done on Time	14	93%	1,428,443	99%
Contract Payments NOT Done on Time	1	7%	14,500	1%
Procurement Evaluated	15	100%	1,442,943	100%
Standard Bidding Document Used	15	100%	1,442,943	100%
Invitations for Bids (IFB) Advertised	3	20%	1,044,610	72%
Invitations for Bids (IFB) Not Advertised	1	7%	9,000	1%
Documents submitted by the Awardee valid	15	100%	1,442,943	100%

MEDICAL AND DENTAL COUNCIL OF SIERRA LEONE (MDCSL)

The National Public Procurement Authority (NPPA), as mandated by Section 14(2)(m) of the Public Procurement Act, 2016, conducted a comprehensive review of procurement activities at the Medical and Dental Council of Sierra Leone (MDCSL). This review covered the financial year 2022, encompassing eleven (11) procurement activities totaling Le 51,510,000 (Fifty-One Million Five Hundred and Ten Thousand Leones). Government of Sierra Leone (GoSL): Funded 82% of activities (9 activities) with a total value of Le 41,790,000 (Forty-One Million Seven Hundred and Ninety Thousand Leones). Own Source Revenue: Funded 18% of activities (2 activities) with a total value of Le 9,720,000 (Nine Million Seven Hundred and Twenty Thousand Leones).

All 11 procurement activities were classified as unplanned, violating Section 29 of the Public Procurement Act, 2016. The lack of procurement planning has increased the risk of government liabilities and undermines the integrity of the procurement process. SPF-1 forms, necessary for initiating procurement processes and confirming budget availability, were not approved for any of the activities. All procurement activities were



conducted using non-competitive methods (e.g., proforma invoices categorized as “others”), which contravenes the principles of fairness and transparency stipulated in the Public Procurement Act. There was evidence of contract splitting and non-compliance with competitive procurement laws. The entity should utilize competitive procurement methods to ensure fairness, transparency, and value for money.

None of the procurement activities were assigned procurement numbers, undermining transparency and traceability. The entity does not maintain a contract register for procurement activities.

While the MDCSL has a procurement unit, it is inadequately equipped, it has No dedicated procurement staff, no capacity training programs for staff, and Lack of essential facilities, such as computers. The MDCSL failed to submit monthly procurement reports using Standard Procurement Form 6 (SPF-6) as mandated by Section 18(13)(g) of the Public Procurement Act, 2016. None of the procurement activities were evaluated, and standard bidding documents were not used. Required documents from awardees were not available for any of the activities.

The Medical and Dental Council of Sierra Leone (MDCSL) demonstrated significant non-compliance with the Public Procurement Act, 2016. All procurement activities were unplanned, lacked necessary approvals, and were conducted using non-competitive methods. This undermines transparency, accountability, and the integrity of the procurement process.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Medical and Dental Council of Sierra Leone (MDCSL) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	No			
Conducive Procurement Office	No			
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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	No			
Goods Received and Inspection Committee Available	Yes			
Contract Register Available	No			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (L\$)	% Value of Procurements
Total Procurement	11		51,510,000	
Procurement Not in the Plan	11	100%	51,510,000	100%
Procurement Not Executed as in Plan	11	100%	51,510,000	100%
SPF-1 Not Approved	11	100%	51,510,000	100%
Source of Funding				
Government of Sierra Leone (GoSL)	9	82%	41,790,000	81%
Own Source Revenue	2	18%	9,720,000	19%
Categories of Procurement				
Goods	9	82%	43,036,000	84%
Services	2	18%	8,474,000	16%
Methods of Procurement				
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	11	100%	51,510,000	100%
Contracts Recorded in the Contract Register	11	100%	51,510,000	100%
Procurement Activities without Procurement Numbers	11	100%	51,510,000	100%
Contract Payments Done on Time	7	64%	36,382,000	71%
Contract Payments NOT Done on Time	4	36%	15,128,000	29%
Procurement Not Evaluated	11	100%	51,510,000	100%
Standard Bidding Document Not Used	11	100%	51,510,000	100%
Documents submitted by the Awardee NOT Available	11	100%	51,510,000	100%



MINISTRY OF AGRICULTURE AND FORESTRY (MAF)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Ministry of Agriculture and Forestry (MAF) in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The purpose of this review was to assess MAF's adherence to public procurement laws, ensuring efficiency, transparency, and value for money.

A total of 2 procurement activities were reported by MAF, with a total value of Le 9,012,475 (Nine million, twelve thousand, four hundred and seventy-five Leones). The procurement activities were funded entirely by the Government of Sierra Leone (GoSL). Both procurement activities, valued at Le 9,012,475, were unplanned and unapproved. This represents 100% of the procurement activities, indicating a complete lack of adherence to the approved procurement plan.

Both activities were approved with the Standard Procurement Form (SPF-1), which was in line with the procurement initiation process. Both activities involved the procurement of Goods, amounting to the full value of Le 9,012,475. The procurement activities were conducted using National Competitive Bidding (NCB), accounting for 100% of the procurement method used. The activities were reviewed and endorsed by NPPA, with a total value of Le 9,012,475 (100% compliance). Out of the two contracts, only one was recorded in the contract register, accounting for 50% of the total value (Le 582,475). The remaining contract, worth Le 8,430,000 (50% of the total value), was not recorded.

Both procurement activities were not evaluated, raising concerns about the effectiveness of the evaluation process, which violates Sections 53(1) of the Public Procurement Act of 2016. Timely payments were made for one contract, valued at Le 8,430,000, while the remaining contract payment of Le 582,475 was delayed. For 50% of the activities, the awardee documents were found to be invalid, indicating a lack of proper due diligence. The entity did not submit monthly SPF-6 reports to NPPA, which is a violation of procurement oversight requirements.

MAF must ensure that procurement activities are planned and executed in line with the approved procurement plan. All contracts should be recorded in the contract register as required. Procurement evaluations should be conducted to ensure transparency and effectiveness. The Ministry should strengthen the process of validating awardee documents to ensure compliance with procurement laws.

MAF has some foundational structures in place, there are critical gaps in procurement planning, contract management, and evaluation that need urgent attention to align with the requirements of the Public Procurement Act, 2016.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Ministry of Agriculture and Forestry (MAF) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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	2		9,012,475	
Procurement Not in the Plan	2	100%	9,012,475	100%
Procurement Not Executed as in Plan	2	100%	9,012,475	100%
SPF-1 Approved	2	100%	9,012,475	100%
Source of Funding				
Government of Sierra Leone (GoSL)	2	100%	9,012,475	100%
Categories of Procurement				
Goods	2	100%	9,012,475	100%
Methods of Procurement				
National Competitive Bidding (NCB)	2	100%	9,012,475	100%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	100%	9,012,475	100%
Contracts Recorded in the Contract Register	1	50%	582,475	6%
Contract NOT Recorded in the Contract Register	1	50%	8,430,000	94%
Contract Payments Done on Time	1	50%	8,430,000	94%
Contract Payments NOT Done on Time	1	50%	582,475	6%
Procurement Not Evaluated	2	100%	9,012,475	100%
Standard Bidding Document Used	2	100%	9,012,475	100%
Invitations for Bids (IFB) Advertised	2	100%	9,012,475	100%
Documents submitted by the Awardee valid	1	50%	8,430,000	94%
Documents submitted by the Awardee NOT Valid	1	50%	582,475	6%

MINISTRY OF BASIC AND SENIOR SECONDARY EDUCATION (MBSSE)

The National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement activities at the Ministry of Basic and Senior Secondary Education (MBSSE) for the 2022 financial year. This review was in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The purpose of the review was to assess adherence to public procurement laws, ensuring transparency, efficiency, and value for money in procurement processes.

The review analyzed 20 procurement activities executed by MBSSE, totaling Le 2,225,286 (Two million, two hundred and twenty-five thousand, two hundred and eighty-six Leones). The procurement activities were funded by both the Government of Sierra Leone (GoSL) and donors. Specifically, 8 activities (40% of the total number) were funded by GoSL, amounting to Le 1,414,559 (One million, four hundred and fourteen thousand, five hundred and fifty-nine Leones), while 12 activities (60% of the total number) were funded by donors, totaling Le 810,727 (Eight hundred and ten thousand, seven hundred and twenty-seven Leones).



Out of the 20 procurement activities, 7 activities (35%) were part of the approved procurement plan, amounting to Le 1,386,209 (One million, three hundred and eighty-six thousand, two hundred and nine Leones), representing 62% of the total procurement value. The remaining 13 activities (65%) totaling Le 839,077 (Eight hundred and thirty-nine thousand, seventy-seven Leones), representing 38% of the total value, were executed outside the approved procurement plan. 7 activities (35%) amounting to Le 1,386,209 (One million, three hundred and eighty-six thousand, two hundred and nine Leones) were executed as planned. 13 activities (65%) totaling Le 839,077 (Eight hundred and thirty-nine thousand, seventy-seven Leones) were executed outside the approved plan. 5 activities (25% of the total number) with a total value of Le 589,769 (Five hundred and eighty-nine thousand, seven hundred and sixty-nine Leones) had prior approval as per SPF-1. 15 activities (75%) totaling Le 1,635,517 (One million, six hundred and thirty-five thousand, five hundred and seventeen Leones) were executed without prior approval, which constitutes 73% of the total procurement value.

A majority of the procurement activities (15 out of 20) involved goods, totaling Le 2,051,578 (Two million, fifty-one thousand, five hundred and seventy-eight Leones), which represents 92% of the total procurement value. 1 activity (5%) involved works, valued at Le 86,000 (Eighty-six thousand Leones), representing 4% of the total value. 4 activities (20%) involved services, amounting to Le 87,708 (Eighty-seven thousand, seven hundred and eight Leones), representing 4% of the total value.

7 activities (35%) utilized National Competitive Bidding (NCB), amounting to Le 1,386,209 (One million, three hundred and eighty-six thousand, two hundred and nine Leones), which accounts for 62% of the total procurement value. 13 activities (65%) were conducted using Request for Quotation (RFQ), totaling Le 839,077 (Eight hundred and thirty-nine thousand, seventy-seven Leones), representing 38% of the total value. Only 1 activity (5%) was reviewed and endorsed by NPPA in the competitive threshold (ICB & NCB), valued at Le 128,203 (One hundred and twenty-eight thousand, two hundred and three Leones), accounting for 6% of the total value. 2 activities (10%) valued at Le 1,140,405 (One million, one hundred and forty thousand, four hundred and five Leones), representing 51% of the total value, were not reviewed by NPPA as required. 2 activities (10%) exceeding the RFQ threshold were executed using RFQ, with a total value of Le 490,958 (Four hundred and ninety thousand, nine hundred and fifty-eight Leones), accounting for 22% of the total procurement value.

11 activities (55%) were recorded in the contract register, valued at Le 1,521,295 (One million, five hundred and twenty-one thousand, two hundred and ninety-five Leones), representing 68% of the total value. 9 activities (45%) valued at Le 703,991 (Seven hundred and three thousand, nine hundred and ninety-one Leones), representing 32% of the total value, were not recorded in the contract register. 6 activities (30%) with payments totaling Le 1,258,006 (One million, two hundred and fifty-eight thousand, six Leones), accounting for 57% of the total value, experienced delayed payments.

All 20 procurement activities (100%) lacked evaluations, which constitutes a serious breach of Section 53(1) of the Public Procurement Act, 2016, compromising the effectiveness of the procurement process. Documents submitted by the awardee were found valid for 19 activities (95%), valued at Le 2,217,886 (Two million, two hundred and



seventeen thousand, eight hundred and eighty-six Leones), representing 99.7% of the total procurement value. For 1 activity (5%), documents submitted by the awardee were invalid, valued at Le 7,400 (Seven thousand, four hundred Leones), representing 0.3% of the total procurement value.

Ministry of Basic and Senior Secondary Education (MBSSE) in the 2022 financial year exhibited significant non-compliance with public procurement regulations. A large proportion of procurements (65%) were executed outside the approved plan, and a substantial number of activities (75%) lacked prior approval from relevant authorities. The use of RFQ for procurement activities above the RFQ threshold raises concerns regarding contract splitting, violating Section 37(2) of the Public Procurement Act. Moreover, the failure to submit procurement activities for NPPA review and the lack of timely payments further demonstrate gaps in compliance with the Public Procurement Act.

Despite these challenges, MBSSE has a well-structured procurement unit, which can be leveraged to improve procurement practices and ensure compliance moving forward. Immediate corrective actions should be taken to address these deficiencies and improve procurement planning, transparency, and accountability.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Ministry of Basic and Senior Secondary Education (MBSSE) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	20		2,225,286	
Procurement in the Approved Plan	7	35%	1,386,209	62%
Procurement Not in the Plan	13	65%	839,077	38%
Procurement Executed as in Plan	7	35%	1,386,209	62%
Procurement Not Executed as in Plan	13	65%	839,077	38%
SPF-1 Approved	5	25%	589,769	27%
SPF-1 Not Approved	15	75%	1,635,517	73%
Source of Funding				
Government of Sierra Leone (GoSL)	8	40%	1,414,559	64%
Donor	12	60%	810,727	36%
Categories of Procurement				
Goods	15	75%	2,051,578	92%
Works	1	5%	86,000	4%
Services	4	20%	87,708	4%
Methods of Procurement				
National Competitive Bidding (NCB)	7	35%	1,386,209	62%
Request for Quotation (RFQ)	13	65%	839,077	38%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	5%	128,203	6%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	10%	1,140,405	51%
Procurement above RFQ threshold Executed using RFQ	2	10%	490,958	22%
Contracts Recorded in the Contract Register	11	55%	1,521,295	68%
Contract NOT Recorded in the Contract Register	9	45%	703,991	32%
Contract Payments Done on Time	14	70%	967,280	43%
Contract Payments NOT Done on Time	6	30%	1,258,006	57%
Procurement Not Evaluated	20	100%	2,225,286	100%
Standard Bidding Document Used	20	100%	2,225,286	100%
Invitations for Bids (IFB) Advertised	7	35%	1,386,209	62%
Documents submitted by the Awardee valid	19	95%	2,217,886	99.7%
Documents submitted by the Awardee NOT Valid	1	5%	7,400	0.3%



MINISTRY OF DEFENCE (MOD)

The Ministry of Defence (MOD) has demonstrated partial compliance with the Public Procurement Act, 2016 during the 2022 financial year. A comprehensive review of procurement activities was conducted, focusing on procurement processes, adherence to planning, transparency, and overall compliance with legal and regulatory frameworks. The total value of procurement activities reviewed amounted to Le 11,244,297,097 (Eleven billion, two hundred and forty-four million, two hundred and ninety-seven thousand, ninety-seven Leones).

A total of 23 procurement activities were reviewed with an aggregate value of Le 11,244,297,097 (Eleven billion, two hundred and forty-four million, two hundred and ninety-seven thousand and ninety-seven Leones), but only 15 (65%) were included in the approved procurement plan. The remaining 8 (35%) activities, totaling Le 9,642,016,734, were not part of the plan, highlighting a significant issue with procurement planning. Only 10 (43%) of the activities were executed as planned, while 13 (57%) were executed outside the plan, amounting to Le 9,642,240,983, demonstrating a lack of discipline in procurement execution.

None of the procurement activities had prior approval on the Standard Procurement Form (SPF-1), which is required by the Public Procurement Act. This non-compliance is a significant issue as it raises concerns about budgetary confirmation and authorization. Out of 23 procurement activities, only 1 (4%) was evaluated, with the remaining 22 (96%) activities not evaluated. This violates the Public Procurement Act, which mandates that procurement activities be evaluated to ensure value for money and transparency.

A staggering 83% (19 activities) of the procurement contracts were not paid on time, totaling Le 10,942,381,717 (Ten billion, nine hundred and forty-two million, three hundred and eighty-one thousand, seven hundred and seventeen Leones), accounting for 97% of the total procurement value. The Ministry did not submit procurement activities exceeding the RFQ threshold for NPPA's technical review and endorsement, as required by the Public Procurement Act. A total of 4 activities above the RFQ threshold, amounting to Le 171,347,379 (One hundred and seventy-one million, three hundred and forty-seven thousand, three hundred and seventy-nine Leones), were executed using RFQ.

7 (30%) of the procurement activities lacked valid awardee documents, which contravenes Sections 21 and 53(2) of the Public Procurement Act. This compromises the transparency and fairness of the procurement process. 16 (70%) of the contracts were recorded in the contract register, while 7 (30%) were not. The failure to record contracts accurately and timely poses risks to accountability and transparency. Monthly submission of SPF-6 reports to NPPA has not been complied with, as required by the Public Procurement Act.

Procurement Methods: International Competitive Bidding (ICB): 3 activities (13%) totaling Le 332,530,253 (Three hundred and thirty-two million, five hundred and thirty thousand, two hundred and fifty-three Leones), representing 3% of the total value. National Competitive Bidding (NCB): 6 activities (26%) totaling Le 10,739,637,572 (Ten billion,



seven hundred and thirty-nine million, six hundred and thirty-seven thousand, five hundred and seventy-two Leones), representing 96% of the total value. Request for Quotation (RFQ): 14 activities (61%) totaling Le 172,129,272 (One hundred and seventy-two million, one hundred and twenty-nine thousand, two hundred and seventy-two Leones), representing 2% of the total value.

The Ministry has a well-established procurement unit and procurement committee. However, several areas need improvement. The procurement office lacks adequate facilities and a capacity training program for staff.

The review of the Ministry of Defence's procurement activities in 2022 highlights serious non-compliance with the Public Procurement Act, 2016, particularly in procurement planning, execution, documentation, and payment processing. There were substantial deviations from the approved procurement plan, failure to comply with the NPPA's review process, and a lack of timely contract payments. Additionally, deficiencies in procurement evaluations and invalid awardee documentation were identified. These issues suggest a need for significant improvements in the procurement systems, planning, and adherence to legal requirements to ensure greater transparency, efficiency, and value for money in future procurement activities.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Ministry of Defence (MOD) 2022 Procurements Overview			
Indicators	Outcomes (Yes/No)		
Procurement Systems Review			
Established Procurement Unit	Yes		
Procurement Staff Available	Yes		
Conducive Procurement Office	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		
Capacity Training Program for Procurement Staff	No		
Functioning Procurement Committee Available	Yes		
Legal Framework Available (PP Act, Regulation, Manual)	Yes		
Goods Received and inspection Committee Available	Yes		
Contract Register 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		11,244,297,097	
Procurement in the Approved Plan	15	65%	1,602,280,363	14%
Procurement Not in the Plan	8	35%	9,642,016,734	86%
Procurement Executed as in Plan	10	43%	1,602,056,114	14%
Procurement Not Executed as in Plan	13	57%	9,642,240,983	86%
SPF-1 Not Approved	23	100%	11,244,297,097	100%
Source of Funding				
Government of Sierra Leone (GoSL)	23	100%	11,244,297,097	100%
Categories of Procurement				
Goods	19	83%	11,151,601,629	99.176%
Works	1	4%	92,475,000	0.822%
Services	3	13%	220,468	0.002%
Methods of Procurement				
International Competitive Bidding (ICB)	3	13%	332,530,253	3%
National Competitive Bidding (NCB)	6	26%	10,739,637,572	96%
Request for Quotation (RFQ)	14	61%	172,129,272	2%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	5	22%	6,433,364,044	57%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	4%	4,638,740,000	41%
Procurement above RFQ threshold Executed using RFQ	4	17%	171,347,379	2%
Sole Source/ Restricted Bidding method Endorsed by NPPA	1	4%	10,232	0.0001%
Sole Source/ Restricted Bidding method NOT Endorsed by NPPA	1	4%	81,968	0.0007%
Contracts Recorded in the Contract Register	16	70%	10,963,453,956	98%
Contract NOT Recorded in the Contract Register	7	30%	280,843,141	2%
Procurement Activities without Procurement Numbers	1	4%	99,800	0.001%
Contract Payments Done on Time	4	17%	301,915,380	3%
Contract Payments NOT Done on Time	19	83%	10,942,381,717	97%
Procurement Evaluated	1	4%	60,000	0.001%
Procurement Not Evaluated	22	96%	11,244,237,097	99.999%
Standard Bidding Document Used	23	100%	11,244,297,097	100%
Invitations for Bids (IFB) Advertised	6	26%	10,739,579,609	96%
Invitations for Bids (IFB) Not Advertised	3	13%	332,588,216	3%
Documents submitted by the Awardee valid	16	70%	504,707,256	4%
Documents submitted by the Awardee NOT Valid	7	30%	10,739,589,841	96%

MINISTRY OF ENERGY (MOE)

The Ministry of Energy (MOE) conducted 4 procurement activities during the 2022 financial year, totaling Le 338,644 (Three hundred thirty-eight thousand, six hundred and forty-four Leones). The review assessed adherence to the Public Procurement Act, 2016, and revealed significant areas of non-compliance, highlighting procurement planning, execution, and evaluation deficiencies. These activities were funded entirely by the Government of Sierra Leone (GoSL).

Procurement categories included 75% (3 activities) for goods, totaling Le 239,144,000 (two hundred and thirty-nine million, one hundred and forty-four thousand Leones), and 25% (1 activity) for services, amounting to Le 99,500,000 (ninety-nine million, five hundred thousand Leones).

National Competitive Bidding (NCB) was employed for 50% (2 procurements) valued at Le 220,000,000 (two hundred and twenty million Leones), representing 65% of the total value. Request for Quotation (RFQ) was used for 50% (2 procurements), totaling Le 118,644,000 (one hundred and eighteen million, six hundred and forty-four thousand



Leones), representing 35% of the total value. One procurement, amounting to Le 120,000,000 (one hundred and twenty million Leones), was not reviewed and endorsed by the NPPA as required by the Public Procurement Act, violating Section 14(2)(p) of the Act, which mandates NPPA review for procurements exceeding the competitive threshold.

The review revealed that 50% of the activities (2 procurements) amounting to Le 199,500,000 (one hundred and ninety-nine million, five hundred thousand Leones), were part of the approved procurement plan. However, 50% of the activities (2 procurements) totaling Le 139,144,000 (one hundred and thirty-nine million, one hundred and forty-four thousand Leones) were not included in the procurement plan. A significant portion (41%) of the procurements was not in the approved procurement plan, which is a clear violation of procurement planning regulations. The majority (75%) of procurements were not executed as planned, with a large percentage (70%) of procurements executed outside the procurement plan. This indicates a significant deviation from the planned procurement process, which is a violation of the Public Procurement Act, particularly Section 29, which mandates adherence to approved procurement plans. A quarter of procurements (25%) did not have SPF-1 approval, violating procurement initiation requirements. A concerning 70% of procurements were not evaluated, undermining the integrity and transparency of the procurement process. 0% of contracts were not recorded in the contract register, and 30% of payments were not made on time, affecting financial management and accountability. 35% of awardee documents were invalid, violating procurement transparency and accountability standards.

The Ministry of Energy (MOE) demonstrated several compliance gaps in its procurement processes during the 2022 financial year. Significant non-compliance with procurement planning, execution, evaluation, and documentation requirements was noted. Immediate corrective actions are recommended to address these deficiencies and ensure adherence to the Public Procurement Act, 2016, to improve transparency, efficiency, and value for money in future procurement activities.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Ministry of Energy (MOE) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		338,644	
Procurement in the Approved Plan	2	50%	199,500	59%
Procurement Not in the Plan	2	50%	139,144	41%
Procurement Executed as in Plan	1	25%	100,000	30%
Procurement Not Executed as in Plan	3	75%	238,644	70%
SPF-1 Approved	3	75%	218,644	65%
SPF-1 Not Approved	1	25%	120,000	35%
Source of Funding				
Government of Sierra Leone (GoSL)	4	100%	338,644	100%
Categories of Procurement				
Goods	3	75%	239,144	71%
Services	1	25%	99,500	29%
Methods of Procurement				
National Competitive Bidding (NCB)	2	50%	220,000	65%
Request for Quotation (RFQ)	2	50%	118,644	35%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	25%	120,000	35%
Contracts Recorded in the Contract Register	1	25%	100,000	30%
Contract NOT Recorded in the Contract Register	3	75%	238,644	70%
Contract Payments Done on Time	3	75%	238,644	70%
Contract Payments NOT Done on Time	1	25%	100,000	30%
Procurement Evaluated	1	25%	100,000	30%
Procurement Not Evaluated	3	75%	238,644	70%
Standard Bidding Document Used	4	100%	338,644	100%
Invitations for Bids (IFB) Advertised	2	50%	220,000	65%
Documents submitted by the Awardee valid	3	75%	218,644	65%
Documents submitted by the Awardee NOT Valid	1	25%	120,000	35%

MINISTRY OF ENVIRONMENT (MOE)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Ministry of Environment (MoE) in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The review aimed to assess MoE's adherence to public procurement laws and ensure efficiency, transparency, and value for money.



The review analyzed 151 procurement activities executed by the Ministry of Environment, amounting to Le 1,800,680,825 (One billion, eight hundred million, six hundred eighty thousand, eight hundred and twenty-five Leones). These activities were funded through Government of Sierra Leone (GoSL) funds (97%), donor funding (3%), and Own Source Revenue (0.01%).

The findings revealed several areas of non-compliance with procurement laws and regulations, notably, 94% of the activities (142 out of 151) were included in the approved procurement plan, amounting to Le 1,352,087,825 (One billion, three hundred fifty-two million, eighty-seven thousand, eight hundred twenty-five Leones). However, 6% of the activities (9 out of 151), valued at Le 448,593,000 (Four hundred forty-eight million, five hundred ninety-three thousand Leones), were unplanned and unapproved. Of the planned procurements, 89% (135 activities) valued at Le 1,131,345,225 (One billion, one hundred thirty-one million, three hundred forty-five thousand, two hundred twenty-five Leones) were executed as planned, while 11% (16 activities) valued at Le 570,860,600 (Five hundred seventy million, eight hundred sixty thousand, six hundred Leones) were not executed according to plan.

National Competitive Bidding (NCB) was employed for 89% (135 activities), valued at Le 1,144,600,000 (One billion, one hundred forty-four million, six hundred thousand Leones), while Request for Quotation (RFQ) was used for 11% (16 activities), amounting to Le 656,080,825 (Six hundred fifty-six million, eighty thousand, eight hundred twenty-five Leones). The extensive use of RFQ for procurements above the RFQ threshold suggests a potential violation of Section 37(2) of the Public Procurement Act regarding contract splitting.

95% (144 activities) of procurements had prior approval of SPF-1, amounting to Le 1,534,198,225 (One billion, five hundred thirty-four million, one hundred ninety-eight thousand, two hundred twenty-five Leones). However, 5% (7 activities) valued at Le 266,482,600 (Two hundred sixty-six million, four hundred eighty-two thousand, six hundred Leones) lacked approval. 89% (134 activities) were evaluated, totaling Le 1,114,600,000 (One billion, one hundred fourteen million, six hundred thousand Leones). However, 11% (17 activities) valued Le 686,080,825 (Six hundred eighty-six million, eighty thousand, eight hundred twenty-five Leones) were not evaluated, raising concerns about the effectiveness of the evaluation process. Monthly procurement reports (SPF-6) were not submitted as required by the Act, further highlighting the lack of compliance with reporting obligations. A significant percentage of awardee documents were invalid, indicating potential issues with the integrity of the award process.

The Ministry of Environment has made efforts in managing procurement processes, including the availability of procurement staff, a functioning procurement committee, and adherence to the legal framework. However, there are substantial areas of non-compliance with procurement laws and procedures that need to be addressed to ensure efficiency, transparency, and value for money in future procurement activities. Immediate attention is required to rectify issues such as non-compliance with procurement planning, delayed payments, and inadequate evaluation and documentation of procurement activities.



The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Ministry of Environment (MoE) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	No			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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	151		1,800,680,825	
Procurement in the Approved Plan	142	94%	1,352,087,825	75%
Procurement Not in the Plan	9	6%	448,593,000	25%
Procurement Executed as in Plan	135	89%	1,131,345,225	62.8%
Procurement Not Executed as in Plan	16	11%	570,860,600	32%
SPF-1 Approved	144	95%	1,534,198,225	85%
SPF-1 Not Approved	7	5%	266,482,600	15%
Source of Funding				
Government of Sierra Leone (GoSL)	146	97%	1,749,605,825	97.16%
Own Source Revenue	1	1%	100,000	0.01%
Donor	4	3%	50,975,000	2.83%
Categories of Procurement				
Goods	12	8%	256,740,000	14%
Services	139	92%	1,543,940,825	86%
Methods of Procurement				
National Competitive Bidding (NCB)	135	89%	1,144,600,000	64%
Request for Quotation (RFQ)	16	11%	656,080,825	36%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	31	21%	1,134,200,000	62.99%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	1%	200,000	0.01%
Procurement above RFQ threshold Executed using RFQ	13	9%	655,960,225	36%
Sole Source/ Restricted Bidding method Endorsed by NPPA	7	5%	700,000	0.04%
Contracts Recorded in the Contract Register	137	91%	1,206,045,225	67%
Contract NOT Recorded in the Contract Register	14	9%	594,635,600	33%
Contract Payments Done on Time	22	15%	493,245,225	27%
Contract Payments NOT Done on Time	129	85%	1,307,435,600	73%
Procurement Evaluated	134	89%	1,114,600,000	62%
Procurement Not Evaluated	17	11%	686,080,825	38%
Standard Bidding Document Used	151	100%	1,800,680,825	100%
Invitations for Bids (IFB) Advertised	135	89%	1,144,600,000	64%
Documents submitted by the Awardee valid	57	38%	1,560,180,825	87%
Documents submitted by the Awardee NOT Valid	94	62%	240,500,000	13%

MINISTRY OF FINANCE (MOF)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Ministry of Finance (MOF), in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The review aimed to assess the adherence of MOF to public procurement laws, ensuring



efficiency, transparency, and value for money. The review analyzed 79 procurement activities executed by the Ministry of Finance, amounting to Le 1,059,198,493 (One billion, fifty-nine million, one hundred and ninety-eight thousand, four hundred and ninety-three Leones). These activities were funded entirely by the Government of Sierra Leone (GoSL).

The review found that 70 (89%) of the procurement activities were part of the approved procurement plan, totaling Le 905,790,898 (Nine hundred and five million, seven hundred and ninety thousand, eight hundred and ninety-eight Leones). However, 9 activities (11%) amounting to Le 153,407,595 (One hundred and fifty-three million, four hundred and seven thousand, five hundred and ninety-five Leones) were executed outside the approved plan, which constitutes 14% of the total procurement value.

Disappointingly, only 3 (4%) of the activities were executed as planned, totaling Le 612,847,294 (Six hundred and twelve million, eight hundred and forty-seven thousand, two hundred and ninety-four Leones), representing 58% of the planned value. A staggering 76 (96%) activities, amounting to Le 446,351,199 (Four hundred and forty-six million, three hundred and fifty-one thousand, one hundred and ninety-nine Leones), were executed outside the approved procurement plan.

The review further revealed that 66 (84%) of the procurement activities had prior approval of the Standard Procurement Form 1 (SPF-1), totaling Le 444,299,924 (Four hundred and forty-four million, two hundred and ninety-nine thousand, nine hundred and twenty-four Leones), representing 42% of the total procurement value. 13 (16%) of the procurement activities, amounting to Le 614,898,569 (Six hundred and fourteen million, eight hundred and ninety-eight thousand, five hundred and sixty-nine Leones), did not have SPF-1 approval, which constitutes 58% of the total procurement value.

In terms of procurement methods, the review showed that National Competitive Bidding (NCB) was used for 4 activities, valued at Le 613,652,294 (Six hundred and thirteen million, six hundred and fifty-two thousand, two hundred and ninety-four Leones), accounting for 58% of the total procurement value. Request for Quotation (RFQ) was used for 75 activities, totaling Le 445,546,199 (Four hundred and forty-five million, five hundred and forty-six thousand, one hundred and ninety-nine Leones), which represents 42% of the total procurement value. The extensive use of RFQ, especially for procurement above the RFQ threshold, suggests potential violations of Section 37(2) of the Public Procurement Act concerning contract splitting. This undermines competition, transparency, and fairness in the procurement process.

All 79 procurement activities were evaluated, totaling Le 1,059,198,493 (One billion, fifty-nine million, one hundred and ninety-eight thousand, four hundred and ninety-three Leones). Standard Bidding Documents were used for all procurement activities, ensuring uniformity and compliance with procurement regulations. However, the review found that 4 procurement activities, valued at Le 613,652,294 (Six hundred and thirteen million, six hundred and fifty-two thousand, two hundred and ninety-four Leones), were not reviewed and endorsed by NPPA in line with the competitive threshold for International Competitive Bidding (ICB) and National Competitive Bidding (NCB), violating Section 14(2)(p) of the Public Procurement Act.



15 procurement activities, amounting to Le 442,126,549 (Four hundred and forty-two million, one hundred and twenty-six thousand, five hundred and forty-nine Leones), were executed using RFQ despite exceeding the RFQ threshold, raising concerns of contract splitting in violation of Section 37(2) of the Public Procurement Act. 14 procurement activities had invalid awardee documents, totaling Le 614,949,899 (Six hundred and fourteen million, nine hundred and forty-nine thousand, eight hundred and ninety-nine Leones), accounting for 58% of the total procurement value. This contravenes Sections 21 and 53(2) of the Public Procurement Act, as the absence of valid documents makes it difficult to ensure that the procurement process was conducted fairly, transparently, and in accordance with the law.

In the 2022 procurement review for the Ministry of Finance (MOF), the categories of procurement were classified into Goods and Services. Goods: 43 procurement activities (54% of the total number of procurements) with a total value of Le 954,934,508 (Nine hundred fifty-four million, nine hundred thirty-four thousand, five hundred eight Leones), accounting for 90% of the total procurement value. Services: 36 procurement activities (46% of the total number of procurements) with a total value of Le 104,263,985 (One hundred four million, two hundred sixty-three thousand, nine hundred eighty-five Leones), accounting for 10% of the total procurement value.

Ministry of Finance has a structured procurement unit and functioning procurement committee, significant lapses in procurement planning, execution, and documentation remain, undermining the transparency, fairness, and effectiveness of the procurement process. It is crucial for the Ministry to address these compliance gaps to ensure the integrity of the procurement system and enhance value for money in public spending.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Ministry of Finance (MOF) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Contract Register 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	79		1,059,198,493	
Procurement in the Approved Plan	70	89%	905,790,898	86%
Procurement Not in the Plan	9	11%	153,407,595	14%
Procurement Executed as in Plan	3	4%	612,847,294	58%
Procurement Not Executed as in Plan	76	96%	446,351,199	42%
SPF-1 Approved	66	84%	444,299,924	42%
SPF-1 Not Approved	13	16%	614,898,569	58%
Source of Funding				
Government of Sierra Leone (GoSL)	79	100%	1,059,198,493	100%
Categories of Procurement				
Goods	43	54%	954,934,508	90%
Services	36	46%	104,263,985	10%
Methods of Procurement				
National Competitive Bidding (NCB)	4	5%	613,652,294	58%
Request for Quotation (RFQ)	75	95%	445,546,199	42%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	4	5%	613,652,294	58%
Procurement above RFQ threshold Executed using RFQ	15	19%	442,126,549	42%
Sole Source/ Restricted Bidding method Endorsed by NPPA	4	5%	1,569,469	0%
Contracts Recorded in the Contract Register	79	100%	1,059,198,493	100%
Contract NOT Recorded in the Contract Register		0%		0%
Procurement Activities without Procurement Numbers	3	4%	180,900	0%
Contract Payments Done on Time	41	52%	949,053,396	90%
Contract Payments NOT Done on Time	38	48%	110,145,097	10%
Procurement Evaluated	79	100%	1,059,198,493	100%
Standard Bidding Document Used	79	100%	1,059,198,493	100%
Invitations for Bids (IFB) Not Advertised	4	5%	613,652,294	58%
Documents submitted by the Awardee valid	65	82%	444,248,594	42%
Documents submitted by the Awardee NOT Valid	14	18%	614,949,899	58%

MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL COOPERATIONS (MOFAIC)

The Ministry of Foreign Affairs and International Cooperation (MoFAIC) demonstrated some adherence to the procurement regulations as outlined in the Public Procurement Act, 2016. However, there were significant gaps in compliance with certain provisions, particularly in the areas of procurement execution as planned, procurement evaluation, and submission of monthly reports. Notably, 83% of procurements were not executed as planned, and 100% of procurements were not evaluated as required by law. The Ministry also failed to submit the required SPF-6 reports on time. Despite these issues, the Ministry's procurement unit is well-established, with a functioning procurement committee and sufficient office facilities. It is recommended that MoFAIC improve its procurement planning, reporting, and evaluation processes to ensure compliance with the Public Procurement Act.

The Ministry of Foreign Affairs and International Cooperation (MoFAIC) has a fully established procurement unit, a dedicated procurement committee, and adequate office facilities. The procurement office has computers, and a legal framework (PP Act, Regulations, and Manual) is in place. However, there is no capacity training program for procurement staff, and the Ministry has not been submitting the required SPF-6 reports monthly to the NPPA, which is a key compliance gap.



In the 2022 financial year, MoFAIC executed 36 procurement activities, with 92% of them included in the approved procurement plan. However, only 17% of the activities were executed as planned, while 83% were executed outside the procurement plan. The Ministry primarily utilized the Request for Quotation (RFQ) method for procurement, which accounted for 75% of activities. This suggests potential contract splitting, especially as 11% of procurements above the RFQ threshold were executed using RFQ. Additionally, the procurement of works, goods, and services was distributed as follows: goods (22%), works (35%), and services (43%).

Procurement Methods: National Competitive Bidding (NCB) was used for 9 (25%) activities, amounting to Le 3,970,808 (Three million, nine hundred and seventy thousand, eight hundred and eight Leones), representing 60% of the total procurement value. The remaining 27 (75%) activities were executed using the Request for Quotation (RFQ) method, totaling Le 2,620,754 (Two million, six hundred and twenty thousand, seven hundred and fifty-four Leones), or 40% of the total value. The use of RFQ, particularly for procurements above the RFQ threshold, suggests a potential violation of Section 37(2) of the Public Procurement Act regarding contract splitting. This undermines the principles of competition, transparency, and fairness, which should be ensured through more competitive procurement methods.

MoFAIC has demonstrated partial compliance with procurement regulations. The Ministry successfully recorded most contracts in the contract register (75%) and ensured that 92% of payments were made on time. However, none of the procurements were evaluated, which violates Section 53(1) of the Public Procurement Act. Additionally, there were instances of procurements executed above the RFQ threshold without proper review and endorsement by the NPPA, indicating potential issues with procurement transparency and compliance.

MoFAIC should ensure that procurement activities are executed in accordance with the approved procurement plan. The Ministry should update its procurement plan regularly to reflect actual implementation. The Ministry should comply with the legal requirement of submitting monthly procurement reports using the standard procurement form (SPF-6). All procurement activities should be evaluated as required by Section 53(1) of the Public Procurement Act, 2016. MoFAIC should invest in training for procurement staff to enhance their capacity and understanding of procurement laws and procedures. The Ministry should reduce reliance on RFQs for procurements above the threshold and adopt more competitive methods to ensure fairness, transparency, and value for money.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Ministry of Foreign Affairs and International Cooperations (MoFAIC) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conduisive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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	36		6,591,562	
Procurement in the Approved Plan	33	92%	5,525,089	84%
Procurement Not in the Plan	3	8%	1,066,473	16%
Procurement Executed as in Plan	6	17%	3,012,685	46%
Procurement Not Executed as in Plan	30	83%	3,578,877	54%
SPF-1 Not Approved	36	100%	6,591,562	100%
Source of Funding				
Government of Sierra Leone (GoSL)	33	92%	6,226,612	94%
Donor	3	8%	364,950	6%
Categories of Procurement				
Goods	12	33%	1,435,130	22%
Works	10	28%	2,302,922	35%
Services	14	39%	2,853,510	43%
Methods of Procurement				
National Competitive Bidding (NCB)	9	25%	3,970,808	60%
Request for Quotation (RFQ)	27	75%	2,620,754	40%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	5	14%	3,012,685	46%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	6%	958,123	15%
Procurement above RFQ threshold Executed using RFQ	4	11%	686,200	10%
Sole Source/ Restricted Bidding method Endorsed by NPPA	1	3%	798,123	12%
Contracts Recorded in the Contract Register	27	75%	5,797,007	88%
Contract NOT Recorded in the Contract Register	9	25%	794,555	12%
Contract Payments Done on Time	33	92%	6,507,362	99%
Contract Payments NOT Done on Time	3	8%	84,200	1%
Procurement Not Evaluated	36	100%	6,591,562	100%
Standard Bidding Document Used	35	97%	6,393,212	97%
Standard Bidding Document Not Used	1	3%	198,350	3%
Invitations for Bids (IFB) Advertised	7	19%	3,012,685	46%
Invitations for Bids (IFB) Not Advertised	2	6%	958,123	15%
Documents submitted by the Awardee valid	35	97%	6,507,362	99%
Documents submitted by the Awardee NOT Valid	1	3%	84,200	1%

MINISTRY OF FISHERIES AND MARINE RESOURCES (MFMR)

The procurement review for the Ministry of Fisheries and Marine Resources (MFMR) in the 2022 financial year was conducted in compliance with the Public Procurement Act, 2016. The review assessed the adherence of MFMR to procurement laws and aimed to ensure efficiency, transparency, and value for money in the procurement process. A total of 25 procurement activities, amounting to Le 2,859,293,000 (Two billion, eight hundred and fifty-nine million, two hundred and ninety-three thousand Leones), were reviewed. 13 procurements (52%) were funded by the Government of Sierra Leone, totaling Le 2,155,718,000 (Two billion, one hundred and fifty-five million, seven hundred and eighteen thousand Leones). 12 procurements (48%) were funded by donors, amounting



to Le 703,575,000 (Seven hundred and three million, five hundred and seventy-five thousand Leones).

10 (40%) of the procurement activities, valued at Le 1,465,773,000 (One billion, four hundred and sixty-five million, seven hundred and seventy-three thousand Leones), were in the approved procurement plan. 15 (60%) of the procurement activities, amounting to Le 1,393,520,000 (One billion, three hundred and ninety-three million, five hundred and twenty thousand Leones), were unplanned. 1 (4%) of the procurements, valued at Le 994,700,000 (Nine hundred and ninety-four million, seven hundred thousand Leones), were executed as planned, while 24 (96%) of the activities deviated from the plan, totaling Le 1,864,593,000 (One billion, eight hundred and sixty-four million, five hundred and ninety-three thousand Leones).

Procurement Methods: 3 procurements (12%) utilized National Competitive Bidding (NCB), amounting to Le 1,660,300,000 (One billion, six hundred and sixty million, three hundred thousand Leones), representing 58.1% of the total procurement value. 21 procurements (84%) used the Request for Quotation (RFQ) method, totaling Le 1,189,993,000 (One billion, one hundred and eighty-nine million, nine hundred and ninety-three thousand Leones), accounting for 41.6% of the value. 1 procurement (4%) used other methods (e.g., proforma invoice, internal memo, direct sourcing), valued at Le 9,000,000 (Nine million Leones). 21 procurements (84%) above the RFQ threshold were executed using RFQ, raising concerns about contract splitting, a potential violation of Section 37(2) of the Public Procurement Act.

9 (36%) of the activities had approved SPF-1 forms, accounting for Le 1,978,953,000 (One billion, nine hundred and seventy-eight million, nine hundred and fifty-three thousand Leones), while 16 (64%) activities, totaling Le 880,340,000 (Eight hundred and eighty million, three hundred and forty thousand Leones), lacked prior approval. 2 procurements (8%), totaling Le 1,660,300,000 (One billion, six hundred and sixty million, three hundred thousand Leones), were executed without NPPA review and endorsement in line with competitive thresholds. 2 procurements (8%) had contracts recorded in the contract register, while 23 (92%) were not, amounting to Le 2,807,933,000 (Two billion, eight hundred and seven million, nine hundred and thirty-three thousand Leones). Only 2 (8%) of the procurements, valued at Le 1,660,300,000 (One billion, six hundred and sixty million, three hundred thousand Leones), were evaluated. The ministry failed to submit its monthly procurement reports (SPF-6) as required, raising concerns about compliance with reporting standards. 18 procurements (72%) had valid awardee documents, totaling Le 1,160,078,000 (One billion, one hundred and sixty million, seventy-eight thousand Leones), while 6 procurements (24%) lacked valid documents, accounting for Le 1,690,215,000 (One billion, six hundred and ninety million, two hundred and fifteen thousand Leones).

The procurement activities of the Ministry of Fisheries and Marine Resources for the 2022 financial year show significant non-compliance with procurement planning, execution, and documentation standards. The extensive use of RFQs for procurements above the threshold, lack of prior approvals for some activities, failure to submit procurement reports, and incomplete evaluations raise serious concerns about the transparency, efficiency, and accountability of the procurement process. It is imperative that the ministry



addresses these issues to ensure compliance with the Public Procurement Act and improve the overall procurement process.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Ministry of Fisheries and Marine Resources (MFMR) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Contract Register 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		2,859,293,000	
Procurement in the Approved Plan	10	40%	1,465,773,000	51%
Procurement Not in the Plan	15	60%	1,393,520,000	49%
Procurement Executed as in Plan	1	4%	994,700,000	35%
Procurement Not Executed as in Plan	24	96%	1,864,593,000	65%
SPF-1 Approved	9	36%	1,978,953,000	69%
SPF-1 Not Approved	16	64%	880,340,000	31%
Source of Funding				
Government of Sierra Leone (GoSL)	13	52%	2,155,718,000	75%
Donor	12	48%	703,575,000	25%
Categories of Procurement				
Goods	11	44%	1,249,318,000	44%
Works	3	12%	105,700,000	4%
Services	11	44%	1,504,275,000	53%
Methods of Procurement				
National Competitive Bidding (NCB)	3	12%	1,660,300,000	58.1%
Request for Quotation (RFQ)	21	84%	1,189,993,000	41.6%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	1	4%	9,000,000	0.3%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	8%	1,660,300,000	58%
Procurement above RFQ threshold Executed using RFQ	21	84%	1,189,993,000	42%
Contracts Recorded in the Contract Register	2	8%	51,360,000	2%
Contract NOT Recorded in the Contract Register	23	92%	2,807,933,000	98%
Procurement Activities without Procurement Numbers	1	4%	9,000,000	0.3%
Contract Payments Done on Time	25	100%	2,859,293,000	100%
Procurement Evaluated	2	8%	1,660,300,000	58%
Procurement Not Evaluated	22	88%	1,189,993,000	42%
Standard Bidding Document Used	24	96%	2,850,293,000	99.7%
Standard Bidding Document Not Used	1	4%	9,000,000	0.3%
Invitations for Bids (IFB) Advertised	3	12%	1,660,300,000	58%
Documents submitted by the Awardee valid	18	72%	1,160,078,000	40.6%
Documents submitted by the Awardee NOT Valid	6	24%	1,690,215,000	59.1%
Documents submitted by the Awardee NOT Available	1	4%	9,000,000	0.3%

MINISTRY OF GENDER AND CHILDREN'S AFFAIRS (MGCA)

In compliance with Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Ministry of Gender and Children's Affairs (MGCA) for the 2022 financial year. The objective of this review was to assess the Ministry's adherence to public procurement laws and to ensure that procurement activities were conducted efficiently, transparently, and in a manner that provides value for money.



A total of 22 procurement activities were executed by the Ministry in 2022, amounting to Le 155,125,525 (One hundred and fifty-five million, one hundred and twenty-five thousand, five hundred and twenty-five Leones). These activities were funded primarily by the Government of Sierra Leone (GoSL), contributing 100% of the total value of the procurements. The review found that all 22 procurement activities were not executed as planned. These activities were categorized under goods and services, with the majority being services, which accounted for 99.8% of the total value, while goods accounted for only 0.2%. The Ministry used the Request for Quotation (RFQ) method for all procurements, which is not aligned with the procurement planning process and violates Section 37(2) of the Public Procurement Act, as it suggests contract splitting. 14% of the procurements were above the RFQ threshold but were still executed using the RFQ method. This raises concerns about contract splitting, which undermines competition, transparency, and fairness in the procurement process. The procurement activities that were not planned or executed as per the procurement plan represent 100% of the activities and 100% of the value. This highlights a lack of proper planning and adherence to procurement regulations.

The Ministry had a signed and approved procurement plan, which was reviewed and endorsed by NPPA. However, 100% of the procurements were not executed as planned. All 22 procurement activities had prior approval from the relevant authorities, in line with the procurement initiation process (SPF-1). The use of the RFQ method for all procurements raises concerns, especially since 14% of the procurements were above the RFQ threshold. This constitutes a violation of Section 37(2) of the Public Procurement Act regarding contract splitting. The review showed that 95% of the contract payments were made on time, amounting to Le 155,027,525 (One hundred and fifty-five million, twenty-seven thousand, five hundred and twenty-five Leones). However, 5% of the payments, totaling Le 98,000 (Ninety-eight thousand Leones), were delayed. All 22 procurement activities were evaluated, which is in compliance with Section 53(1) of the Public Procurement Act. However, 27% of the awardee documents were invalid, which is in contravention of Sections 21 and 53(2) of the Public Procurement Act and raises a serious concern as it affects the integrity and transparency of the procurement process. The Ministry did not submit its monthly procurement reports using the Standard Procurement Form 6 (SPF-6) as required by law, which undermines transparency and accountability.

Based on the review, the Ministry of Gender and Children's Affairs (MGCA) did not fully comply with the requirements of the Public Procurement Act, 2016. The Ministry failed to execute procurements as planned, excessively used the RFQ method for procurements above the threshold, and did not submit required monthly reports. Additionally, some procurement documents were invalid, and there were delays in contract payments. The Ministry needs to improve its procurement planning, ensure adherence to procurement methods, and strengthen the documentation and evaluation processes to comply with the Public Procurement Act and ensure transparency, competition, and value for money.



The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Ministry of Gender and Children's Affairs (MGCA) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		155,125,525	
Procurement Not in the Plan	22	100%	155,125,525	100%
Procurement Not Executed as in Plan	22	100%	155,125,525	100%
SPF-1 Approved	22	100%	155,125,525	100%
Source of Funding				
Government of Sierra Leone (GoSL)	12	55%	154,644,725	100%
Donor	10	45%	480,800	0%
Categories of Procurement				
Goods	6	27%	252,975	0.2%
Services	16	73%	154,872,550	99.8%
Methods of Procurement				
Request for Quotation (RFQ)	22	100%	155,125,525	100%
Procurement above RFQ threshold Executed using RFQ	3	14%	154,192,000	99%
Contracts Recorded in the Contract Register	22	100%	155,125,525	100%
Contract Payments Done on Time	21	95%	155,027,525	99.9%
Contract Payments NOT Done on Time	1	5%	98,000	0.1%
Procurement Evaluated	22	100%	155,125,525	100%
Standard Bidding Document Used	22	100%	155,125,525	100%
Documents submitted by the Awardee valid	16	73%	154,798,850	99.8%
Documents submitted by the Awardee NOT Valid	6	27%	326,675	0.2%

MINISTRY OF HEALTH AND SANITATION (MOHS)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Ministry of Health and Sanitation (MoHS) in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The review aimed to assess the adherence of MoHS to public procurement laws, ensuring efficiency, transparency, and value for money. A total of 55 procurement activities executed by MoHS were analyzed, amounting to Le 799,649,952 (Seven hundred and ninety-nine million, six hundred and forty-nine thousand, nine hundred and fifty-two Leones). These activities were fully funded through both Government of Sierra Leone (GoSL) and donor sources.



MoHS had a signed and approved procurement plan, but it was not reviewed and endorsed by NPPA. This indicates non-compliance with Section 29 of the Public Procurement Act, which mandates such reviews. Only 18 (33%) of the procurement activities, amounting to Le 227,654,585 (Two hundred and twenty-seven million, six hundred and fifty-four thousand, five hundred and eighty-five Leones), had SPF-1 approval. The remaining 37 (67%) activities, totaling Le 571,995,367 (Five hundred and seventy-one million, nine hundred and ninety-five thousand, three hundred and sixty-seven Leones), lacked the required approval, signifying a breach of procurement initiation procedures.

A staggering 98% of the procurements, valued at Le 787,291,919 (Seven hundred and eighty-seven million, two hundred and ninety-one thousand, nine hundred and nineteen Leones), were executed using the Request for Quotation (RFQ) method, which is a violation of the procurement regulations for higher-value procurements. Only 1 (2%) procurement, valued at Le 12,358,033 (Twelve million, three hundred and fifty-eight thousand and thirty-three Leones), was endorsed by NPPA under the competitive threshold for International Competitive Bidding (ICB) or National Competitive Bidding (NCB). 22 activities (40%), totaling Le 786,019,780 (98% of the value), suggesting potential contract splitting and violations of Section 37(2) of the Public Procurement Act.

Of the total value, 91% (Le 704,631,488 – Seven hundred and four million, six hundred and thirty-one thousand, four hundred and eighty-eight Leones) of the contract payments were made on time. However, 5 (9%) procurement activities, totaling Le 95,018,464 (Ninety-five million, eighteen thousand, four hundred and sixty-four Leones), experienced delays in payments, which could lead to financial strain, especially on small and medium enterprises (SMEs).

The review found that none of the procurement activities were evaluated, which violates Section 53(1) of the Public Procurement Act, 2016. Additionally, the awardee documents in 23 (42%) of the procurement activities were invalid, totaling Le 390,305,939 (Three hundred and ninety million, three hundred and five thousand, nine hundred and thirty-nine Leones), undermining transparency and fairness in the award process.

The Ministry of Health and Sanitation (MoHS) has shown substantial non-compliance with procurement regulations, including a lack of procurement planning, improper procurement method usage, delays in payments, and inadequate evaluation and documentation processes. This undermines the principles of competition, transparency, and fairness in public procurement, thus compromising the value for money. The ministry should take immediate corrective actions to address these deficiencies and align its procurement processes with the legal requirements outlined in the Public Procurement Act, 2016.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Ministry of Health and Sanitation (MoHS) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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	55		799,649,952	
Procurement Not in the Plan	55	100%	799,649,952	100%
Procurement Not Executed as in Plan	55	100%	799,649,952	100%
SPF-1 Approved	18	33%	227,654,585	28%
SPF-1 Not Approved	37	67%	571,995,367	72%
Source of Funding				
Government of Sierra Leone (GoSL)	33	60%	463,190,553	58%
Donor	22	40%	336,459,399	42%
Categories of Procurement				
Goods	21	38%	322,447,899	40%
Services	34	62%	477,202,053	60%
Methods of Procurement				
Request for Quotation (RFQ)	54	98%	787,291,919	98%
Sole Source	1	2%	12,358,033	2%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)		1	2%	12,358,033
Procurement above RFQ threshold Executed using RFQ		22	40%	786,019,780
Sole Source/ Restricted Bidding method Endorsed by NPPA		1	2%	12,358,033
Contracts Recorded in the Contract Register		55	100%	799,649,952
Contract Payments Done on Time		50	91%	704,631,488
Contract Payments NOT Done on Time		5	9%	95,018,464
Procurement Not Evaluated		55	100%	799,649,952
Standard Bidding Document Used		55	100%	799,649,952
Invitations for Bids (IFB) Not Advertised		1	2%	12,358,033
Documents submitted by the Awardee valid		32	58%	409,344,013
Documents submitted by the Awardee NOT Valid		23	42%	390,305,939

Compliance Statement: Based on the review, MoHS's procurement practices for the 2022 financial year did not comply with key provisions of the Public Procurement Act, particularly in areas of procurement planning, approval processes, use of procurement methods, evaluation, and documentation. The review identified significant gaps, and corrective measures are urgently needed to ensure compliance with procurement laws and improve efficiency, transparency, and value for money in future procurement activities.

MINISTRY OF INFORMATION AND COMMUNICATION (MIC)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes at the Ministry of Information and Communication (MIC) in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The review aimed to assess the MIC's adherence to public procurement laws,



ensuring efficiency, transparency, and value for money. The review covered 11 procurement activities, totaling Le 664,938 (Six hundred and sixty-four thousand, nine hundred and thirty-eight Leones).

The review found that all 11 procurement activities were planned and executed with funding sourced entirely from the Government of Sierra Leone (GoSL). Despite being fully planned, only 1 (one) of the procurement activities, amounting to Le 49,600 (Forty-nine thousand, six hundred Leones), was executed as planned, representing 7% of the total value. The remaining 10 activities, totaling Le 615,338 (Six hundred and fifteen thousand, three hundred and thirty-eight Leones), accounting for 93% of the total value, were not executed as planned.

The Ministry had a signed and approved procurement plan, which was reviewed and endorsed by the NPPA. The procurement plan was fully aligned with the approved budget. Despite the planned procurements, only 9% of the activities were executed according to the plan, while 91% deviated from the plan, indicating a lack of adherence to procurement planning and execution. All procurement activities, amounting to Le 664,938, were conducted using the Request for Quotation (RFQ) method, which accounted for 100% of the activities. The extensive use of RFQ, including 1 procurement above the RFQ threshold, valued at Le 137,894,000.00 (21% of total value), raises concerns about potential violations of Section 37(2) of the Public Procurement Act, particularly regarding contract splitting.

The total value of these procurements is Le 664,938,000.00, with the breakdown as follows: Goods: Le 277,393,000.00 (42% of total value), Works: Le 94,950,000.00 (14% of total value) and Services: Le 292,595,000.00 (44% of total value).

10 (91%) of the contracts were recorded in the contract register, while 1 (9%) contract, valued at Le 50,000 (Fifty thousand Leones), was not recorded, in violation of the procurement documentation requirements. All contract payments were made on time, amounting to Le 664,938 (Six hundred and sixty-four thousand, nine hundred and thirty-eight Leones), demonstrating adherence to financial timeliness. None of the 11 procurement activities were evaluated, which raises concerns regarding the effectiveness of the evaluation process and compliance with Section 53(1) of the Public Procurement Act. The Ministry failed to submit its monthly procurement report using Standard Procurement Form 6 (SPF-6) to the NPPA, which is a mandatory requirement.

The Ministry has established a functioning procurement unit, a dedicated procurement committee, and procurement staff. However, there was no capacity training program for procurement staff, which could enhance the Ministry's ability to execute procurement processes more efficiently and in compliance with procurement laws. The procurement office is equipped with adequate facilities and office computers, and the Ministry follows the legal framework, including the Public Procurement Act and Regulations.

Based on the findings of the review, the Ministry of Information and Communication (MIC) demonstrated compliance in several key areas, including procurement planning,



procurement method usage, and timely contract payments. However, there were significant non-compliance issues, including deviations from the procurement plan, the lack of procurement evaluations, and failure to submit the required monthly procurement reports. Additionally, the Ministry's use of RFQ above the threshold raises concerns about contract splitting, which is a violation of Section 37(2) of the Public Procurement Act. It is essential for the MIC to strengthen its procurement planning, evaluation processes, and compliance with procurement reporting requirements to ensure transparency, fairness, and value for money in its procurement activities.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Ministry of Information and Communication (MIC) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		664,938	
Procurement in the Approved Plan	11	100%	664,938	100%
Procurement Executed as in Plan	1	9%	49,600	7%
Procurement Not Executed as in Plan	10	91%	615,338	93%
SPF-1 Approved	11	100%	664,938	100%
Source of Funding				
Government of Sierra Leone (GoSL)	11	100%	664,938	100%
Categories of Procurement				
Goods	4	36%	277,393	42%
Works	1	9%	94,950	14%
Services	6	55%	292,595	44%
Methods of Procurement				
Request for Quotation (RFQ)	11	100%	664,938	100%
Procurement above RFQ threshold Executed using RFQ	1	9%	137,894	21%
Contracts Recorded in the Contract Register	10	91%	614,938	92%
Contract NOT Recorded in the Contract Register	1	9%	50,000	8%
Contract Payments Done on Time	11	100%	664,938	100%
Procurement Not Evaluated	11	100%	664,938	100%
Standard Bidding Document Used	11	100%	664,938	100%
Documents submitted by the Awardee valid	11	100%	664,938	100%



MINISTRY OF INTERNAL AFFAIRS (MIA)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Ministry of Internal Affairs (MIA) in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The review aimed to assess the adherence of MIA to public procurement laws and ensure efficiency, transparency, and value for money. The review analyzed seven procurement activities executed by MIA, totaling Le 440,554 (Four hundred and forty thousand, five hundred and fifty-four Leones). These activities were funded entirely through the Government of Sierra Leone (GoSL).

The review revealed that out of the seven procurement activities, two (2) activities, amounting to Le 94,200 (Ninety-four thousand, two hundred Leones), representing 21% of the total value, were planned and in the approved procurement plan. Five (5) activities, totaling Le 346,354 (Three hundred and forty-six thousand, three hundred and fifty-four Leones), accounting for 79% of the total value, were unplanned and unapproved activities executed by MIA during the year.

It was observed that all seven procurement activities (100%) were executed differently than planned, accounting for the full value of Le 440,554. This indicates a significant issue in adhering to the original procurement plan and may violate the principles of procurement planning and discipline as outlined in Section 29 of the Public Procurement Act, 2016. Additionally, all seven activities (100%) lacked prior approval of Standard Procurement Form One (SPF-1), which is essential to confirm budget availability and initiate the procurement process in line with legal requirements.

The sole method used for all procurement activities was the Request for Quotation (RFQ), executed through all seven activities, totaling Le 440,554. This extensive use of RFQ across all procurements raises concerns regarding compliance with procurement regulations, particularly regarding the potential for contract splitting as outlined in Section 37(2) of the Public Procurement Act. RFQ methods, especially when used for larger procurements, may undermine the principles of competition and fairness.

Three (3) procurement activities involved Goods, amounting to Le 139,158 (Thirty-nine thousand, one hundred and fifty-eight Leones), accounting for 32% of the total value. Four (4) procurement activities involved Services, totaling Le 301,396 (Three hundred and one thousand, three hundred and ninety-six Leones), representing 68% of the total value.

Out of the seven procurement activities, payments for three (3) activities, totaling Le 221,746 (Two hundred and twenty-one thousand, seven hundred and forty-six Leones), were made on time, accounting for 50% of the total payment value. However, payments for the remaining four (4) activities, totaling Le 218,808 (Two hundred and eighteen thousand, eight hundred and eight Leones), were delayed, accounting for the other 50% of the total payment value. Delayed payments, particularly for small and medium-sized



enterprises (SMEs), can create financial strain and undermine the effectiveness of the procurement process. All contracts were recorded in the contract register and the required standard bidding documents were used for all procurements. Additionally, all documents submitted by the awardees were valid. This indicates some level of compliance with procedural documentation requirements.

None of the seven procurement activities were evaluated, in violation of Section 53(1) of the Public Procurement Act, 2016, which mandates that all procurement activities should undergo a post-execution evaluation. This failure to evaluate procurement outcomes further underscores the need for improvement in procurement practices to ensure accountability and transparency. The documents submitted by the awardees for all 7 activities were valid, complying with the necessary legal and supporting documentation requirements.

The Ministry of Internal Affairs (MIA) in the 2022 financial year exhibited significant non-compliance with key procurement regulations. While there was adherence to certain documentation processes, the ministry failed to align its procurement activities with the approved procurement plan. A substantial portion of procurement was conducted without necessary approvals and outside the plan, with a complete lack of evaluation of procurement outcomes. Payments were also delayed for nearly half of the contracts, exacerbating financial strain on suppliers. The reliance on RFQs and the absence of competitive methods raise concerns regarding contract splitting and the undermining of procurement principles such as competition, fairness, and transparency.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Ministry of Internal Affairs (MIA) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	7		440,554	
Procurement in the Approved Plan	2	29%	94,200	21%
Procurement Not in the Plan	5	71%	346,354	79%
Procurement Not Executed as in Plan	7	100%	440,554	100%
SPF-1 Not Approved	7	100%	440,554	100%
Source of Funding				
Government of Sierra Leone (GoSL)	7	100%	440,554	100%
Categories of Procurement				
Goods	3	43%	139,158	32%
Services	4	57%	301,396	68%
Methods of Procurement				
Request for Quotation (RFQ)	7	100%	440,554	100%
Contracts Recorded in the Contract Register	7	100%	440,554	100%
Contract Payments Done on Time	3	43%	221,746	50%
Contract Payments NOT Done on Time	4	57%	218,808	50%
Procurement Not Evaluated	7	100%	440,554	100%
Standard Bidding Document Used	7	100%	440,554	100%
Documents submitted by the Awardee valid	7	100%	440,554	100%



MINISTRY OF LABOUR AND SOCIAL SECURITY (MLSS)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of the procurement processes at the Ministry of Labour and Social Security (MLSS) in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The purpose of the review was to assess the Ministry's adherence to public procurement laws, ensuring efficiency, transparency, and value for money. A total of 16 procurement activities, amounting to Le 1,715,478,930 (One billion, seven hundred and fifteen million, four hundred and seventy-eight thousand, nine hundred and thirty Leones), were reviewed. The funding for these activities was entirely sourced from the Government of Sierra Leone (GoSL).

Based on the data, 13 out of 16 procurement activities (81%) were in the approved procurement plan, amounting to Le 1,664,922,930 (One billion, six hundred and sixty-four million, nine hundred and twenty-two thousand, nine hundred and thirty Leones), representing 97% of the total procurement value. However, 3 activities (19%), amounting to Le 50,556,000 (Fifty million, five hundred and fifty-six thousand Leones), were not part of the approved plan, representing 3% of the total procurement value.

Of the planned procurements, only 4 activities (25%) worth Le 1,169,430,230 (One billion, one hundred and sixty-nine million, four hundred and thirty thousand, two hundred and thirty Leones), or 68% of the planned procurement value, were executed as planned. The remaining 9 activities (56%) totaling Le 495,492,700 (Four hundred and ninety-five million, four hundred and ninety-two thousand, seven hundred Leones), or 29% of the total procurement value, were executed outside the procurement plan.

Only 4 procurement activities (25%), valued at Le 1,169,712,970 (One billion, one hundred and sixty-nine million, seven hundred and twelve thousand, nine hundred and seventy Leones), had their procurement initiation forms (SPF-1) approved, which is 68% of the total procurement value. Timely payments were made for 8 activities (50%) worth Le 784,508,700 (Seven hundred and eighty-four million, five hundred and eight thousand, seven hundred Leones), representing 46% of the total value. The remaining 8 activities (50%) valued at Le 930,970,230 (Nine hundred and thirty million, nine hundred and seventy thousand, two hundred and thirty Leones), or 54% of the total value, had delays in payments, which can lead to financial strain, especially for small and medium enterprises (SMEs).

The procurement methods used included National Competitive Bidding (NCB) and Request for Quotation (RFQ). NCB was used for 4 activities (25%) worth Le 1,169,712,970 (One billion, one hundred and sixty-nine million, seven hundred and twelve thousand, nine hundred and seventy Leones), representing 68% of the total value. RFQ was used for 12 activities (75%) valued at Le 545,765,960 (Five hundred and forty-five million, seven hundred and sixty-five thousand, nine hundred and sixty Leones), representing 32% of the total value. Notably, 4 activities valued at Le 545,528,000 (Five hundred and forty-five million, five hundred and twenty-eight thousand Leones), representing 32% of the total procurement value, were executed using RFQ despite



exceeding the RFQ threshold, which may suggest contract splitting and a potential violation of Section 37(2) of the Public Procurement Act.

Only 4 procurement activities (25%) valued at Le 1,169,712,970 (One billion, one hundred and sixty-nine million, seven hundred and twelve thousand, nine hundred and seventy Leones), or 68% of the total value, were evaluated, while 12 activities (75%) valued at Le 545,765,960 (Five hundred and forty-five million, seven hundred and sixty-five thousand, nine hundred and sixty Leones), or 32% of the total value, were not evaluated. This non-compliance raises concerns about the effectiveness of the evaluation process. Furthermore, the Ministry did not submit its monthly procurement report using the standard procurement form six (SPF-6), which is a violation of legal requirements. All procurement activities (100%) had valid awardee documents in compliance with Sections 21 and 53(2) of the Public Procurement Act, ensuring transparency in the award process.

The Ministry of Labour and Social Security (MLSS) has made notable progress in establishing a procurement unit and adhering to several procurement practices. However, significant issues remain, including non-compliance with procurement planning, delays in contract payments, lack of procurement evaluations, and improper execution of procurement activities outside the approved plan. There is a need for stronger adherence to procurement laws, especially regarding procurement planning, timely payments, procurement evaluations, and submission of monthly procurement reports. The Ministry must take immediate corrective actions to ensure full compliance with the Public Procurement Act, 2016, to promote transparency, competition, and value for money in public procurement.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Ministry of Labour and Social Security (MLSS) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Contract Register 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		1,715,478,930	
Procurement in the Approved Plan	13	81%	1,664,922,930	97%
Procurement Not in the Plan	3	19%	50,556,000	3%
Procurement Executed as in Plan	4	25%	1,169,430,230	68%
Procurement Not Executed as in Plan	9	56%	495,492,700	29%
SPF-1 Approved	4	25%	1,169,712,970	68%
SPF-1 Not Approved	12	75%	545,765,960	32%
Source of Funding				
Government of Sierra Leone (GoSL)	16	100%	1,715,478,930	100%
Categories of Procurement				
Goods	9	56%	1,119,630,960	65%
Works	2	13%	545,145,000	32%
Services	5	31%	50,702,970	3%
Methods of Procurement				
National Competitive Bidding (NCB)	4	25%	1,169,712,970	68%
Request for Quotation (RFQ)	12	75%	545,765,960	32%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	4	25%	1,169,712,970	68%
Procurement above RFQ threshold Executed using RFQ	4	25%	545,528,000	32%
Contracts Recorded in the Contract Register	16	100%	1,715,478,930	100%
Contract Payments Done on Time	8	50%	784,508,700	46%
Contract Payments NOT Done on Time	8	50%	930,970,230	54%
Procurement Evaluated	4	25%	1,169,712,970	68%
Procurement Not Evaluated	12	75%	545,765,960	32%
Standard Bidding Document Used	16	100%	1,715,478,930	100%
Invitations for Bids (IFB) Advertised	4	25%	1,169,712,970	68%
Documents submitted by the Awardee valid	16	100%	1,715,478,930	100%

MINISTRY OF LANDS, HOUSING AND COUNTRY PLANNING (MLHCP)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Ministry of Lands, Housing, and Country Planning (MLHCP) in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The review aimed to assess the adherence of MLHCP to public procurement laws, ensuring efficiency, transparency, and value for money. The review analyzed 31 (thirty-one) procurement activities executed by MLHCP, amounting to Le 1,475,793 (One million, four hundred and seventy-five thousand, seven hundred and ninety-three Leones). These activities were funded entirely by the Government of Sierra Leone (GoSL).

Out of the total 31 procurement activities, 26 (twenty-six) activities, amounting to Le 1,350,358 (One million, three hundred and fifty thousand, three hundred and fifty-eight Leones), representing 92% of the total value, were included in the approved procurement plan. 5 (five) activities, totaling Le 125,435 (One hundred and twenty-five thousand, four hundred and thirty-five Leones), accounting for 8% of the total value, were unplanned and unapproved.

Among the planned procurements, only 16 (sixteen) activities, valued at Le 906,458 (Nine hundred and six thousand, four hundred and fifty-eight Leones), representing 61% of the planned value, were executed as planned. However, 12 (twelve) activities, amounting to Le 506,750 (Five hundred and six thousand, seven hundred and fifty Leones), or 34% of the total value, were not executed as per the approved plan. This highlights a gap in adherence to procurement planning, contravening Section 29 of the Public Procurement Act. MLHCP failed to update its procurement plan as mandated by Section 29(6) of the Act.



The procurement activities were categorized as follows: Goods: 19 (nineteen) activities valued at Le 791,858 (Seven hundred and ninety-one thousand, eight hundred and fifty-eight Leones), accounting for 53.7% of the total value. Works: 1 (one) activity amounting to Le 4,985 (Four thousand, nine hundred and eighty-five Leones), representing 0.3% of the total value. Services: 11 (eleven) activities totaling Le 678,950 (Six hundred and seventy-eight thousand, nine hundred and fifty Leones), accounting for 46% of the total value.

Standard Procurement Form 1 (SPF-1) was approved for 28 (twenty-eight) activities, totaling Le 1,372,148 (One million, three hundred and seventy-two thousand, one hundred and forty-eight Leones), representing 93% of the total value. However, 3 (three) activities, amounting to Le 103,645 (One hundred and three thousand, six hundred and forty-five Leones), or 7% of the total value, lacked prior approval, raising concerns about compliance with budgetary confirmation and authorization. 24 (twenty-four) activities, totaling Le 1,267,538 (One million, two hundred and sixty-seven thousand, five hundred and thirty-eight Leones), or 86% of the total value, were recorded in the contract register. 7 (seven) activities, amounting to Le 208,255 (Two hundred and eight thousand, two hundred and fifty-five Leones), or 14% of the total value, were not recorded in the contract register. Contract payments were timely for 28 (twenty-eight) activities, valued at Le 1,378,530 (One million, three hundred and seventy-eight thousand, five hundred and thirty Leones), or 93% of the total value. However, delays were noted for 3 (three) activities, amounting to Le 97,263 (Ninety-seven thousand, two hundred and sixty-three Leones), or 7% of the total value. 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 requirements.

All 31 (thirty-one) procurement activities were executed using the Request for Quotation (RFQ) method, amounting to Le 1,475,793 (One million, four hundred and seventy-five thousand, seven hundred and ninety-three Leones). Notably, one (1) activity valued at Le 170,000 (One hundred and seventy thousand Leones), or 12% of the total value, exceeded the RFQ threshold, indicating potential non-compliance with Section 37(2) of the Public Procurement Act regarding contract splitting.

The review noted that all 31 (thirty-one) procurement activities were evaluated, and standard bidding documents were used for the entire value of Le 1,475,793 (One million, four hundred and seventy-five thousand, seven hundred and ninety-three Leones). Additionally, awardee documents for 29 (twenty-nine) activities, totaling Le 1,425,808 (One million, four hundred and twenty-five thousand, eight hundred and eight Leones), or 97% of the total value, were valid. However, 2 (two) activities, amounting to Le 49,985 (Forty-nine thousand, nine hundred and eighty-five Leones), or 3% of the total value, lacked valid awardee documentation.

The review of MLHCP's procurement processes in 2022 revealed significant strides in adherence to public procurement laws, with notable compliance in procurement planning, documentation, and execution. However, gaps in contract recording, timely payments, and adherence to approved plans highlight areas requiring urgent improvement to align with the Public Procurement Act, 2016. Strengthening procurement planning, updating plans as required, and ensuring strict adherence to thresholds and documentation



standards will enhance transparency, efficiency, and value for money in future procurement activities.

Despite these challenges, MLHCP maintains a well-structured procurement unit with dedicated personnel committed to upholding procurement standards and principles. Continued training and compliance monitoring are recommended to address identified deficiencies.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Ministry of Lands, Housing and Country Planning (MLHCP) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	31		1,475,793	
Procurement in the Approved Plan	26	84%	1,350,358	92%
Procurement Not in the Plan	5	16%	125,435	8%
Procurement Executed as in Plan	16	52%	906,458	61%
Procurement Not Executed as in Plan	12	39%	506,750	34%
SPF-1 Approved	28	90%	1,372,148	93%
SPF-1 Not Approved	3	10%	103,645	7%
Source of Funding				
Government of Sierra Leone (GoSL)	31	100%	1,475,793	100%
Categories of Procurement				
Goods	19	61%	791,858	53.7%
Works	1	3%	4,985	0.3%
Services	11	35%	678,950	46.0%
Methods of Procurement				
Request for Quotation (RFQ)	31	100%	1,475,793	100%
Procurement above RFQ threshold Executed using RFQ	1	3%	170,000	12%
Contracts Recorded in the Contract Register	24	77%	1,267,538	86%
Contract NOT Recorded in the Contract Register	7	23%	208,255	14%
Contract Payments Done on Time	28	90%	1,378,530	93%
Contract Payments NOT Done on Time	3	10%	97,263	7%
Procurement Evaluated	31	100%	1,475,793	100%
Standard Bidding Document Used	31	100%	1,475,793	100%
Documents submitted by the Awardee valid	29	94%	1,425,808	97%
Documents submitted by the Awardee NOT Valid	2	6%	49,985	3%

MINISTRY OF LOCAL GOVERNMENT AND RURAL DEVELOPMENT (MLGRD)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Ministry of Local Government and Rural Development (MLGRD) in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The review aimed to assess the adherence of MLGRD to public procurement laws and ensure efficiency, transparency, and value for money. The review analyzed 4 (four) procurement activities executed by MLGRD, amounting to Le 139,813,525 (One hundred and thirty-nine million, eight hundred and thirteen thousand, five hundred and twenty-five Leones). These activities were fully funded by the Government of Sierra Leone (GoSL).

All 4 (four) activities, valued at Le 139,813,525 (100% of the total value), were reported as planned procurements. However, only 1 (one) activity, valued at Le 83,525 (Eighty-three thousand, five hundred and twenty-five Leones), representing 0.1% of the total



value, was executed as planned. The remaining 3 (three) activities, amounting to Le 139,730,000 (One hundred and thirty-nine million, seven hundred and thirty thousand Leones), representing 99.9% of the total value, were executed outside the procurement plan. This highlights significant deviations from procurement planning and implementation.

Procurement Categories: Goods: 2 (two) activities, amounting to Le 76,083,525 (Seventy-six million, eighty-three thousand, five hundred and twenty-five Leones), representing 54% of the total value. Works: 1 (one) activity, valued at Le 7,600,000 (Seven million, six hundred thousand Leones), representing 5% of the total value. Services: 1 (one) activity, amounting to Le 56,130,000 (Fifty-six million, one hundred and thirty thousand Leones), representing 40% of the total value.

All 4 (four) activities were executed using the Request for Quotation (RFQ) method, totaling Le 139,813,525 (One hundred and thirty-nine million, eight hundred and thirteen thousand, five hundred and twenty-five Leones). This accounted for 100% of the procurement activities and value. This suggests non-compliance with Section 37(2) of the Public Procurement Act, which discourages contract splitting and requires the aggregation of similar procurement items to use open competitive methods.

3 (three) contracts, valued at Le 139,730,000 (99.9% of the total value), were recorded in the contract register. One contract, valued at Le 83,525 (0.1%), was not recorded. Payments for 2 (two) procurement activities, amounting to Le 132,130,000 (Ninety-five percent of the total value), were made on time. Delays were noted for the remaining 2 (two) activities, amounting to Le 7,683,525 (Five percent of the total value). All 4 (four) procurement activities, totaling Le 139,813,525, were evaluated, and the Standard Bidding Document (SBD) was used for all activities. The documents submitted by awardees for all activities, amounting to Le 139,813,525, were valid and in compliance with Sections 21 and 53(2) of the Public Procurement Act, 2016.

The review of procurement activities at the Ministry of Local Government and Rural Development (MLGRD) in 2022 highlights a mixed level of compliance with the Public Procurement Act, 2016. While the planning and evaluation processes were commendable, significant issues were identified, including execution of activities outside the approved procurement plan (75% of the total number of activities), extensive use of RFQ for procurement above the threshold, suggesting potential violations of Section 37(2) and delays in contract payments, affecting 50% of the activities by number and 5% by value.

These deficiencies undermine the principles of transparency, competition, and value for money in public procurement. The MLGRD must prioritize adherence to procurement planning, ensure timely payments, and adopt open competitive methods where applicable to enhance the effectiveness of its procurement processes.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Ministry of Local Government and Rural Development (MLGRD) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	4		139,813,525	
Procurement in the Approved Plan	4	100%	139,813,525	100%
Procurement Executed as in Plan	1	25%	83,525	0.1%
Procurement Not Executed as in Plan	3	75%	139,730,000	99.9%
SPF-1 Approved	4	100%	139,813,525	100%
Source of Funding				
Government of Sierra Leone (GoSL)	4	100%	139,813,525	100%
Categories of Procurement				
Goods	2	50%	76,083,525	54%
Works	1	25%	7,600,000	5%
Services	1	25%	56,130,000	40%
Methods of Procurement				
Request for Quotation (RFQ)	4	100%	139,813,525	100%
Contracts Recorded in the Contract Register	3	75%	139,730,000	99.9%
Contract NOT Recorded in the Contract Register	1	25%	83,525	0.1%
Contract Payments Done on Time	2	50%	132,130,000	95%
Contract Payments NOT Done on Time	2	50%	7,683,525	5%
Procurement Evaluated	4	100%	139,813,525	100%
Standard Bidding Document Used	4	100%	139,813,525	100%
Documents submitted by the Awardee valid	4	100%	139,813,525	100%

MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT (MOPED)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Ministry of Planning and Economic Development (MOPED) in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The review aimed to assess MOPED's adherence to public procurement laws and ensure efficiency, transparency, and value for money. The review analyzed 87 procurement activities executed by MOPED, amounting to Le 141,986,003 (One hundred and forty-one million, nine hundred and eighty-six thousand, and three Leones). These activities were funded through a combination of sources, including the Government of Sierra Leone (GoSL), donor funds, and own-source revenue. Government of Sierra Leone (GoSL): 64 activities (74%) amounting to Le 141,544,211 (99.689% of total value). Donor Funds: 22 activities (25%) valued at Le 439,792 (0.310% of total value). Own Source Revenue: 1 activity (1%) valued at Le 2,000 (0.001% of total value).

69 activities (79% of total) valued at Le 141,171,333 (One hundred and forty-one million, one hundred and seventy-one thousand, three hundred and thirty-three Leones), representing 99% of the total value, were part of the approved procurement plan. 18 activities (21% of total), valued at Le 814,670 (Eight hundred and fourteen thousand, six hundred and seventy Leones), representing 1% of the total value, were unplanned and unapproved.

Only 22 activities (25% of planned procurements), valued at Le 139,987,880 (One hundred and thirty-nine million, nine hundred and eighty-seven thousand, eight hundred



and eighty Leones), were executed as planned. 51 activities (59%) amounting to Le 1,527,853 (One million, five hundred and twenty-seven thousand, eight hundred and fifty-three Leones), were not executed as per the approved plan.

All 87 procurement activities (100%) lacked prior approval through Standard Procurement Form One (SPF-1), with a total value of Le 142,735,423 (One hundred and forty-two million, seven hundred and thirty-five thousand, four hundred and twenty-three Leones). This highlights significant non-compliance with procurement initiation processes. The entity has not been submitting its monthly procurement reports using the standard SPF-6 form as required by the legal framework.

Procurement Categories: Goods: 29 activities (33%) valued at Le 725,903 (1% of total value). Services: 58 activities (67%) valued at Le 141,260,100 (99% of total value).

All 87 activities (100%) were executed using RFQ, amounting to Le 141,986,003 (100% of total value). This extensive use of RFQ indicates potential contract splitting, a violation of Section 37(2) of the Public Procurement Act, undermining competition, transparency, and fairness.

Only 5 activities (6%) valued at Le 93,965 (0.1% of total value) were recorded in the contract register. 82 activities (94%) amounting to Le 141,892,038 (99.9% of total value) were not recorded. Payments for 10 activities (11%) amounting to Le 400,045 (0.3% of total value) were delayed, causing financial strain on contractors. None of the 87 activities (100%) were evaluated, violating Section 53(1) of the Public Procurement Act, 2016. Documents submitted by awardees were valid for 73 activities (84%) amounting to Le 141,457,793 (99.6% of total value). Documents were invalid for 14 activities (16%) valued at Le 528,210 (0.4% of total value).

While MOPED demonstrates a structured procurement unit and commitment to using standard bidding documents, the findings highlight a need for improved compliance with procurement laws to enhance transparency, competition, and value for money.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Ministry of Planning and Economic Development (MOPED) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	87		141,986,003	
Procurement in the Approved Plan	69	79%	141,171,333	99%
Procurement Not in the Plan	18	21%	814,670	1%
Procurement Executed as in Plan	22	25%	139,987,880	99%
Procurement Not Executed as in Plan	51	59%	1,527,853	1%
SPF-1 Not Approved	87	100%	142,735,423	100%
Source of Funding				
Government of Sierra Leone (GoSL)	64	74%	141,544,211	99.689%
Own Source Revenue	1	1%	2,000	0.001%
Donor	22	25%	439,792	0.310%
Categories of Procurement				
Goods	29	33%	725,903	1%
Services	58	67%	141,260,100	99%
Methods of Procurement				
Request for Quotation (RFQ)	87	100%	141,986,003	100%
Contracts Recorded in the Contract Register	5	6%	93,965	0.1%
Contract NOT Recorded in the Contract Register	82	94%	141,892,038	99.9%
Procurement Activities without Procurement Numbers	1	1%	50,000	0.04%
Contract Payments Done on Time	77	89%	141,585,958	99.7%
Contract Payments NOT Done on Time	10	11%	400,045	0.3%
Procurement Not Evaluated	87	100%	141,986,003	100%
Standard Bidding Document Used	87	100%	142,735,423	101%
Documents submitted by the Awardee valid	73	84%	141,457,793	99.6%
Documents submitted by the Awardee NOT Valid	14	16%	528,210	0.4%



MINISTRY OF POLITICAL AND PUBLIC AFFAIRS (MPPA)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Ministry of Political and Public Affairs (MPPA) in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The review aimed to assess the adherence of MPPA to public procurement laws and ensure efficiency, transparency, and value for money. The review analyzed three (3) procurement activities executed by MPPA, amounting to Le 28,605,340 (Twenty-eight million, six hundred and five thousand, three hundred and forty Leones). These activities were funded entirely through the Government of Sierra Leone (GoSL).

Two (2) procurement activities, valued at Le 17,005,340 (Seventeen million, five thousand, three hundred and forty Leones), representing 59% of the total value, were reported as planned activities. One (1) procurement activity, totaling Le 11,600,000 (Eleven million, six hundred thousand Leones), accounting for 41% of the total value, was unplanned and unapproved. Only one (1) activity (33%) of the planned procurements, valued at Le 17,000,000 (Seventeen million Leones), was executed as planned. Two (2) activities (67%) were executed outside the procurement plan, amounting to Le 11,605,340 (Eleven million, six hundred and five thousand, three hundred and forty Leones), demonstrating a lack of adherence to procurement planning.

Two (2) procurement activities, valued at Le 17,005,340 (Seventeen million, five thousand, three hundred and forty Leones), lacked SPF-1 approval, representing 59% of the total value. This non-compliance raises concerns about budgetary confirmation and authorization. All three (3) activities involved the procurement of services, amounting to Le 28,605,340 (Twenty-eight million, six hundred and five thousand, three hundred and forty Leones). The procurement method employed was exclusively Request for Quotation (RFQ), accounting for 100% of the total value.

Two (2) contracts, valued at Le 17,005,340 (Seventeen million, five thousand, three hundred and forty Leones), were not recorded, representing 59% of the total value. One (1) activity (33%), valued at Le 17,000,000 (Seventeen million Leones), experienced payment delays. None of the three (3) procurement activities, amounting to Le 28,605,340 (Twenty-eight million, six hundred and five thousand, three hundred and forty Leones), were evaluated, violating Section 53(1) of the Public Procurement Act. Two (2) activities, valued at Le 17,005,340 (Seventeen million, five thousand, three hundred and forty Leones), had invalid documents, representing 59% of the total value.

Despite these challenges, the ministry exhibited strengths in staffing and committee structures. Addressing the highlighted deficiencies will be critical to improving compliance, efficiency, and value for money in future procurement activities.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Ministry of Political and Public Affairs (MPPA) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	3		28,605,340	
Procurement in the Approved Plan	2	67%	17,005,340	59%
Procurement Not in the Plan	1	33%	11,600,000	41%
Procurement Executed as in Plan	1	33%	17,000,000	59%
Procurement Not Executed as in Plan	2	67%	11,605,340	41%
SPF-1 Approved	1	33%	11,605,340	41%
SPF-1 Not Approved	2	67%	17,005,340	59%
Source of Funding				
Government of Sierra Leone (GoSL)	3	100%	28,605,340	100%
Categories of Procurement				
Services	3	100%	28,605,340	100%
Methods of Procurement				
Request for Quotation (RFQ)	3	100%	28,605,340	100%
Contracts Recorded in the Contract Register	1	33%	11,600,000	41%
Contract NOT Recorded in the Contract Register	2	67%	17,005,340	59%
Contract Payments Done on Time	2	67%	11,605,340	41%
Contract Payments NOT Done on Time	1	33%	17,000,000	59%
Procurement Not Evaluated	3	100%	28,605,340	100%
Documents submitted by the Awardee valid	1	33%	11,600,000	41%
Documents submitted by the Awardee NOT Valid	2	67%	17,005,340	59%

MINISTRY OF SOCIAL WELFARE (MSW)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Ministry of Social Welfare (MSW) in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The review aimed to assess the adherence of MSW to public procurement laws and ensure efficiency, transparency, and value for money. The review analyzed thirty-eight (38) procurement activities executed by MSW, amounting to Le 766,369,381 (Seven hundred and sixty-six million, three hundred and sixty-nine thousand, three hundred and eighty-one Leones). These activities were funded primarily through Government of Sierra Leone (GoSL) allocations and donor funds.

Of the 38 procurement activities, only 7 (18%) amounting to Le 86,696,650 (Eighty-six million, six hundred and ninety-six thousand, six hundred and fifty Leones) were planned and approved. A significant 31 activities (82%), totaling Le 679,672,731 (Six hundred and seventy-nine million, six hundred and seventy-two thousand, seven hundred and thirty-one Leones), were unplanned and unapproved.

Only 2 (5%) of the planned procurements, valued at Le 476,579 (Four hundred and seventy-six thousand, five hundred and seventy-nine Leones), were executed as planned. Conversely, 26 (68%) activities amounting to Le 746,392,121 (Seven hundred and forty-six million, three hundred and ninety-two thousand, one hundred and twenty-one Leones) were executed outside the procurement plan, reflecting a lack of adherence to procurement planning. However, 15 activities (39%), valued at Le 242,945,021 (Two



hundred and forty-two million, nine hundred and forty-five thousand, twenty-one Leones), lacked prior approval, contravening the procurement initiation process.

Government of Sierra Leone (GoSL) funded 11 activities (29%) valued at Le 126,774,400 (One hundred and twenty-six million, seven hundred and seventy-four thousand, four hundred Leones). Donor funding supported 27 activities (71%), amounting to Le 639,594,981 (Six hundred and thirty-nine million, five hundred and ninety-four thousand, nine hundred and eighty-one Leones).

Goods procurement accounted for 14 activities (37%) with a total value of Le 503,381,069 (Five hundred and three million, three hundred and eighty-one thousand, sixty-nine Leones). Services procurement comprised 24 activities (63%) valued at Le 262,988,312 (Two hundred and sixty-two million, nine hundred and eighty-eight thousand, three hundred and twelve Leones).

Procurement Methods: National Competitive Bidding (NCB): 3 activities (8%) valued at Le 2,019,460 (Two million, nineteen thousand, four hundred and sixty Leones). Request for Quotation (RFQ): 33 activities (87%) amounting to Le 764,197,521 (Seven hundred and sixty-four million, one hundred and ninety-seven thousand, five hundred and twenty-one Leones). Restricted Bidding: 1 activity (3%) valued at Le 92,400 (Ninety-two thousand, four hundred Leones). Procurement without an approved method: 1 activity (3%) valued at Le 60,000 (Sixty thousand Leones).

21 activities (55%) valued at Le 224,661,141 (Two hundred and twenty-four million, six hundred and sixty-one thousand, one hundred and forty-one Leones) were recorded in the contract register. 17 activities (45%), totaling Le 541,708,240 (Five hundred and forty-one million, seven hundred and eight thousand, two hundred and forty Leones), were not recorded.

Only 3 activities (8%) valued at Le 2,019,460 (Two million, nineteen thousand, four hundred and sixty Leones) were evaluated. The remaining 34 activities (89%) amounting to Le 764,289,921 (Seven hundred and sixty-four million, two hundred and eighty-nine thousand, nine hundred and twenty-one Leones) were not evaluated, violating Section 53(1) of the Public Procurement Act, 2016.

Documents for 32 activities (84%) amounting to Le 726,249,041 (Seven hundred and twenty-six million, two hundred and forty-nine thousand, forty-one Leones) were valid. However, documents for 5 activities (13%) totaling Le 40,060,340 (Forty million, sixty thousand, three hundred and forty Leones) were invalid, while 1 activity (3%) valued at Le 60,000 (Sixty thousand Leones) lacked documentation. It was further noted that the entity has not been submitting its monthly procurement reports using the standard SPF-6 form as required by the legal framework.

The Ministry of Social Welfare demonstrated partial compliance with procurement laws and regulations during the 2022 financial year. While the entity has a structured procurement unit, a functioning procurement committee, and a legal framework, significant lapses were observed in procurement planning, evaluation, reporting, and timely payments. These issues compromise transparency, fairness, and value for money in the procurement process. Immediate corrective measures are recommended to



address these deficiencies and ensure compliance with the Public Procurement Act, 2016.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Ministry of Social Welfare (MSW) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	38		766,369,381	
Procurement in the Approved Plan	7	18%	86,696,650	11%
Procurement Not in the Plan	31	82%	679,672,731	89%
Procurement Executed as in Plan	2	5%	476,579	0.1%
Procurement Not Executed as in Plan	26	68%	746,392,121	97.4%
SPF-1 Approved	23	61%	523,424,360	68%
SPF-1 Not Approved	15	39%	242,945,021	32%
Source of Funding				
Government of Sierra Leone (GoSL)	11	29%	126,774,400	17%
Donor	27	71%	639,594,981	83%
Categories of Procurement				
Goods	14	37%	503,381,069	66%
Services	24	63%	262,988,312	34%
Methods of Procurement				
National Competitive Bidding (NCB)	3	8%	2,019,460	0.26%
Request for Quotation (RFQ)	33	87%	764,197,521	99.72%
Restricted Bidding	1	3%	92,400	0.01%
Procurement Activities Executed with NO Methods Available	1	3%	60,000	0.01%
Contracts Recorded in the Contract Register	21	55%	224,661,141	29%
Contract NOT Recorded in the Contract Register	17	45%	541,708,240	71%
Procurement Activities without Procurement Numbers	3	8%	175,900	0.02%
Contract Payments Done on Time	14	37%	502,977,821	66%
Contract Payments NOT Done on Time	24	63%	263,391,560	34%
Procurement Evaluated	3	8%	2,019,460	0.3%
Procurement Not Evaluated	34	89%	764,289,921	99.7%
Standard Bidding Document Used	35	92%	766,193,581	100%
Standard Bidding Document Not Used	3	8%	175,800	0%
Invitations for Bids (IFB) Advertised	3	8%	2,019,460	0.26%
Invitations for Bids (IFB) Not Advertised	1	3%	92,400	0.01%
Documents submitted by the Awardee valid	32	84%	726,249,041	94.8%
Documents submitted by the Awardee NOT Valid	5	13%	40,060,340	5.23%
Documents submitted by the Awardee NOT Available	1	3%	60,000	0.01%

MINISTRY OF SPORTS (MOS)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Ministry of Sports (MOS) in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The review aimed to assess the adherence of MOS to public procurement laws and ensure efficiency, transparency, and value for money. The review analyzed a single procurement activity conducted by MOS, amounting to Le 5,190 (Five thousand, one hundred and ninety Leones). This procurement activity was fully funded by the Government of Sierra Leone (GoSL).

The sole procurement activity was included in the approved procurement plan, representing 100% compliance. The activity involved the procurement of goods,



accounting for 100% of the total procurement value. The procurement was conducted through the Request for Quotation (RFQ) method, representing 100% usage of this procurement method. The procurement activity was not evaluated, violating Section 53(1) of the Public Procurement Act, 2016. The documents submitted by the awardee were valid, ensuring transparency and accountability in the award process. The procurement activity was initiated without prior approval on SPF-1, representing 100% non-compliance with the procurement initiation process as mandated by the Public Procurement Act. It was further noted that the entity has not been submitting its monthly procurement reports using the standard SPF-6 form as required by the legal framework. The contract was not recorded in the contract register, indicating non-compliance with documentation requirements.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Ministry of Sports (MOS) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	1		5,190	
Procurement in the Approved Plan	1	100%	5,190	100%
Procurement Executed as in Plan	1	100%	5,190	100%
SPF-1 Not Approved	1	100%	5,190	100%
Source of Funding				
Government of Sierra Leone (GoSL)	1	100%	5,190	100%
Categories of Procurement				
Goods	1	100%	5,190	100%
Methods of Procurement				
Request for Quotation (RFQ)	1	100%	5,190	100%
Contract NOT Recorded in the Contract Register	1	100%	5,190	100%
Contract Payments Done on Time	1	100%	5,190	100%
Procurement Not Evaluated	1	100%	5,190	100%
Standard Bidding Document Used	1	100%	5,190	100%
Documents submitted by the Awardee valid	1	100%	5,190	100%

MINISTRY OF TERTIARY AND HIGHER EDUCATION (MTHE)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Ministry of Tertiary and Higher Education (MTHE) in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The review aimed to assess MTHE's adherence to public procurement laws to ensure efficiency, transparency, and value for money. The review analyzed 8 (eight) procurement activities executed by MTHE, amounting to Le 2,356,248 (Two million, three hundred and fifty-six thousand, two hundred and forty-eight Leones). These activities were funded entirely through the Government of Sierra Leone (GoSL).

Seven (7) activities amounting to Le 2,171,238 (Two million, one hundred and seventy-one thousand, two hundred and thirty-eight Leones), representing 92% of the total value, were reported as planned activities. One (1) activity totaling Le 185,010 (One hundred and



eighty-five thousand and ten Leones), accounting for 8% of the total value, was unplanned and unapproved.

Only four (4) activities (50%) of the planned procurements, valued at Le 2,024,148 (Two million, twenty-four thousand, one hundred and forty-eight Leones), were executed as planned. Four (4) activities (50%) were executed outside the procurement plan, amounting to Le 332,100 (Three hundred and thirty-two thousand, one hundred Leones), demonstrating partial adherence to procurement planning. The entity should have updated the plan as mandated in Section 29 (6) of the Act to reflect actual implementation of procurement activities.

Goods procurement accounted for 3 (three) activities, amounting to Le 1,320,348 (One million, three hundred and twenty thousand, three hundred and forty-eight Leones), representing 56% of the total value. Works procurement included 1 (one) activity valued at Le 27,090 (Twenty-seven thousand and ninety Leones), representing 1% of the total value. Services procurement consisted of 4 (four) activities amounting to Le 1,008,810 (One million, eight thousand, eight hundred and ten Leones), representing 43% of the total value.

Standard Procurement Form One (SPF-1) was approved for 4 (four) activities totaling Le 332,100 (Three hundred and thirty-two thousand, one hundred Leones), representing 14% of the total value. The remaining 4 (four) activities amounting to Le 2,024,148 (Two million, twenty-four thousand, one hundred and forty-eight Leones), representing 86% of the total value, lacked prior approval, raising concerns about budgetary confirmation and authorization. Delayed payments were noted for 3 (three) activities amounting to Le 1,864,148 (One million, eight hundred and sixty-four thousand, one hundred and forty-eight Leones), representing 79% of the total value.

National Competitive Bidding (NCB) was employed for 4 (four) activities valued at Le 2,024,148 (Two million, twenty-four thousand, one hundred and forty-eight Leones), accounting for 86% of the total value. Request for Quotation (RFQ) was used for 4 (four) activities totaling Le 332,100 (Three hundred and thirty-two thousand, one hundred Leones), representing 14% of the total value. One (1) activity amounting to Le 185,010 (One hundred and eighty-five thousand and ten Leones) exceeded the RFQ threshold, suggesting a potential violation of Section 37(2) of the Public Procurement Act regarding contract splitting.

Only 1 (one) procurement activity, valued at Le 27,090 (Twenty-seven thousand and ninety Leones), representing 1% of the total value, was evaluated. Seven (7) activities totaling Le 2,329,158 (Two million, three hundred and twenty-nine thousand, one hundred and fifty-eight Leones), representing 99% of the total value, were not evaluated, violating Section 53(1) of the Public Procurement Act of 2016. Awardee documents for 7 (seven) procurement activities amounting to Le 2,171,238 (Two million, one hundred and seventy-one thousand, two hundred and thirty-eight Leones), representing 92% of the total value, were valid. However, 1 (one) activity valued at Le 185,010 (One hundred and eighty-five thousand and ten Leones), representing 8% of the total value, lacked valid documentation. MTHE failed to submit its monthly procurement reports using Standard Procurement Form Six (SPF-6) to the NPPA, contrary to legal requirements.

While the entity has a structured procurement unit, functioning procurement committee, and valid legal frameworks, significant deficiencies were identified in procurement planning, adherence to approved plans, timely payments, and compliance with evaluation and reporting requirements.



These issues undermine the principles of transparency, accountability, and value for money in public procurement.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Ministry of Tertiary and Higher Education (MTHE) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	8		2,356,248	
Procurement in the Approved Plan	7	88%	2,171,238	92%
Procurement Not in the Plan	1	13%	185,010	8%
Procurement Executed as in Plan	4	50%	2,024,148	86%
Procurement Not Executed as in Plan	4	50%	332,100	14%
SPF-1 Approved	4	50%	332,100	14%
SPF-1 Not Approved	4	50%	2,024,148	86%
Source of Funding				
Government of Sierra Leone (GoSL)	8	100%	2,356,248	100%
Categories of Procurement				
Goods	3	38%	1,320,348	56%
Works	1	13%	27,090	1%
Services	4	50%	1,008,810	43%
Methods of Procurement				
National Competitive Bidding (NCB)	4	50%	2,024,148	86%
Request for Quotation (RFQ)	4	50%	332,100	14%
Procurement above RFQ threshold Executed using RFQ	1	13%	185,010	8%
Contracts Recorded in the Contract Register	8	100%	2,356,248	100%
Contract Payments Done on Time	5	63%	492,100	21%
Contract Payments NOT Done on Time	3	38%	1,864,148	79%
Procurement Evaluated	1	13%	27,090	1%
Procurement Not Evaluated	7	88%	2,329,158	99%
Documents submitted by the Awardee valid	7	88%	2,171,238	92%
Documents submitted by the Awardee NOT Valid	1	13%	185,010	8%

MINISTRY OF TRADE AND INDUSTRY (MTI)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Ministry of Trade and Industry (MTI) in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The review aimed to assess MTI's adherence to public procurement laws and ensure efficiency, transparency, and value for money. The analysis covered nine (9) procurement activities executed by MTI, amounting to Le 519,460 (Five hundred and nineteen thousand, four hundred and sixty Leones). These activities were funded entirely by the Government of Sierra Leone (GoSL).

Out of the nine (9) procurement activities, eight (8) activities, amounting to Le 419,960 (Four hundred and nineteen thousand, nine hundred and sixty Leones), representing 89% of the total value, were included in the approved procurement plan. One (1) activity, totaling Le 99,500 (Ninety-nine thousand, five hundred Leones), accounting for 19% of



the total value, was unplanned and unapproved. Four (4) activities, valued at Le 184,771 (One hundred and eighty-four thousand, seven hundred and seventy-one Leones), or 36% of the total value, lacked prior approval in line with the procurement initiation process.

Only two (2) activities, valued at Le 65,800 (Sixty-five thousand, eight hundred Leones), representing 13% of the total value, were executed as planned. Six (6) activities, amounting to Le 354,160 (Three hundred and fifty-four thousand, one hundred and sixty Leones), representing 68% of the total value, were executed outside the procurement plan. This indicates a significant lack of adherence to procurement planning and execution requirements. The entity should have updated the plan as mandated in Section 29 (6) of the Act to reflect actual implementation of procurement activities.

Goods procurement accounted for eight (8) activities, amounting to Le 457,260 (Four hundred and fifty-seven thousand, two hundred and sixty Leones), representing 88% of the total value. Services procurement comprised one (1) activity, totaling Le 62,200 (Sixty-two thousand, two hundred Leones), representing 12% of the total value.

All nine (9) activities, totaling Le 519,460 (Five hundred and nineteen thousand, four hundred and sixty Leones), were executed using the Request for Quotation (RFQ) method. The exclusive use of RFQ suggests contract splitting, which violates Section 37(2) of the Public Procurement Act and undermines competition, transparency, and fairness. Payments for all nine (9) procurement activities, amounting to Le 519,460 (Five hundred and nineteen thousand, four hundred and sixty Leones), were made on time.

None of the nine (9) procurement activities, totaling Le 519,460 (Five hundred and nineteen thousand, four hundred and sixty Leones), were evaluated, contravening Section 53(1) of the Public Procurement Act, 2016. Eight (8) activities, valued at Le 488,355 (Four hundred and eighty-eight thousand, three hundred and fifty-five Leones), or 94% of the total value, had valid awardee documents. One (1) activity, amounting to Le 31,105 (Thirty-one thousand, one hundred and five Leones), or 6% of the total value, had invalid awardee documents. MTI did not submit its monthly procurement reports using Standard Procurement Form 6 (SPF-6) as required by the Public Procurement Act.

Despite these shortcomings, the Ministry's procurement unit remains well-structured with competent staff and a dedicated procurement committee ensuring some level of efficiency and integrity, though further adherence to legal frameworks and improvement in procurement execution is essential.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Ministry of Trade and Industry (MTI) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	9		519,460	
Procurement in the Approved Plan	8	89%	419,960	81%
Procurement Not in the Plan	1	11%	99,500	19%
Procurement Executed as in Plan	2	22%	65,800	13%
Procurement Not Executed as in Plan	6	67%	354,160	68%
SPF-1 Approved	5	56%	334,689	64%
SPF-1 Not Approved	4	44%	184,771	36%
Source of Funding				
Government of Sierra Leone (GoSL)	9	100%	519,460	100%
Categories of Procurement				
Goods	8	89%	457,260	88%
Services	1	11%	62,200	12%
Methods of Procurement				
Request for Quotation (RFQ)	9	100%	519,460	100%
Contracts Recorded in the Contract Register	7	78%	389,494	75%
Contract NOT Recorded in the Contract Register	2	22%	129,966	25%
Contract Payments Done on Time	9	100%	519,460	100%
Procurement Not Evaluated	9	100%	519,460	100%
Standard Bidding Document Used	9	100%	519,460	100%
Documents submitted by the Awardee valid	8	89%	488,355	94%
Documents submitted by the Awardee NOT Valid	1	11%	31,105	6%

MINISTRY OF TRANSPORT AND AVIATION (MTA)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Ministry of Transport and Aviation (MTA) in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The review aimed to assess MTA's adherence to public procurement laws, ensuring efficiency, transparency, and value for money. The review covered 21 procurement activities executed by MTA, amounting to Le 75,411,269 (Seventy-five million, four hundred and eleven thousand, two hundred and sixty-nine Leones). All procurement activities (100%) were funded by Government of Sierra Leone (GoSL).

Categories of Procurement: Goods: 18 activities (86%) valued at Le 74,375,960 (Seventy-four million, three hundred and seventy-five thousand, nine hundred and sixty Leones), representing 99% of the total procurement value. Services: 3 activities (14%) valued at Le 1,035,309 (One million, thirty-five thousand, three hundred and nine Leones), representing 1% of the total procurement value.

Procurement Methods: National Competitive Bidding (NCB): 9 activities (43%) totaling Le 12,728,166 (Twelve million, seven hundred and twenty-eight thousand, one hundred and sixty-six Leones), accounting for 17% of the total value. Request for Quotation (RFQ): 7 activities (33%) totaling Le 448,549 (Four hundred and forty-eight thousand, five hundred and forty-nine Leones), accounting for 1% of the total value. Sole Source: 3 activities (14%) totaling Le 19,886,950 (Nineteen million, eight hundred and eighty-six thousand, nine hundred and fifty Leones), accounting for 26% of the total value. Others (e.g., Proforma Invoice, Internal Memo, Direct Sourcing): 2 activities (10%) totaling Le



42,347,604 (Forty-two million, three hundred and forty-seven thousand, six hundred and four Leones), accounting for 56% of the total value. A significant portion of the procurements, especially those above competitive thresholds, were done using RFQs, suggesting potential contract splitting, which violates Section 37(2) of the Public Procurement Act.

Of the total procurement activities, only 38% were included in the approved procurement plan, amounting to Le 20,422,449 (Twenty million, four hundred twenty-two thousand, four hundred forty-nine Leones). However, 62% of the procurements were unplanned, amounting to Le 54,988,820 (Fifty-four million, nine hundred eighty-eight thousand, eight hundred twenty Leones), demonstrating a failure to execute procurements as per the planned framework. A significant 76% of the procurements were executed outside the plan, with a total value of Le 75,159,560 (Seventy-five million, one hundred fifty-nine thousand, five hundred sixty Leones), indicating a lack of discipline in adhering to procurement planning and budgeting.

A significant number of procurement documents were invalid or unavailable for review, undermining transparency and accountability. It was noted that 29% of the documents submitted by awardees were either invalid or unavailable for review, totaling Le 51,625,514 (Fifty-one million, six hundred twenty-five thousand, five hundred fourteen Leones), further questioning the credibility and fairness of the procurement processes. Furthermore, 90% of the procurement activities had not been evaluated, accounting for Le 33,063,665 (Thirty-three million, sixty-three thousand, six hundred sixty-five Leones), demonstrating a lack of proper procurement oversight and evaluation, which is essential for ensuring effective use of public funds. It was further noted that the entity has not been submitting its monthly procurement reports using the standard SPF-6 form as required by the legal framework.

Despite the noted deficiencies, the review found that the entity 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 Ministry of Transport and Aviation's procurement activities for 2022 exhibit significant non-compliance with established procurement processes, particularly in terms of procurement planning, approval, and evaluation. The use of unapproved procurement methods, delayed payments, and incomplete documentation undermine the transparency and fairness of the procurement system. Immediate corrective actions, including adherence to procurement planning, timely payments, and proper evaluations, are necessary to ensure compliance with the Public Procurement Act and to achieve greater transparency, accountability, and value for money in the future.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Ministry of Transport and Aviation (MTA) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	21		75,411,269	
Procurement in the Approved Plan	8	38%	20,422,449	27%
Procurement Not in the Plan	13	62%	54,988,820	73%
Procurement Executed as in Plan	3	14%	207,309	0.3%
Procurement Not Executed as in Plan	16	76%	75,159,560	99.7%
SPF-1 Approved	4	19%	354,149	0.5%
SPF-1 Not Approved	19	90%	75,057,120	99.5%
Source of Funding				
Government of Sierra Leone (GoSL)	21	100%	75,411,269	100%
Categories of Procurement				
Goods	18	86%	74,375,960	99%
Services	3	14%	1,035,309	1%
Methods of Procurement				
National Competitive Bidding (NCB)	9	43%	12,728,166	17%
Request for Quotation (RFQ)	7	33%	448,549	1%
Sole Source	3	14%	19,886,950	26%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	2	10%	42,347,604	56%
Contract NOT Recorded in the Contract Register	21	100%	75,411,269	100%
Contract Payments Done on Time	2	10%	4,650,150	6%
Contract Payments NOT Done on Time	19	90%	70,761,119	94%
Procurement Not Evaluated	19	90%	33,063,665	44%
Documents submitted by the Awardee valid	15	71%	23,785,755	32%
Documents submitted by the Awardee NOT Valid	4	19%	9,277,910	12%
Documents submitted by the Awardee NOT Available	2	10%	42,347,604	56%

MINISTRY OF WATER RESOURCES (MWR)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a review of the procurement activities at the Ministry of Water Resources (MWR) in accordance with Section 14(2)(m) of the Public Procurement Act, 2016. The review aimed to assess MWR's adherence to public procurement laws and regulations, ensuring efficiency, transparency, and value for money in the procurement process. A total of 22 procurement activities were reviewed, amounting to Le 1,073,607,000 (One Billion, Seventy-three Million, Six Hundred and Seven Thousand Leones). These activities were funded entirely by the Government of Sierra Leone (GoSL).

The review further indicated that only 5 activities (23%) were executed as planned, valued at Le 175,630 (One hundred and seventy-five thousand, six hundred and thirty Leones), while 15 activities (68%) were executed outside the procurement plan, amounting to Le 863,200 (Eight hundred and sixty-three thousand, two hundred Leones). This non-compliance with the procurement plan demonstrates a significant lack of adherence to Section 29 of the Public Procurement Act, which requires procurement activities to be executed as per the approved plan. Only 5 activities, valued at Le 175,630,000 (One Hundred and Seventy-Five Million, Six Hundred and Thirty Thousand Leones), representing 16% of the total procurement value, were executed as planned. 15 activities, amounting to Le 863,200,000 (Eight Hundred and Sixty-Three Million, Two Hundred Thousand Leones), representing 80% of the total procurement value, were executed



outside the approved procurement plan, indicating significant non-compliance with procurement planning requirements.

18 activities (82% of total procurements) were executed using the Request for Quotation (RFQ) method, amounting to Le 756,633,000 (Seven Hundred and Fifty-Six Million, Six Hundred and Thirty-Three Thousand Leones), representing 70% of the total value. 4 activities (18% of total procurements) were executed through other methods, such as Proforma Invoices, Internal Memos, and Direct Sourcing, totaling Le 316,974,000 (Three Hundred and Sixteen Million, Nine Hundred and Seventy-Four Thousand Leones), representing 30% of the total value. One procurement activity (5%) valued at Le 145,000,000 (One Hundred and Forty-Five Million Leones) was executed above the RFQ threshold using the RFQ method, which raises concerns about potential contract splitting and non-compliance with procurement laws. This action violates Section 37(2) of the Public Procurement Act, which prohibits contract splitting. The use of RFQ for procurement above the RFQ threshold undermines the principles of competition, transparency, and fairness in public procurement.

Procurement Categories: Goods: 11 activities (50% of procurements) valued at Le 628,151,000 (Six Hundred and Twenty-Eight Million, One Hundred and Fifty-One Thousand Leones), representing 59% of the total value. Works: 1 activity (5% of procurements) valued at Le 29,940,000 (Twenty-Nine Million, Nine Hundred and Forty Thousand Leones), representing 3% of the total value. Services: 10 activities (45% of procurements) valued at Le 415,516,000 (Four Hundred and Fifteen Million, Five Hundred and Sixteen Thousand Leones), representing 39% of the total value.

None of the procurement activities were evaluated, violating Section 53(1) of the Public Procurement Act of 2016. This raises concerns about the effectiveness of the evaluation process. For 4 procurement activities (18%), the documents submitted by awardees were not available, totaling Le 316,974,000 (Three Hundred and Sixteen Million, Nine Hundred and Seventy-Four Thousand Leones), representing 30% of the total value. It was further noted that the entity has not been submitting its monthly procurement reports using the standard SPF-6 form as required by the legal framework.

Despite these challenges, the Ministry of Water Resources has a well-structured procurement unit, a dedicated procurement committee, and responsible procurement staff tasked with ensuring efficiency, integrity, fairness, and value for money in procurement activities.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Ministry of Water Resources (MWR) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	22		1,073,607	
Procurement in the Approved Plan	16	73%	721,856	67%
Procurement Not in the Plan	6	27%	351,751	33%
Procurement Executed as in Plan	5	23%	175,630	16%
Procurement Not Executed as in Plan	15	68%	863,200	80%
SPF-1 Approved	18	82%	756,633	70%
SPF-1 Not Approved	3	14%	316,974	30%
Source of Funding				
Government of Sierra Leone (GoSL)	22	100%	1,073,607	100%
Categories of Procurement				
Goods	11	50%	628,151	59%
Works	1	5%	29,940	3%
Services	10	45%	415,516	39%
Methods of Procurement				
Request for Quotation (RFQ)	18	82%	756,633	70%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	4	18%	316,974	30%
Procurement above RFQ threshold Executed using RFQ	1	5%	145,000	14%
Contracts Recorded in the Contract Register	18	82%	756,633	70%
Contract NOT Recorded in the Contract Register	4	18%	316,974	30%
Procurement Activities without Procurement Numbers	4	18%	316,974	30%
Contract Payments Done on Time	18	82%	745,777	69%
Contract Payments NOT Done on Time	4	18%	327,830	31%
Procurement Not Evaluated	18	82%	756,633	70%
Standard Bidding Document Used	19	86%	835,777	78%
Standard Bidding Document Not Used	3	14%	237,830	22%
Documents submitted by the Awardee valid	18	82%	756,633	70%
Documents submitted by the Awardee NOT Available	4	18%	316,974	30%

MINISTRY OF WESTERN AREA

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Ministry of Western Area, in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The review aimed to assess the adherence of the Ministry to public procurement laws and ensure efficiency, transparency, and value for money. The review analyzed 6 procurement activities executed by the Ministry, totaling Le 186,500 (One Hundred and Eighty-Six Thousand, Five Hundred Leones). These activities were funded entirely by the Government of Sierra Leone (GoSL).

5 out of 6 procurement activities, amounting to Le 131,500 (One Hundred and Thirty-One Thousand, Five Hundred Leones), were in the approved procurement plan, representing 83% of the total procurement value. 1 procurement activity, amounting to Le 55,000 (Fifty-Five Thousand Leones), was not part of the approved plan, representing 17% of the total procurement value. 4 activities, valued at Le 89,500 (Eighty-Nine Thousand, Five Hundred Leones), were executed as planned, accounting for 48% of the total procurement value. 1 activity, valued at Le 42,000 (Forty-Two Thousand Leones), was not executed as planned, representing 23% of the total procurement value.

All 6 procurement activities used the Request for Quotation (RFQ) method, accounting for 100% of the total procurement value (Le 186,500). While this method was consistent across all procurements, it is essential to note that the extensive use of RFQ may suggest a violation of Section 37(2) of the Public Procurement Act concerning contract splitting, particularly in instances where procurement activities exceeded the RFQ threshold.



All 6 procurement activities had prior approval using SPF-1, ensuring compliance with the procurement initiation process. All 6 procurement activities were not recorded in the contract register, which is a significant non-compliance with procurement regulations. All 6 procurement activities had payments made on time, ensuring compliance with timely financial disbursement protocols. The documents submitted by the awardees for all 6 procurement activities were valid, confirming that the award decision was made in a fair, accountable, competitive, and transparent manner. None of the 6 procurement activities were evaluated, which violates Section 53(1) of the Public Procurement Act, 2016, concerning the evaluation process.

The Ministry has a well-structured procurement unit with available procurement staff and a conducive office environment. The procurement office is adequately equipped with necessary facilities, including office computers. However, the Ministry has not yet established a capacity training program for its procurement staff, which could hinder continuous improvement in procurement efficiency and compliance.

The data revealed that a significant portion (83%) of the procurement activities was planned, 17% of the activities were executed outside the approved plan, raising concerns about procurement discipline and adherence to procurement guidelines. The Ministry should align all procurement activities with the approved procurement plan and ensure updates are made as necessary. The failure to evaluate any of the procurement activities undermines the procurement process's transparency and accountability, contravening legal requirements. While the Ministry has made efforts to comply with the Public Procurement Act in certain areas, such as the use of standard procurement forms and timely contract payments, there are significant compliance gaps that must be addressed to improve procurement efficiency, transparency, and value for money.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Ministry of Western Area 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	6		186,500	
Procurement in the Approved Plan	5	83%	131,500	71%
Procurement Not in the Plan	1	17%	55,000	29%
Procurement Executed as in Plan	4	67%	89,500	48%
Procurement Not Executed as in Plan	1	17%	42,000	23%
SPF-1 Approved	6	100%	186,500	100%
Source of Funding				
Government of Sierra Leone (GoSL)	6	100%	186,500	100%
Categories of Procurement				
Goods	4	67%	116,000	62%
Works	1	17%	15,500	8%
Services	1	17%	55,000	29%
Methods of Procurement				
Request for Quotation (RFQ)	6	100%	186,500	100%
Contract NOT Recorded in the Contract Register	6	100%	186,500	100%
Contract Payments Done on Time	6	100%	186,500	100%
Procurement Not Evaluated	6	100%	186,500	100%
Standard Bidding Document Used	6	100%	186,500	100%
Documents submitted by the Awardee valid	6	100%	186,500	100%



MINISTRY OF WORKS AND PUBLIC ASSETS (MWPA)

In the 2022 financial year, the Ministry of Works and Public Assets (MWPA) underwent a comprehensive review of its procurement processes to assess adherence to the Public Procurement Act, 2016, and ensure efficiency, transparency, and value for money. A total of 22 procurement activities, valued at Le 2,961,933,225 (Two billion, nine hundred and sixty-one million, nine hundred and thirty-three thousand, two hundred and twenty-five Leones), were reviewed. These activities were entirely funded by the Government of Sierra Leone (GoSL).

Of the 22 procurement activities, 17 (77%) were in the approved procurement plan, with a total value of Le 2,961,518,960 (Two billion, nine hundred and sixty-one million, five hundred and eighteen thousand, nine hundred and sixty Leones), representing 100% of the total value. 5 activities (23%) amounting to Le 414,265 (Four hundred fourteen thousand, two hundred sixty-five Leones) were executed outside the approved plan, which is a concern regarding planning adherence. 9 (41%) of the planned procurement activities, valued at Le 2,951,201,463 (Two billion, nine hundred and fifty-one million, two hundred and one thousand, four hundred sixty-three Leones), were executed as planned, representing 99.64% of the total procurement value. 4 (18%) activities, valued at Le 371,725 (Three hundred seventy-one thousand, seven hundred twenty-five Leones), were not executed as planned, accounting for a minimal 0.01% of the total procurement value.

Procurement Categories: Goods: 9 activities, valued at Le 311,300,297 (Three hundred eleven million, three hundred thousand, two hundred ninety-seven Leones), accounting for 10.5% of the total procurement value. Works: 7 activities, totaling Le 2,642,120,338 (Two billion, six hundred and forty-two million, one hundred and twenty thousand, three hundred thirty-eight Leones), representing 89.2% of the total procurement value. Services: 6 activities, valued at Le 8,512,590 (Eight million, five hundred twelve thousand, five hundred ninety Leones), representing 0.3% of the total procurement value.

All 22 procurement activities, valued at Le 2,961,933,225 (Two billion, nine hundred and sixty-one million, nine hundred and thirty-three thousand, two hundred twenty-five Leones), had payments made on time. 10 (45%) procurement activities, totaling Le 1,056,596 (One million, fifty-six thousand, five hundred ninety-six Leones), were approved using Standard Procurement Form 1 (SPF-1). 12 (55%) activities, valued at Le 2,960,876,629 (Two billion, nine hundred and sixty million, eight hundred seventy-six thousand, six hundred twenty-nine Leones), were executed without the required prior approval, which is a significant non-compliance issue. 10 (45%) contracts, valued at Le 307,247,621 (Three hundred and seven million, two hundred forty-seven thousand, six hundred twenty-one Leones), were not recorded, accounting for 10% of the total procurement value.

Procurement Methods: National Competitive Bidding (NCB): 6 activities, totaling Le 2,960,345,656 (Two billion, nine hundred and sixty million, three hundred forty-five thousand, six hundred fifty-six Leones), representing 99.9% of the total procurement value. Request for Quotation (RFQ): 16 activities, valued at Le 1,587,570 (One million,



five hundred eighty-seven thousand, five hundred seventy Leones), representing only 0.1% of the total procurement value.

The awardee documents for all 22 procurement activities were valid, totaling Le 2,961,933,225 (Two billion, nine hundred and sixty-one million, nine hundred and thirty-three thousand, two hundred twenty-five Leones), representing 100% compliance with the requirement for valid awardee documentation. Only 1 (5%) procurement activity, valued at Le 8,088,630 (Eight million, eighty-eight thousand, six hundred thirty Leones), was evaluated, representing 0.3% of the total procurement value. 21 (95%) activities, totaling Le 2,953,844,595 (Two billion, nine hundred and fifty-three million, eight hundred forty-four thousand, five hundred ninety-five Leones), were not evaluated, accounting for 99.7% of the total procurement value. It was further noted that the entity has not been submitting its monthly procurement reports using the standard SPF-6 form as required by the legal framework.

Based on the review of procurement activities for the 2022 financial year, the Ministry of Works and Public Assets (MWPA) showed significant areas of non-compliance with procurement laws and regulations, particularly in the areas of procurement planning, approval processes, procurement execution, and evaluation. There were substantial deviations from the approved procurement plan, non-compliance with approval procedures, inadequate procurement evaluations, and poor adherence to competitive bidding principles. While the ministry met expectations for contract payments and the validity of awardee documents, critical violations of the Public Procurement Act were observed, especially in procurement planning and approval stages. Immediate corrective actions are needed to ensure full compliance with the Public Procurement Act, 2016, and to enhance the effectiveness, transparency, and value for money in future procurement processes.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Ministry of Works and Public Assets (MWPA) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	22		2,961,933,225	
Procurement in the Approved Plan	17	77%	2,961,518,960	99.99%
Procurement Not in the Plan	5	23%	414,265	0.01%
Procurement Executed as in Plan	9	41%	2,951,201,463	99.64%
Procurement Not Executed as in Plan	4	18%	371,725	0.01%
SPF-1 Approved	10	45%	1,056,596	0.04%
SPF-1 Not Approved	12	55%	2,960,876,629	99.96%
Source of Funding				
Government of Sierra Leone (GoSL)	22	100%	2,961,933,225	100%
Categories of Procurement				
Goods	9	41%	311,300,297	10.5%
Works	7	32%	2,642,120,338	89.2%
Services	6	27%	8,512,590	0.3%
Methods of Procurement				
National Competitive Bidding (NCB)	6	27%	2,960,345,656	99.9%
Request for Quotation (RFQ)	16	73%	1,587,570	0.1%
Contract Management				
Contracts Recorded in the Contract Register	12	55%	2,654,685,604	90%
Contract NOT Recorded in the Contract Register	10	45%	307,247,621	10%
Contract Payments				
Contract Payments Done on Time	22	100%	2,961,933,225	100%
Evaluation				
Procurement Evaluated	1	5%	8,088,630	0.3%
Procurement Not Evaluated	21	95%	2,953,844,595	99.7%
Documentation				
Documents submitted by the Awardee valid	22	100%	2,961,933,225	100%



MOYAMBA DISTRICT COUNCIL

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Moyamba District Council. The review aimed to assess compliance with the Public Procurement Act, 2016, focusing on the efficiency, transparency, and value for money in the procurement activities of the Council.

The Council executed 30 procurement activities, with a total value of Le 2,253,726,831 (Two billion, two hundred and fifty-three million, seven hundred and twenty-six thousand, eight hundred and thirty-one Leones). Of these, 27 activities (90%) valued at Le 2,253,639,806 (Two billion, two hundred and fifty-three million, six hundred and thirty-nine thousand, eight hundred and six Leones) were part of the approved procurement plan. However, three activities (10%) totaling Le 87,025 (Eighty-seven thousand and twenty-five Leones) were not included in the plan, indicating a lack of full adherence to the procurement planning process.

18 activities (60%) amounting to Le 2,133,714,457 (Two billion, one hundred and thirty-three million, seven hundred and fourteen thousand, four hundred and fifty-seven Leones) were executed according to the procurement plan, representing 95% of the total procurement value. 2 activities (40%) totaling Le 120,012,374 (One hundred and twenty million, twelve thousand, three hundred and seventy-four Leones) were executed outside the procurement plan, amounting to 5% of the total value. A substantial number of procurement activities (20%) experienced delays in payments, which is detrimental to vendors and contractors, especially SMEs.

Source of Funding: Government of Sierra Leone (GoSL): 28 activities (93%) funded by GoSL, totaling Le 2,252,118,763 (Two billion, two hundred and fifty-two million, one hundred and eighteen thousand, seven hundred and sixty-three Leones), representing 99.9% of the total procurement value. Donor Funding: 2 activities (7%) funded by donors, totaling Le 1,608,069 (One million, six hundred and eight thousand, sixty-nine Leones), accounting for 0.1% of the total value. 28 activities (93%) were approved with SPF-1, totaling Le 2,253,659,931 (Two billion, two hundred and fifty-three million, six hundred and fifty-nine thousand, nine hundred and thirty-one Leones), while 2 activities (7%) valued at Le 66,900 (Sixty-six thousand, nine hundred Leones) lacked prior approval.

Categories of Procurement: Goods: 12 activities (40%) valued at Le 1,412,256,271 (One billion, four hundred and twelve million, two hundred and fifty-six thousand, two hundred and seventy-one Leones), accounting for 63% of the total procurement value. Works: 13 activities (43%) valued at Le 575,264,830 (Five hundred and seventy-five million, two hundred and sixty-four thousand, eight hundred and thirty Leones), accounting for 26% of the total value. Services: 5 activities (17%) valued at Le 266,205,731 (Two hundred and sixty-six million, two hundred and five thousand, seven hundred and thirty-one Leones), accounting for 12% of the total value.

Procurement Methods: National Competitive Bidding (NCB): 10 activities (33%) valued at Le 2,157,672,810 (Two billion, one hundred and fifty-seven million, six hundred and



seventy-two thousand, eight hundred and ten Leones), representing 96% of the total procurement value. Request for Quotation (RFQ): 20 activities (67%) valued at Le 96,054,022 (Ninety-six million, fifty-four thousand and twenty-two Leones), representing 4% of the total procurement value.

In terms of the awardee documentation, 15 procurement activities (50%) had invalid documents, valued at Le 40,814,665 (Forty million, eight hundred and fourteen thousand, six hundred and sixty-five Leones), in violation of the Public Procurement Act, Sections 21 and 53(2). 26 activities (87%) were evaluated, totaling Le 2,253,647,031 (Two billion, two hundred and fifty-three million, six hundred and forty-seven thousand, thirty-one Leones). However, 4 activities (13%), valued at Le 79,800 (Seventy-nine thousand, eight hundred Leones), were not evaluated.

The Council has a well-established procurement unit with sufficient staff and facilities. The office is equipped with necessary resources, including computers. A signed and approved procurement plan was in place, and it was reviewed and endorsed by NPPA. A functioning procurement committee exists, ensuring the integrity and fairness of the procurement process. A goods receipt and inspection committee are operational, and a contract register is maintained. The Council has failed to submit monthly procurement reports using Standard Procurement Form 6 (SPF-6) to the NPPA as required. However, improvements are needed in the areas of procurement planning, execution, contract payments, and evaluation to ensure full compliance with the Public Procurement Act and to enhance transparency and value for money. The extensive use of RFQs, especially for high-value procurements, raises concerns about the integrity of the procurement process, and the failure to submit required reports (SPF-6) to the NPPA further compounds these issues. Additionally, the invalidity of awardee documents in half of the procurements undermines the transparency and fairness of the procurement decisions. These issues must be addressed to ensure that procurement activities are carried out in accordance with the Public Procurement Act, 2016.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Moyamba District Council 2022 Procurements Overview			
Indicators	Outcomes (Yes/No)		
Procurement Systems Review			
Established Procurement Unit	Yes		
Procurement Staff Available	Yes		
Conducive Procurement Office	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		
Capacity Training Program for Procurement Staff	No		
Functioning Procurement Committee Available	Yes		
Legal Framework Available (PP Act, Regulation, Manual)	Yes		
Goods Received and inspection Committee Available	Yes		
Contract Register 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	30		2,253,726,831	
Procurement in the Approved Plan	27	90%	2,253,639,806	99.996%
Procurement Not in the Plan	3	10%	87,025	0.004%
Procurement Executed as in Plan	18	60%	2,133,714,457	95%
Procurement Not Executed as in Plan	12	40%	120,012,374	5%
SPF-1 Approved	28	93%	2,253,659,931	99.997%
SPF-1 Not Approved	2	7%	66,900	0.003%
Source of Funding				
Government of Sierra Leone (GoSL)	28	93%	2,252,118,763	99.9%
Donor	2	7%	1,608,069	0.1%
Categories of Procurement				
Goods	12	40%	1,412,256,271	63%
Works	13	43%	575,264,830	26%
Services	5	17%	266,205,731	12%
Methods of Procurement				
National Competitive Bidding (NCB)	10	33%	2,157,672,810	96%
Request for Quotation (RFQ)	20	67%	96,054,022	4%
Contract NOT Recorded in the Contract Register	30	100%	2,253,726,831	100%
Contract Payments Done on Time	24	80%	878,349,851	39%
Contract Payments NOT Done on Time	6	20%	1,375,376,980	61%
Procurement Evaluated	26	87%	2,253,647,031	99.996%
Procurement Not Evaluated	4	13%	79,800	0.004%
Documents submitted by the Awardee valid	15	50%	2,212,912,166	98%
Documents submitted by the Awardee NOT Valid	15	50%	40,814,665	2%

NATIONAL AUTHORISING OFFICE (NAO)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the National Authorising Office (NAO) in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The review aimed to assess NAO's adherence to public procurement laws and ensure efficiency, transparency, and value for money. The review analyzed twenty-five (25) procurement activities executed by NAO, amounting to Le 1,468,878,924 (One billion, four hundred and sixty-eight million, eight hundred and seventy-eight thousand, nine hundred and twenty-four Leones). These activities were fully funded by the Government of Sierra Leone.

Of the 25 procurement activities, 22 (88%) valued at Le 1,451,581,889 (One billion, four hundred and fifty-one million, five hundred and eighty-one thousand, eight hundred and eighty-nine Leones) were planned activities, while 3 (12%) valued at Le 17,297,035 (Seventeen million, two hundred and ninety-seven thousand, thirty-five Leones) were unplanned, violating Section 29 of the PPA, 2016. Seventeen (17) activities (68%) amounting to Le 1,069,375,889 (One billion, sixty-nine million, three hundred and seventy-five thousand, eight hundred and eighty-nine Leones) were executed as planned, while five (5) activities (20%) valued at Le 382,206,000 (Three hundred and eighty-two million, two hundred and six thousand Leones) were executed outside the procurement plan.

Twenty-four (24) activities (96%) totaling Le 1,468,830,444 (One billion, four hundred and sixty-eight million, eight hundred and thirty thousand, four hundred and forty-four Leones)



were approved using Standard Procurement Form One (SPF-1), while one (1) activity (4%) valued at Le 48,480 (Forty-eight thousand, four hundred and eighty Leones) lacked approval. Payments for all 25 activities (100%) totaling Le 1,468,878,924 were made on time, demonstrating efficiency in financial obligations.

Goods procurement constituted 15 activities (60%) with a total value of Le 1,227,026,156 (One billion, two hundred and twenty-seven million, twenty-six thousand, one hundred and fifty-six Leones), representing 84% of the total value. Works procurement accounted for 2 activities (8%) valued at Le 138,812,000 (One hundred and thirty-eight million, eight hundred and twelve thousand Leones), representing 9% of the total value. Services procurement involved 8 activities (32%) amounting to Le 103,040,768 (One hundred and three million, forty thousand, seven hundred and sixty-eight Leones), representing 7% of the total value.

All 25 activities (100%) valued at Le 1,468,878,924 were executed using the Request for Quotation (RFQ) method. The exclusive use of RFQ indicates limited competition and raises concerns about compliance with Section 37(2) of the Public Procurement Act, which discourages contract splitting.

Twenty (20) activities (80%) valued at Le 1,391,828,956 (One billion, three hundred and ninety-one million, eight hundred and twenty-eight thousand, nine hundred and fifty-six Leones) were evaluated, while five (5) activities (20%) valued at Le 77,049,968 (Seventy-seven million, forty-nine thousand, nine hundred and sixty-eight Leones) were not evaluated. Documents submitted by awardees for 22 activities (88%) valued at Le 1,468,740,956 (One billion, four hundred and sixty-eight million, seven hundred and forty thousand, nine hundred and fifty-six Leones) were valid. However, for 3 activities (12%) valued at Le 137,968 (One hundred and thirty-seven thousand, nine hundred and sixty-eight Leones), the documents were invalid, contravening Sections 21 and 53(2) of the Public Procurement Act. All 25 procurement activities (100%) totaling Le 1,468,878,924 adhered to the use of Standard Bidding Documents, ensuring compliance with procurement regulations. 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 requirements.

The NAO's procurement processes for 2022 demonstrated significant compliance with public procurement laws, as evidenced by 88% of activities being planned and 96% initiated with proper SPF-1 approval. However, concerns remain regarding the exclusive use of RFQ, limited evaluation of procurement activities, and instances of invalid awardee documents. Addressing these issues will enhance transparency, competition, and overall value for money in NAO's procurement processes.

Based on the above, NAO should strengthen its procurement planning to ensure alignment with approved procurement plans. Efforts should be made to diversify procurement methods to enhance competition, transparency, and value for money. NAO should improve the evaluation process to cover all procurement activities, ensuring thorough assessment and adherence to standards.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



National Authorising Office (NAO) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	25		1,468,878,924	
Procurement in the Approved Plan	22	88%	1,451,581,889	99%
Procurement Not in the Plan	3	12%	17,297,035	1%
Procurement Executed as in Plan	17	68%	1,069,375,889	73%
Procurement Not Executed as in Plan	5	20%	382,206,000	26%
SPF-1 Approved	24	96%	1,468,830,444	99.997%
SPF-1 Not Approved	1	4%	48,480	0.003%
Source of Funding				
Government of Sierra Leone (GoSL)	25	100%	1,468,878,924	100%
Categories of Procurement				
Goods	15	60%	1,227,026,156	84%
Works	2	8%	138,812,000	9%
Services	8	32%	103,040,768	7%
Methods of Procurement				
Request for Quotation (RFQ)	25	100%	1,468,878,924	100%
Contracts Recorded in the Contract Register	25	100%	1,468,878,924	100%
Contract Payments Done on Time	25	100%	1,468,878,924	100%
Procurement Evaluated	20	80%	1,391,828,956	95%
Procurement Not Evaluated	5	20%	77,049,968	5%
Standard Bidding Document Used	25	100%	1,468,878,924	100%
Documents submitted by the Awardee valid	22	88%	1,468,740,956	99.99%
Documents submitted by the Awardee NOT Valid	3	12%	137,968	0.01%

NATIONAL CIVIL REGISTRATION AUTHORITY (NCRA)

The National Public Procurement Authority (NPPA) conducted a comprehensive review of the procurement activities of the National Civil Registration Authority (NCRA) for the 2022 financial year. This review aimed to assess compliance with the Public Procurement Act, 2016 and identify any discrepancies or areas of non-compliance. A total of twenty-nine (29) procurement activities were reported for 2022, amounting to Le 357,036,036 (Three hundred and fifty-seven million, thirty-six thousand, and thirty-six Leones). All procurement activities, amounting to Le 357,036,036 (Three hundred and fifty-seven million, thirty-six thousand, and thirty-six Leones), were fully funded by the Government of Sierra Leone (GoSL).

Based on the data, twenty-two (22) activities (76% of total procurements), valued at Le 345,246,844 (Three hundred and forty-five million, two hundred and forty-six thousand, eight hundred and forty-four Leones), were part of the approved procurement plan, representing 97% of the total procurement value. Seven (7) activities (24% of total procurements), amounting to Le 11,789,192 (Eleven million, seven hundred and eighty-nine thousand, one hundred and ninety-two Leones), represented 3% of the total procurement value, were not in the approved procurement plan. Three (3) activities (10% of total procurements), valued at Le 6,439,652 (Six million, four hundred and thirty-nine thousand, six hundred and fifty-two Leones), were executed as per the approved plan. Twenty-six (26) activities (90% of total procurements), valued at Le 357,010,496 (Three hundred and fifty-seven million, ten thousand, four hundred and ninety-six Leones), deviated from the approved procurement plan. This non-compliance raises significant concerns regarding alignment with procurement regulations and efficient fund utilization.



The Categories of Procurement were as follows: Goods: Twenty-seven (27) activities (93% of total procurements), valued at Le 275,983,136 (Two hundred and seventy-five million, nine hundred and eighty-three thousand, one hundred and thirty-six Leones), represented 77% of the total procurement value. Works: Two (2) activities (7% of total procurements), valued at Le 81,052,900 (Eighty-one million, fifty-two thousand, nine hundred Leones), represented 23% of the total procurement value.

The Procurement Methods were as follows: Request for Quotation (RFQ): Twenty-six (26) activities (90% of total procurements), valued at Le 350,596,384 (Three hundred and fifty million, five hundred and ninety-six thousand, three hundred and eighty-four Leones), represented 98% of the total procurement value. Other Methods: Three (3) activities (10% of total procurements), valued at Le 6,439,652 (Six million, four hundred and thirty-nine thousand, six hundred and fifty-two Leones), represented 2% of the total procurement value. The high reliance on RFQs indicates inadequate planning and potential splitting of procurement activities, contrary to Section 37(2) of the Public Procurement Act, 2016.

All 29 activities (100%) were approved using SPF-1, confirming the availability of funds and adherence to budgetary authorization. 27 activities (93%) valued at Le 357,005,516 (three hundred and fifty-seven million, five thousand, five hundred and sixteen Leones) were recorded in the contract register, while 2 activities (7%) valued at Le 30,520 (thirty thousand, five hundred and twenty Leones) were not recorded, undermining transparency. One activity (3%) valued at Le 42,400,000 (forty-two million, four hundred thousand Leones) was implemented without unique procurement numbers, which compromises tracking and monitoring.

Only 3 activities (10%) valued at Le 6,439,652 (six million, four hundred and thirty-nine thousand, six hundred and fifty-two Leones) were reviewed and endorsed by NPPA within the competitive threshold. 3 activities (10%) were evaluated, while 26 activities (90%) valued at Le 350,596,384 (three hundred and fifty million, five hundred and ninety-six thousand, three hundred and eighty-four Leones) were not evaluated, undermining accountability. 28 activities (97%) submitted valid documents, while 1 activity (3%) valued at Le 2,105,400 (two million, one hundred and five thousand, four hundred Leones) did not. The entity does not submit monthly procurement reports using standard procurement forms six (SPF-6).

The procurement review of the National Civil Registration Authority (NCRA) for the 2022 financial year revealed both strengths and areas requiring improvement. While the NCRA demonstrated strong adherence to SPF-1 approval processes and timely contract payments, significant non-compliance was noted in the execution of activities outside the approved procurement plan and lack of unique procurement numbers. Additionally, the high use of RFQs and the absence of evaluations for a majority of activities highlight issues with planning and accountability.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



National Civil Registration Authority (NCRA) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	29		357,036,036	
Procurement in the Approved Plan	22	76%	345,246,844	97%
Procurement Not in the Plan	7	24%	11,789,192	3%
Procurement Not Executed as in Plan	26	90%	357,010,496	100%
SPF-1 Approved	29	100%	357,036,036	100%
Source of Funding				
Government of Sierra Leone (GoSL)	29	100%	357,036,036	100%
Categories of Procurement				
Goods	27	93%	275,983,136	77%
Works	2	7%	81,052,900	23%
Methods of Procurement				
Request for Quotation (RFQ)	26	90%	350,596,384	98%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	3	10%	6,439,652	2%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	3	10%	6,439,652	2%
Contracts Recorded in the Contract Register	27	93%	357,005,516	99.99%
Contract NOT Recorded in the Contract Register	2	7%	30,520	0.01%
Procurement Activities without Procurement Numbers	1	3%	42,400,000	12%
Contract Payments Done on Time	29	100%	357,036,036	100%
Procurement Evaluated	3	10%	6,439,652	2%
Procurement Not Evaluated	26	90%	350,596,384	98%
Documents submitted by the Awardee valid	28	97%	354,930,636	99%
Documents submitted by the Awardee NOT Valid	1	3%	2,105,400	1%

NATIONAL COMMISSION FOR DEMOCRACY (NCD)

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 Commission for Democracy (NCD) for the 2022 financial year. This review assessed compliance with procurement processes and legal requirements based on documentation provided by the NCD. The NCD reported a total of five (5) procurement activities valued at Le 10,027,850 (ten million, twenty-seven thousand, eight hundred and fifty Leones). These activities were funded through Government of Sierra Leone (GoSL): Four (4) activities valued at Le 27,850 (twenty-seven thousand, eight hundred and fifty Leones), representing 0.3% of the total and Donor Funds: One (1) activity valued at Le 10,000,000 (ten million Leones), representing 99.7% of the total.

Four (4) procurement activities, representing 80% of the total, valued at Le 27,850 (twenty-seven thousand, eight hundred and fifty Leones), were part of the approved procurement plan. One (1) activity, representing 20% of the total, valued at Le 10,000,000 (ten million Leones), was executed without being included in the approved procurement plan. This constitutes a violation of Section 29 of the Public Procurement Act, 2016, which mandates that all procurement activities should align with an approved procurement plan.

Four (4) activities, representing 80% of the total, had SPF-1 approvals. One (1) activity, representing 20% of the total and valued at Le 10,000,000 (ten million Leones), lacked SPF-1 approval, indicating non-compliance with budgetary authorization requirements. None of the procurement activities were recorded in the contract register, a significant lapse in compliance.



All procurement activities fell under the category of Goods. The procurement activities of NCD for the financial year 2022 utilized the Request for Quotation (RFQ) method exclusively. All 5 activities, amounting to Le 10,027,850 (ten million, twenty-seven thousand, eight hundred and fifty Leones), were executed using RFQs, which raises concerns about the lack of diverse procurement methods and potential splitting of procurement activities, contrary to Section 37(2) of the Public Procurement Act, 2016. This practice undermines transparency, accountability, fairness, and value for money principles.

The review revealed that none of the procurement contracts were recorded in the contract register, which is a significant compliance issue. Additionally, one procurement activity was not evaluated, and 4 procurement activities involved documents submitted by the awardee that were not valid. These lapses in documentation and contract management violate the requirements for proper record-keeping and contract execution. Regarding contract payments, only 1 activity valued at Le 10,000,000 (ten million Leones) had payments made on time, while the remaining 4 activities, valued at Le 27,850 (twenty-seven thousand, eight hundred and fifty Leones), had contract payments not made on time. Timely payments are essential for maintaining good relationships with suppliers and ensuring the smooth execution of procurement contracts.

The review identified significant gaps in the procurement systems and operations at the NCD. The NCD does not have an established procurement unit, adequate facilities, or conducive office conditions for procurement staff. There was no functional contract register, and the submission of monthly SPF-6 reports to the NPPA was not conducted. The Goods Received and Inspection Committee was not operational.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

National Commission for Democracy (NCD) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	No			
Procurement Staff Available	No			
Conducive Procurement Office	No			
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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	No			
Contract Register 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		10,027,850	
Procurement in the Approved Plan	4	80%	27,850	0.3%
Procurement Not in the Plan	1	20%	10,000,000	99.7%
Procurement Executed as in Plan	4	80%	27,850	0.3%
SPF-1 Approved	4	80%	27,850	0.3%
SPF-1 Not Approved	1	20%	10,000,000	99.7%
Source of Funding				
Government of Sierra Leone (GoSL)	4	80%	27,850	0.3%
Donor	1	20%	10,000,000	99.7%
Categories of Procurement				
Goods	5	100%	10,027,850	100%
Methods of Procurement				
Request for Quotation (RFQ)	5	100%	10,027,850	100%
Contract NOT Recorded in the Contract Register	5	100%	10,027,850	100%
Contract Payments Done on Time	1	20%	10,000,000	99.7%
Contract Payments NOT Done on Time	4	80%	27,850	0.3%
Procurement Evaluated	4	80%	27,850	0.3%
Procurement Not Evaluated	1	20%	10,000,000	99.7%
Documents submitted by the Awardee valid	1	20%	10,000,000	99.7%
Documents submitted by the Awardee NOT Valid	4	80%	27,850	0.3%



NATIONAL COMMISSION FOR PERSONS WITH DISABILITY -SIERRA LEONE

The National Public Procurement Authority (NPPA), under the mandate of Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review for the National Commission for Persons with Disability - Sierra Leone (NCPD-SL) for the 2022 financial year. The review was focused on assessing the Commission's compliance with procurement processes and legal requirements, based on the documentation provided by NCPD-SL. The review indicates that the NCPD-SL undertook a total of 5 procurement activities, valued at Le 113,554 (one hundred and thirteen thousand, five hundred and fifty-four Leones). These activities were funded entirely by the Government of Sierra Leone (GoSL), with a total value of Le 113,554, representing 100% of the total procurement value.

The review findings show several significant compliance issues that require attention. All 5 procurement activities, amounting to Le 113,554, were executed without being part of an approved procurement plan. This is a violation of Section 29 of the Public Procurement Act, 2016, which mandates that all procurement activities must align with an approved plan. Additionally, all 5 activities were executed without obtaining SPF-1 approval, which is necessary for confirming the availability of funds and initiating the procurement process. This represents a failure in budgetary authorization.

The procurement methods used were predominantly Request for Quotation (RFQ), which accounted for 4 activities (80%) with a total value of Le 113,449 (one hundred and thirteen thousand, four hundred and forty-nine Leones), representing 99.9% of the total procurement value. One activity (20%) was executed using other methods such as proforma invoice, internal memo, and direct sourcing, valued at Le 105 (one hundred and five Leones), representing 0.1% of the total procurement value.

Of the total 5 procurement activities, 4 (80%) were for Goods, amounting to Le 94,650 (ninety-four thousand, six hundred and fifty Leones), which accounted for 83% of the total procurement value. One (20%) was for Services, valued at Le 18,904 (eighteen thousand, nine hundred and four Leones), representing 17% of the total procurement value.

All 5 procurement activities, representing 100% of the activities, were not recorded in the contract register, violating transparency and tracking standards. None of the procurement activities were evaluated, which violates the requirement for proper evaluation of procurement processes. The contract documents submitted by the awardee were valid for 4 activities (80%) but were not available for 1 activity (20%), raising concerns regarding the documentation and validity of the procurement process. All 5 procurement activities had contract payments made on time, indicating compliance with payment timelines.

Based on the above, NCPD-SL should ensure that all procurement activities align with an approved procurement plan as required by Section 29 of the Public Procurement Act. The Commission must obtain SPF-1 approval for all procurement activities before initiating procurement processes. NCPD-SL should ensure the proper recording of all procurement contracts in the contract register. Regular evaluations of procurement activities should be



conducted to ensure transparency and accountability. All required documents, including those from the awardee, must be submitted and verified as valid.

The procurement activities of the National Commission for Persons with Disability - Sierra Leone for the 2022 financial year exhibited significant non-compliance with several provisions of the Public Procurement Act, 2016. The major compliance issues identified include the lack of procurement planning, absence of SPF-1 approvals, non-recording of contracts in the contract register, failure to evaluate procurement activities, and inadequate documentation submission by awardees. These non-compliance issues raise concerns regarding the transparency, accountability, and efficiency of the procurement process. Immediate corrective measures are recommended to ensure adherence to the provisions of the Public Procurement Act, 2016, and to improve procurement practices within the Commission.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

National Commission for Persons with Disability -Sierra Leone 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	5		113,554	
Procurement Not in the Plan	5	100%	113,554	100%
SPF-1 Not Approved	5	100%	113,554	100%
Source of Funding				
Government of Sierra Leone (GoSL)	5	100%	113,554	100%
Categories of Procurement				
Goods	4	80%	94,650	83%
Services	1	20%	18,904	17%
Methods of Procurement				
Request for Quotation (RFQ)	4	80%	113,449	99.9%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	1	20%	105	0.1%
Contract Not Recorded in the Contract Register	5	100%	113,554	100%
Contract Payments Done on Time	5	100%	113,554	100%
Procurement Not Evaluated	5	100%	113,554	100%
Documents submitted by the Awardee valid	4	80%	113,449	99.9%
Documents submitted by the Awardee Not Available	1	20%	105	0.1%

NATIONAL COMMISSION FOR PRIVATISATION (NCP)

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 National Commission for Privatisation (NCP) for the 2022 financial year. The review assessed compliance with procurement processes and legal requirements based on the documentation provided by NCP. In the 2022 financial year, NCP reported a total of 38 (thirty-eight) procurement activities, valued at Le 625,857 (six hundred and twenty-five thousand, eight hundred and fifty-seven Leones). All procurement activities were funded through the Government of Sierra Leone (GoSL), with no procurement activities funded through other sources.



Of the 38 procurement activities, 37 (thirty-seven) activities, representing 97% of the total, were in line with the approved procurement plan, valued at Le 624,664 (six hundred and twenty-four thousand, six hundred and sixty-four Leones), representing 99.8% of the total procurement value. One activity, valued at Le 1,193 (one thousand, one hundred and ninety-three Leones), was executed outside the approved procurement plan, representing 3% of the total number of procurements and 0.2% of the total procurement value.

A total of 25 (twenty-five) activities, representing 66% of the total procurements, valued at Le 457,112 (four hundred and fifty-seven thousand, one hundred and twelve Leones), were executed as planned. However, 12 (twelve) activities, representing 32% of the procurements, valued at Le 167,551 (one hundred and sixty-seven thousand, five hundred and fifty-one Leones), were executed contrary to the approved procurement plan. This represents 27% of the procurement value and indicates a violation of Section 29 of the Public Procurement Act, 2016, which mandates that all procurement activities align with the approved plan. The NCP should have updated the procurement plan in accordance with Section 29 (6) of the Act to reflect actual procurement activities.

All 38 (thirty-eight) procurement activities, valued at Le 625,857 (six hundred and twenty-five thousand, eight hundred and fifty-seven Leones), were approved with SPF-1, confirming the availability of funds and initiating the procurement process in compliance with the requirements of the Public Procurement Act, 2016.

Categories of Procurement: Goods: 27 activities, valued at Le 543,571 (five hundred and forty-three thousand, five hundred and seventy-one Leones), representing 71% of the total number of procurements and 87% of the total procurement value. Services: 11 activities, valued at Le 82,286 (eighty-two thousand, two hundred and eighty-six Leones), representing 29% of the total number of procurements and 13% of the total procurement value.

All procurement activities (38 activities) were executed using the Request for Quotation (RFQ) method, valued at Le 625,857 (six hundred and twenty-five thousand, eight hundred and fifty-seven Leones), representing 100% of the procurement activities and the total procurement value. The use of a single method for all procurements indicates a need for more diversified procurement approaches to ensure transparency, fairness, and value for money.

All 38 (thirty-eight) procurement contracts were recorded in the contract register, valued at Le 625,857 (six hundred and twenty-five thousand, eight hundred and fifty-seven Leones), ensuring transparency and accountability in the procurement process. A total of 34 (thirty-four) contracts, valued at Le 589,562 (five hundred and eighty-nine thousand, five hundred and sixty-two Leones), were paid on time, representing 89% of the total procurement value. Four (4) contracts, valued at Le 36,294 (thirty-six thousand, two hundred and ninety-four Leones), were not paid on time, representing 11% of the total procurement value.

All 38 (thirty-eight) procurement activities, valued at Le 625,857 (six hundred and twenty-five thousand, eight hundred and fifty-seven Leones), were evaluated. Documents submitted by the awardees for 34 (thirty-four) activities, valued at Le 587,257 (five



hundred and eighty-seven thousand, two hundred and fifty-seven Leones), were valid, representing 89% of the procurement value. Documents for 4 (four) activities, valued at Le 38,600 (thirty-eight thousand, six hundred Leones), were not valid, representing 6% of the procurement value. However, it has been noted that the entity does not submit monthly procurement reports using standard procurement forms six (SPF-6).

While the overall procurement process for NCP in 2022 shows strong adherence to the Public Procurement Act, the 27% of procurement not executed as planned and the 6% of invalid documents submitted by awardees highlight areas for improvement. It is recommended that NCP enhance its procurement planning and documentation verification processes to further strengthen compliance and ensure efficient use of public funds.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

National Commission for Privatisation (NCP) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	38		625,857	
Procurement in the Approved Plan	37	97%	624,664	99.8%
Procurement Not in the Plan	1	3%	1,193	0.2%
Procurement Executed as in Plan	25	66%	457,112	73%
Procurement Not Executed as in Plan	12	32%	167,551	27%
SPF-1 Approved	38	100%	625,857	100%
Source of Funding				
Government of Sierra Leone (GoSL)	38	100%	625,857	100%
Categories of Procurement				
Goods	27	71%	543,571	87%
Services	11	29%	82,286	13%
Methods of Procurement				
Request for Quotation (RFQ)	38	100%	625,857	100%
Contracts Recorded in the Contract Register	38	100%	625,857	100%
Contract Payments Done on Time	34	89%	589,562	94%
Contract Payments NOT Done on Time	4	11%	36,294	6%
Procurement Evaluated	38	100%	625,857	100%
Documents submitted by the Awardee valid	34	89%	587,257	94%
Documents submitted by the Awardee NOT Valid	4	11%	38,600	6%

NATIONAL COMMISSION FOR SOCIAL ACTION (NACSA)

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 Social Action (NaCSA) for the 2022 financial year. The review aimed to assess NaCSA's compliance with procurement processes and legal requirements based on the documentation provided.

NaCSA reported a total of 104 procurement activities, with a combined value of Le 544,475,262 (five hundred and forty-four million, four hundred and seventy-five thousand, two hundred and sixty-two Leones). The funding sources for these activities were primarily from donor funding, which accounted for 99% of the total value, amounting to Le 544,454,582 (five hundred and forty-four million, four hundred and fifty-four thousand,



five hundred and eighty-two Leones), while the remaining 1% came from Own Source Revenue, amounting to Le 20,680 (twenty thousand, six hundred and eighty Leones).

Out of the total procurement activities, 94 activities, representing 90% of the total, were included in the approved procurement plan, amounting to Le 526,018,155 (five hundred and twenty-six million, eighteen thousand, one hundred and fifty-five Leones), which accounts for 97% of the total procurement value. 6 activities, representing 6% of the procurement activities, were executed contrary to the approved procurement plan, amounting to Le 2,673,300 (two million, six hundred and seventy-three thousand, three hundred Leones), which is a concern as it represents a deviation from the planned procurement.

One activity valued at Le 112,524 (one hundred and twelve thousand, five hundred and twenty-four Leones) was implemented without a unique procurement number, compromising transparency and making it difficult to track procurement activities. All procurement activities (100%) were executed without the necessary SPF-1 approval, which is a violation of procurement procedures and suggests a lack of budgetary authorization. Out of the total procurement activities, 96 activities (92%) were recorded in the contract register, while 8 activities (8%) valued at Le 408,120,046 (four hundred and eight million, one hundred and twenty thousand, forty-six Leones) were not recorded, which is a significant oversight.

99 procurement activities (95%) were not evaluated, which raises concerns regarding the effectiveness of procurement processes and value for money. 69 activities (66%) had documents submitted by the awardee that were not valid, amounting to Le 75,097,326 (seventy-five million, ninety-seven thousand, three hundred and twenty-six Leones), highlighting a need for better scrutiny of awardee submissions.

The procurement methods used were National Competitive Bidding (NCB), Request for Quotation (RFQ), Sole Source, and others (Proforma Invoice, Internal Memo, etc.). Of the 104 procurement activities, 95 activities (91%) amounting to Le 540,517,963 (five hundred and forty million, five hundred and seventeen thousand, nine hundred and sixty-three Leones) were executed using NCB. Three activities (3%) valued at Le 467,680 (four hundred and sixty-seven thousand, six hundred and eighty Leones) were executed using RFQ, and one activity (1%) valued at Le 112,524 (one hundred and twelve thousand, five hundred and twenty-four Leones) was executed using Sole Source. Additionally, four activities (4%) valued at Le 1,533,645 (one million, five hundred and thirty-three thousand, six hundred and forty-five Leones) were executed using other methods such as proforma invoices and internal memos. The excessive use of RFQs shows a lack of proper planning and execution and suggests that serious splitting occurred in the execution of these procurement activities, which is contrary to Section 37 (2) of the Public Procurement Act 2016.

Procurement Category: Goods: 10 activities (10%) valued at Le 414,913,480 (four hundred and fourteen million, nine hundred and thirteen thousand, four hundred and eighty Leones), representing 76% of the total procurement value. Works: 91 activities (88%) valued at Le 123,179,838 (one hundred and twenty-three million, one hundred and seventy-nine thousand, eight hundred and thirty-eight Leones), representing 23% of the total procurement value. Services: 3 activities (3%) valued at Le 6,381,944 (six million,



three hundred and eighty-one thousand, nine hundred and forty-four Leones), representing 1% of the total procurement value.

NaCSA has generally followed procurement processes, but there are several significant areas of non-compliance, particularly with respect to procurement planning, SPF-1 approvals, contract register maintenance, and evaluation procedures. NaCSA should take corrective actions to address these issues, ensuring compliance with the Public Procurement Act and improving the efficiency and transparency of procurement activities. A formal evaluation process should be implemented to assess the effectiveness and efficiency of procurement activities. NaCSA should implement capacity training programs for procurement staff to enhance their skills and knowledge in procurement processes.

Based on the procurement system review data, NaCSA maintains a robust procurement unit, equipped with necessary facilities, and a functioning procurement committee. However, the entity has not implemented a regular capacity-building program for procurement staff, which is a key aspect of enhancing procurement efficiency. Additionally, while the procurement office has adequate facilities and computers, it has not consistently submitted the monthly procurement reports using the standard procurement form six (SPF-6). This omission could potentially affect the entity's transparency and accountability in procurement processes. It is recommended that NaCSA prioritize capacity training for procurement staff and ensure the timely submission of SPF-6 reports to enhance compliance with procurement regulations.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

National Commission for Social Action (NaCSA) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register Available	Yes			
Monthly Submission of SPF-6 Report to NPPA	No			
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Ls)	% Value of Procurements
Total Procurement	104		544,475,262	
Procurement in the Approved Plan	94	90%	526,018,155	97%
Procurement Not in the Plan	10	10%	18,457,107	3%
Procurement Executed as in Plan	93	89%	524,991,024	96%
Procurement Not Executed as in Plan	6	6%	2,673,300	0.5%
SPF-1 Not Approved	104	100%	544,415,762	100%
Source of Funding				
Own Source Revenue	1	1%	20,680	0.004%
Donor	103	99%	544,454,582	99.996%
Categories of Procurement				
Goods	10	10%	414,913,480	76%
Works	91	88%	123,179,838	23%
Services	3	3%	6,381,944	1%
Methods of Procurement				
National Competitive Bidding (NCB)	95	91%	540,517,963	99.3%
Request for Quotation (RFQ)	3	3%	467,680	0.1%
Sole Source	1	1%	112,524	0.0%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	4	4%	1,533,645	0.3%
Procurement Activities Executed with NO Methods Available	1	1%	1,843,450	0.3%
Contract Register				
Contracts Recorded in the Contract Register	96	92%	136,355,216	25%
Contract NOT Recorded in the Contract Register	8	8%	408,120,046	75%
Procurement Activities without Procurement Numbers	1	1%	112,524	0.02%
Contract Payments				
Contract Payments Done on Time	82	79%	508,866,165	93%
Contract Payments NOT Done on Time	22	21%	35,609,097	7%
Procurement Evaluation				
Procurement Not Evaluated	99	95%	541,098,167	99%
Documentation				
Documents submitted by the Awardee valid	30	29%	466,000,841	86%
Documents submitted by the Awardee NOT Valid	69	66%	75,097,326	14%
Documents submitted by the Awardee NOT Available	5	5%	3,377,095	1%



Compliance Statement: Based on the review, NaCSA's procurement activities for the 2022 financial year show a significant level of non-compliance with key provisions of the Public Procurement Act, 2016. While a large percentage of activities were executed in alignment with the approved procurement plan, there were notable issues such as the lack of SPF-1 approvals, failure to record contracts in the contract register, and excessive use of non-competitive procurement methods. Additionally, the entity's failure to submit monthly procurement reports using SPF-6 forms and the absence of capacity-building programs for procurement staff are concerns that need to be addressed. NaCSA is urged to ensure strict adherence to procurement regulations, update procurement plans, and prioritize training for staff to enhance compliance and improve the efficiency of its procurement processes.

NATIONAL COUNCIL FOR TECHNICAL VOCATIONAL AND OTHER AWARDS

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 Council for Technical Vocational and Other Awards (NCTVA) for the 2022 financial year. The review assessed compliance with procurement processes and legal requirements based on documentation provided by NCTVA.

In the 2022 financial year, NCTVA reported a total of 49 procurement activities valued at Le 277,173,601 (two hundred and seventy-seven million, one hundred and seventy-three thousand, six hundred and one Leones). These activities were funded through various sources, as detailed: Government of Sierra Leone (GoSL): 24 activities valued at Le 44,801,922 (forty-four million, eight hundred and one thousand, nine hundred and twenty-two Leones), representing 16% of the total procurement value. Own Source Revenue: 22 activities valued at Le 206,829,154 (two hundred and six million, eight hundred and twenty-nine thousand, one hundred and fifty-four Leones), representing 75% of the total procurement value. Donor Funding: 3 activities valued at Le 25,542,524 (twenty-five million, five hundred and forty-two thousand, five hundred and twenty-four Leones), representing 9% of the total procurement value.

All 49 activities (100%) valued at Le 277,173,601 (two hundred and seventy-seven million, one hundred and seventy-three thousand, six hundred and one Leones) were executed without being part of the approved procurement plan, violating Section 29 of the Public Procurement Act, 2016, which mandates that all procurement activities must align with an approved procurement plan. Given that the entire procurement budget for 2022 was executed outside of the approved plan, this raises significant concerns regarding compliance and the efficient use of public funds. None of the procurement activities (100%) were recorded in the contract register, which violates the requirement to maintain transparency and ensure proper documentation of all procurement contracts.

All 49 activities (100%) valued at Le 277,173,601 (two hundred and seventy-seven million, one hundred and seventy-three thousand, six hundred and one Leones) lacked



SPF-1 approval, which is essential for confirming the availability of funds and initiating the procurement process. This indicates a lack of proper budgetary authorization and highlights non-compliance with established procurement procedures. All 49 activities (100%) lacked unique procurement numbers, making it difficult to track and monitor the activities effectively. This compromises the transparency and accountability of the procurement process. Out of the total procurement activities, 23 activities (47%) amounting to Le 206,826,836 (two hundred and six million, eight hundred and twenty-six thousand, eight hundred and thirty-six Leones) had contract payments made on time, while 26 activities (53%) amounting to Le 70,346,765 (seventy million, three hundred and forty-six thousand, seven hundred and sixty-five Leones) experienced delays in payments.

None of the procurement activities were evaluated, and all 49 activities, representing 100% of the total procurement value, lacked the necessary documentation from the awardee. This absence of evaluation and proper documentation contravenes procurement best practices and regulatory requirements, and it hampers the ability to assess whether the procured goods, works, and services met the required standards and value for money. No documents submitted by the awardees (100%) were available for review, which further impedes the transparency and accountability of the procurement process.

The procurement methods used were as follows: Others (e.g., Proforma Invoice, Internal Memo, Direct Sourcing, etc.): 46 activities valued at Le 276,163,101 (two hundred and seventy-six million, one hundred and sixty-three thousand, one hundred and one Leones), representing 94% of the total procurement value. Procurement Activities Executed with No Methods Available: 3 activities valued at Le 1,010,500 (one million, ten thousand, five hundred Leones), representing 6% of the total procurement value. This constitutes a violation of the established procurement methods under the Public Procurement Act, 2016. The heavy reliance on informal procurement methods such as direct sourcing and proforma invoices without adequate justification or compliance with prescribed procurement procedures is a serious concern. These methods circumvent the formal procurement process, undermining transparency, fairness, and value for money.

The procurement activities were categorized as follows: Goods: 40 activities valued at Le 244,145,492 (two hundred and forty-four million, one hundred and forty-five thousand, four hundred and ninety-two Leones), representing 88% of the total procurement value. Works: 2 activities valued at Le 66,450 (sixty-six thousand, four hundred and fifty Leones), representing 0% of the total procurement value. Services: 7 activities valued at Le 32,961,659 (thirty-two million, nine hundred and sixty-one thousand, six hundred and fifty-nine Leones), representing 12% of the total procurement value. The majority of the procurement activities were focused on goods, which accounted for 82% of the number of activities, though this represented 88% of the total procurement value. The entity has not been submitting its monthly procurement reports using the standard SPF-6 form as required by the legal framework.

Based on the review of NCTVA's procurement activities for the 2022 financial year, NCTVA must take immediate corrective actions to align its procurement activities with the Public Procurement Act, 2016. This includes ensuring that all procurement activities are



part of the approved procurement plan, obtaining necessary approvals (e.g., SPF-1), recording contracts, using procurement numbers, evaluating procurement activities, and ensuring the timely submission of required documentation.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

National Council for Technical Vocational and other Awards (NCTVA) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	49		277,173,601	
Procurement Not in the Plan	49	100%	277,173,601	100%
SPF-1 Not Approved	49	100%	277,173,601	100%
Source of Funding				
Government of Sierra Leone (GoSL)	24	49%	44,801,922	16%
Own Source Revenue	22	45%	206,829,154	75%
Donor	3	6%	25,542,524	9%
Categories of Procurement				
Goods	40	82%	244,145,492	88%
Works	2	4%	66,450	0%
Services	7	14%	32,961,659	12%
Methods of Procurement				
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	46	94%	276,163,101	100%
Procurement Activities Executed with NO Methods Available	3	6%	1,010,500	0%
Contract NOT Recorded in the Contract Register	49	100%	277,173,601	100%
Procurement Activities without Procurement Numbers	49	100%	277,173,601	100%
Contract Payments Done on Time	23	47%	206,826,836	75%
Contract Payments NOT Done on Time	26	53%	70,346,765	25%
Procurement Not Evaluated	49	100%	277,173,601	100%
Documents submitted by the Awardee NOT Available	49	100%	277,173,601	100%

NATIONAL DISASTER MANAGEMENT AGENCY (NDMA)

In accordance with the Public Procurement Act, 2016, and as mandated under Section 14(2)(m) of the Act, the National Public Procurement Authority (NPPA) conducted a procurement review of the National Disaster Management Agency (NDMA) for the 2022 financial year. The review assessed the NDMA's compliance with procurement processes, regulations, and legal requirements based on the documentation provided. The NDMA reported a total of 14 procurement activities, with a total value of Le 266,201,834 (two hundred sixty-six million, two hundred one thousand, eight hundred thirty-four Leones). The funding sources for these activities were primarily from the Government of Sierra Leone (GoSL), which funded 12 activities valued at Le 265,979,834 (two hundred sixty-five million, nine hundred seventy-nine thousand, eight hundred thirty-four Leones), representing 99.9% of the total value. Donor funding covered 2 activities valued at Le 222,000 (two hundred twenty-two thousand Leones), representing 0.1% of the total value.

Out of the 14 procurement activities, 5 (36%) were included in the approved procurement plan, totaling Le 135,858,714 (one hundred thirty-five million, eight hundred fifty-eight thousand, seven hundred fourteen Leones), which represents 51% of the total



procurement value. However, 9 activities (64%) were executed outside the approved plan, amounting to Le 130,343,120 (one hundred thirty million, three hundred forty-three thousand, one hundred twenty Leones), representing 49% of the total procurement value. Of these, 3 activities (21%) valued at Le 135,661,500 (one hundred thirty-five million, six hundred sixty-one thousand, five hundred Leones) were executed without alignment to the procurement plan, constituting a significant deviation from regulatory compliance.

The procurement methods used by NDMA were as follows: National Competitive Bidding (NCB): 4 activities, valued at Le 110,835,714 (one hundred ten million, eight hundred thirty-five thousand, seven hundred fourteen Leones), representing 42% of the total value. Request for Quotation (RFQ): 9 activities, valued at Le 153,716,120 (one hundred fifty-three million, seven hundred sixteen thousand, one hundred twenty Leones), representing 58% of the total value. Other Methods: 1 activity, valued at Le 1,650,000 (one million, six hundred fifty thousand Leones), representing 1% of the total value. The use of non-standard procurement methods raises concerns regarding the adherence to best practices and procurement efficiency.

All 14 procurement activities lacked SPF-1 approval, which is required to confirm the availability of funds and initiate the procurement process. This represents a clear violation of the established procurement procedures and raises concerns about budgetary authorization. 13 activities, representing 93% of the procurement value, were recorded in the contract register, while 1 activity valued at Le 1,650,000 (one million, six hundred fifty thousand Leones) was not recorded. This non-compliance undermines transparency and proper contract tracking.

Only 4 activities, representing 29% of the procurement activities, were evaluated. The remaining 9 activities (64%) valued at Le 153,716,120 (one hundred fifty-three million, seven hundred sixteen thousand, one hundred twenty Leones) were not evaluated, which is a serious breach of procurement regulations and impacts accountability. Of the documents submitted by the awardees, 10 (71%) were valid, totaling Le 264,514,834 (two hundred sixty-four million, five hundred fourteen thousand, eight hundred thirty-four Leones), while 3 (21%) activities, valued at Le 37,000 (thirty-seven thousand Leones), had invalid documentation. One (7%) activity valued at Le 1,650,000 (one million, six hundred fifty thousand Leones) had no documentation available, highlighting gaps in procurement documentation and due diligence.

Based on the above, NDMA must ensure that all procurement activities are executed in accordance with an approved procurement plan. This is essential to maintain compliance with Section 29 of the Public Procurement Act, 2016. It is critical that NDMA adheres to the requirement for SPF-1 approval before initiating any procurement activity. This will help ensure that funds are available and authorized for use. NDMA should ensure that all procurement activities are properly evaluated to ensure transparency, fairness, and value for money. NDMA should improve the verification of documents submitted by awardees and ensure that all required documentation is available and valid. NDMA must submit monthly procurement reports using standard forms (SPF-6) to enhance transparency and accountability in its procurement processes.

The procurement activities of the National Disaster Management Agency (NDMA) for the 2022 financial year have demonstrated several areas of non-compliance with the Public



Procurement Act, 2016. While the agency has made significant efforts to carry out procurement activities, there are serious concerns regarding the adherence to procurement plans, approval processes, and documentation standards. Immediate corrective actions are required to improve compliance and ensure the effective and efficient use of public funds.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

National Disaster Management Agency (NDMA) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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	14		266,201,834	
Procurement in the Approved Plan	5	36%	135,858,714	51%
Procurement Not in the Plan	9	64%	130,343,120	49.0%
Procurement Executed as in Plan	2	14%	202,214	0.1%
Procurement Not Executed as in Plan	3	21%	135,661,500	51%
SPF-1 Not Approved	14	100%	266,201,834	100%
Source of Funding				
Government of Sierra Leone (GoSL)	12	86%	265,979,834	99.9%
Donor	2	14%	222,000	0.1%
Categories of Procurement				
Goods	11	79%	167,599,620	62.960%
Works	1	7%	5,000	0.002%
Services	2	14%	98,597,214	37.039%
Methods of Procurement				
National Competitive Bidding (NCB)	4	29%	110,835,714	42%
Request for Quotation (RFQ)	9	64%	153,716,120	58%
Procurement Activities Executed with NO Methods Available	1	7%	1,650,000	1%
Contracts Recorded in the Contract Register	13	93%	264,551,834	99%
Contract NOT Recorded in the Contract Register	1	7%	1,650,000	1%
Contract Payments Done on Time	14	100%	266,201,834	100%
Procurement Evaluated	4	29%	110,835,714	42%
Procurement Not Evaluated	9	64%	153,716,120	58%
Documents submitted by the Awardee valid	10	71%	264,514,834	99.37%
Documents submitted by the Awardee NOT Valid	3	21%	37,000	0.01%
Documents submitted by the Awardee NOT Available	1	7%	1,650,000	0.6%

NATIONAL DRUG LAW ENFORCEMENT AGENCY (NDLEA)

The National Public Procurement Authority (NPPA), under Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review of the National Drug Law Enforcement Agency (NDLEA) for the 2022 financial year. This review assessed compliance with procurement processes and legal requirements based on the documentation provided by NDLEA. The review revealed a total of 22 procurement activities valued at Le 19,988,093 (nineteen million, nine hundred and eighty-eight thousand and ninety-three Leones). These activities were entirely funded by the



Government of Sierra Leone (GoSL), as all 22 activities, amounting to 100%, were financed by GoSL.

Out of the 22 procurement activities, 14 (64%) activities, valued at Le 19,851,529 (nineteen million, eight hundred and fifty-one thousand, five hundred and twenty-nine Leones), were executed outside of the approved procurement plan, representing 99% of the total procurement value. This constitutes a significant violation of Section 29 of the Public Procurement Act, which mandates that all procurement activities align with an approved procurement plan. The review found that only 8 (36%) of the activities, valued at Le 136,564 (one hundred and thirty-six thousand, five hundred and sixty-four Leones), were planned, representing just 1% of the total procurement value.

All 22 procurement activities, amounting to Le 19,988,093 (nineteen million, nine hundred and eighty-eight thousand and ninety-three Leones), were not recorded in the contract register. 16 procurement activities, amounting to Le 19,888,495 (nineteen million, eight hundred and eighty-eight thousand, four hundred and ninety-five Leones), were implemented without unique procurement numbers. This issue undermines transparency and complicates tracking and monitoring. All 22 activities, amounting to 100% of the total procurement value, lacked SPF-1 approval, which is required to confirm the availability of funds and initiate procurement activities.

The procurement methods employed, including excessive use of non-competitive methods such as proforma invoices, internal memos, and direct sourcing, indicate weaknesses in procurement planning and transparency. Procurement Methods: Request for Quotation (RFQ): 12 activities, amounting to Le 153,203 (one hundred and fifty-three thousand, two hundred and three Leones), which is 1% of the total procurement value. Other Methods (including Proforma Invoice, Internal Memo, Direct Sourcing, etc.): 9 activities, valued at Le 9,834,890 (nine million, eight hundred and thirty-four thousand, eight hundred and ninety Leones), representing 49% of the total procurement value. No Available Methods: 1 activity, valued at Le 10,000,000 (ten million Leones), which represents 50% of the total procurement value.

All 22 procurement activities, amounting to 100% of the total value, were not evaluated, which is a serious non-compliance issue. Only 2 of the awardee documents, valued at Le 70,448 (seventy thousand, four hundred and forty-eight Leones), were valid. 10 awardee documents, valued at Le 82,755 (eighty-two thousand, seven hundred and fifty-five Leones), were not valid, and another 10 awardee documents, valued at Le 19,834,890 (nineteen million, eight hundred and thirty-four thousand, eight hundred and ninety Leones), were not available.

Procurement Categories: Goods: 14 activities, amounting to Le 17,272,370 (seventeen million, two hundred and seventy-two thousand, three hundred and seventy Leones), representing 64% of the total procurement activities and 86% of the total procurement value. Services: 8 activities, amounting to Le 2,715,723 (two million, seven hundred and fifteen thousand, seven hundred and twenty-three Leones), representing 36% of the total procurement activities and 14% of the total procurement value.

While the procurement unit at NDLEA appears to have adequate resources and facilities, the lack of proper planning, execution, and documentation practices severely hampers



the agency's procurement compliance. To address these issues, it is recommended that NDLEA ensure strict adherence to the Public Procurement Act, 2016, by updating procurement plans, obtaining necessary approvals, and maintaining comprehensive records for all procurement activities.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

National Drug Law Enforcement Agency (NDLEA) 2022 Procurements Overview				
Indicators		Outcomes (Yes/No)		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Staff Available		Yes		
Conducive Procurement Office		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		
Capacity Training Program for Procurement Staff		No		
Functioning Procurement Committee Available		Yes		
Legal Framework Available (PP Act, Regulation, Manual)		Yes		
Goods Received and Inspection Committee Available		Yes		
Contract Register 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		19,988,093	
Procurement in the Approved Plan	8	36%	136,564	1%
Procurement Not in the Plan	14	64%	19,851,529	99%
Procurement Executed as in Plan	5	23%	22,380	0.1%
Procurement Not Executed as in Plan	13	59%	19,950,440	99.8%
SPF-1 Not Approved	22	100%	19,988,093	100%
Source of Funding				
Government of Sierra Leone (GoSL)	22	100%	19,988,093	100%
Categories of Procurement				
Goods	14	64%	17,272,370	86%
Services	8	36%	2,715,723	14%
Methods of Procurement				
Request for Quotation (RFQ)	12	55%	153,203	1%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	9	41%	9,834,890	49%
Procurement Activities Executed with NO Methods Available	1	5%	10,000,000	50%
Contract NOT Recorded in the Contract Register	22	100%	19,988,093	100%
Procurement Activities without Procurement Numbers	16	73%	19,888,495	100%
Contract Payments Done on Time	22	100%	19,988,093	100%
Procurement Not Evaluated	22	100%	19,988,093	100%
Documents submitted by the Awardee valid	2	9%	70,448	0.4%
Documents submitted by the Awardee NOT Valid	10	45%	82,755	0.4%
Documents submitted by the Awardee NOT Available	10	45%	19,834,890	99.2%

NATIONAL ELECTORAL COMMISSION (NEC)

The National Public Procurement Authority (NPPA) conducted a procurement review of the National Electoral Commission (NEC) for the 2022 financial year, assessing compliance with procurement processes and legal requirements based on documentation provided by NEC. The review indicates that NEC reported a total of 275 procurement activities, valued at Le 5,956,877,445 (five billion, nine hundred and fifty-six million, eight hundred and seventy-seven thousand, four hundred and forty-five Leones). These activities were fully funded through the Government of Sierra Leone (GoSL).

The procurement activities for the year were categorized as follows: Goods: 174 activities valued at Le 2,469,404,877 (two billion, four hundred and sixty-nine million, four hundred



and four thousand, eight hundred and seventy-seven Leones), accounting for 41% of the total procurement value. Works: 22 activities valued at Le 209,689,230 (two hundred and nine million, six hundred and eighty-nine thousand, two hundred and thirty Leones), accounting for 4% of the total procurement value. Services: 79 activities valued at Le 3,277,783,337 (three billion, two hundred and seventy-seven million, seven hundred and eighty-three thousand, three hundred and thirty-seven Leones), accounting for 55% of the total procurement value.

The procurement methods used were as follows: International Competitive Bidding (ICB): 14 activities valued at Le 254,840,842 (two hundred and fifty-four million, eight hundred and forty thousand, eight hundred and forty-two Leones), accounting for 4.28% of the total procurement value. National Competitive Bidding (NCB): 136 activities valued at Le 4,457,639,695 (four billion, four hundred and fifty-seven million, six hundred and thirty-nine thousand, six hundred and ninety-five Leones), accounting for 74.83% of the total procurement value. Request for Quotation (RFQ): 119 activities valued at Le 1,230,210,068 (one billion, two hundred and thirty million, two hundred and ten thousand, sixty-eight Leones), accounting for 20.65% of the total procurement value. Others (e.g., Proforma Invoice, Internal Memo, Direct Sourcing): 5 activities valued at Le 2,846,840 (two million, eight hundred and forty-six thousand, eight hundred and forty Leones), accounting for 0.05% of the total procurement value.

166 activities (60% of total procurement) valued at Le 4,155,204,103 (four billion, one hundred and fifty-five million, two hundred and four thousand, one hundred and three Leones) were in the approved procurement plan, accounting for 70% of the total procurement value. 109 activities (40% of total procurement) valued at Le 1,801,673,342 (one billion, eight hundred and one million, six hundred and seventy-three thousand, three hundred and forty-two Leones) were not included in the approved procurement plan, which is a concern for compliance with Section 29 of the Public Procurement Act, 2016. 29 activities (11% of total procurement) valued at Le 1,937,966,464 (one billion, nine hundred and thirty-seven million, nine hundred and sixty-six thousand, four hundred and sixty-four Leones) were executed as per the procurement plan.

200 activities (73% of total procurement) valued at Le 3,184,600,649 (three billion, one hundred and eighty-four million, six hundred thousand, six hundred and forty-nine Leones) had SPF-1 approval, while 75 activities (27% of total procurement) valued at Le 2,772,276,796 (two billion, seven hundred and seventy-two million, two hundred and seventy-six thousand, seven hundred and ninety-six Leones) did not have SPF-1 approval, raising concerns about budgetary authorization and procurement initiation. 212 contracts (77% of total procurement) valued at Le 5,155,486,266 (five billion, one hundred and fifty-five million, four hundred and eighty-six thousand, two hundred and sixty-six Leones) were recorded in the contract register, while 63 contracts (23% of total procurement) valued at Le 801,391,179 (eight hundred and one million, three hundred and ninety-one thousand, one hundred and seventy-nine Leones) were not recorded, indicating non-compliance with documentation requirements. It has been noted that the entity does not submit monthly procurement reports using standard procurement forms six (SPF-6).



5 procurement activities valued at Le 2,846,840 (two million, eight hundred and forty-six thousand, eight hundred and forty Leones) did not have procurement numbers, which undermines transparency and accountability in the procurement process. Only 1 procurement activity valued at Le 88,000,000 (eighty-eight million Leones) was evaluated, while 268 procurement activities valued at Le 5,854,690,605 (five billion, eight hundred and fifty-four million, six hundred and ninety thousand, six hundred and five Leones) were not evaluated, raising concerns about compliance with procurement regulations and best practices. 107 contracts (39% of total procurement) valued at Le 1,787,007,575 (one billion, seven hundred and eighty-seven million, seven thousand, five hundred and seventy-five Leones) were paid on time, while 168 contracts (61% of total procurement) valued at Le 4,169,869,870 (four billion, one hundred and sixty-nine million, eight hundred and sixty-nine thousand, eight hundred and seventy Leones) were not paid on time, suggesting inefficiencies in contract management.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

National Electoral Commission (NEC) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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	275		5,956,877,445	
Procurement in the Approved Plan	166	60%	4,155,204,103	70%
Procurement Not in the Plan	109	40%	1,801,673,342	30%
Procurement Executed as in Plan	29	11%	1,937,966,464	33%
Procurement Not Executed as in Plan	155	56%	2,392,298,237	40%
SPF-1 Approved	200	73%	3,184,600,649	53%
SPF-1 Not Approved	75	27%	2,772,276,796	47%
Source of Funding				
Government of Sierra Leone (GoSL)	275	100%	5,956,877,445	100%
Categories of Procurement				
Goods	174	63%	2,469,404,877	41%
Works	22	8%	209,689,230	4%
Services	79	29%	3,277,783,337	55%
Methods of Procurement				
International Competitive Bidding (ICB)	14	5%	254,840,842	4.28%
National Competitive Bidding (NCB)	136	49%	4,457,639,695	74.83%
Request for Quotation (RFQ)	119	43%	1,230,210,068	20.65%
Others i.e Proforma Invoice, Internal Memo, Direct Sourcing, etc	5	2%	2,846,840	0.05%
Procurement Activities Executed with NO Methods Available	1	0%	11,340,000	0.19%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	15	5%	1,641,569,470	28%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	57	21%	3,067,499,747	51%
Procurement above RFQ threshold Executed using RFQ	47	17%	1,227,923,956	21%
Contracts Recorded in the Contract Register	212	77%	5,155,486,266	87%
Contract NOT Recorded in the Contract Register	63	23%	801,391,179	13%
Procurement Activities without Procurement Numbers	5	2%	2,846,840	0.05%
Contract Payments Done on Time	107	39%	1,787,007,575	30%
Contract Payments NOT Done on Time	168	61%	4,169,869,870	70%
Procurement Evaluated	1	0%	88,000,000	1%
Procurement Not Evaluated	268	97%	5,854,690,605	98%
Standard Bidding Document Used	264	96%	5,942,387,565	99.8%
Standard Bidding Document Not Used	11	4%	14,489,880	0.2%
Invitations for Bids (IFB) Advertised	77	28%	2,656,957,492	45%
Invitations for Bids (IFB) Not Advertised	73	27%	2,065,623,045	35%
Documents submitted by the Awardee valid	159	58%	2,841,778,692	47.7%
Documents submitted by the Awardee NOT Valid	110	40%	3,100,911,913	52.1%
Documents submitted by the Awardee NOT Available	6	2%	14,186,840	0.2%



Compliance Statement: NEC has shown significant non-compliance in certain procurement processes, particularly with the procurement planning and budgetary approval procedures. Immediate actions are required to align all procurement activities with the approved plan, ensure all activities are SPF-1 approved, and adopt proper contract registration and procurement tracking systems. Furthermore, the excessive use of RFQs points to potential issues with procurement splitting. Regular evaluation and timely payments should also be prioritized to ensure compliance with procurement laws and regulations. Immediate corrective measures are required to ensure full compliance with the Public Procurement Act, 2016, to enhance transparency, accountability, and the efficient use of public resources.

NATIONAL EMERGENCY MEDICAL SERVICE

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 Emergency Medical Service (NEMS) for the 2022 financial year. The review assessed compliance with procurement processes and legal requirements based on the documentation provided by NEMS.

NEMS reported a total of 37 procurement activities valued at Le 1,107,282,235 (one billion, one hundred and seven million, two hundred and eighty-two thousand, two hundred and thirty-five Leones). These activities were funded entirely through the Government of Sierra Leone (GoSL), as the total amount for all procurements came from GoSL funding.

The review reveals that 20 procurement activities, representing 54% of the total, were part of the approved procurement plan, amounting to Le 381,468,233 (three hundred and eighty-one million, four hundred and sixty-eight thousand, two hundred and thirty-three Leones), representing 34% of the total procurement value. However, 17 activities, representing 46% of the total procurement activities, valued at Le 725,814,002 (seven hundred and twenty-five million, eight hundred and fourteen thousand, two Leones), were executed outside of the approved procurement plan, which constitutes a significant non-compliance with Section 29 of the Public Procurement Act, 2016.

Out of the total 37 procurement activities, 26 activities (70%) had SPF-1 approval, amounting to Le 496,034,126 (four hundred and ninety-six million, thirty-four thousand, one hundred and twenty-six Leones), representing 45% of the total procurement value. However, 11 activities (30%) valued at Le 611,248,109 (six hundred and eleven million, two hundred and forty-eight thousand, one hundred and nine Leones), lacked SPF-1 approval, representing 55% of the total procurement value. This non-compliance with budgetary authorization is a significant concern. It has been noted that the entity does not submit monthly procurement reports using standard procurement forms six (SPF-6).

The procurement methods used by NEMS were as follows: National Competitive Bidding (NCB): 3 activities valued at Le 582,410,429 (five hundred and eighty-two million, four hundred and ten thousand, four hundred and twenty-nine Leones), representing 53% of



the total procurement value. Request for Quotation (RFQ): 34 activities valued at Le 524,871,806 (five hundred and twenty-four million, eight hundred and seventy-one thousand, eight hundred and six Leones), representing 47% of the total procurement value. The heavy reliance on RFQs, representing 92% of the activities, raises concerns about the planning and execution of procurement activities. This suggests potential splitting of contracts, contrary to Section 37(2) of the Public Procurement Act, 2016, which could undermine transparency, accountability, fairness, and value for money.

The procurement activities of NEMS for 2022 were divided into three main categories: Goods: 19 activities valued at Le 803,723,065 (eight hundred and three million, seven hundred and twenty-three thousand, sixty-five Leones), representing 73% of the total procurement value. Works: 5 activities valued at Le 141,231,162 (one hundred and forty-one million, two hundred and thirty-one thousand, one hundred and sixty-two Leones), representing 13% of the total procurement value. Services: 13 activities valued at Le 162,328,007 (one hundred and sixty-two million, three hundred and twenty-eight thousand, seven Leones), representing 15% of the total procurement value.

Out of the total 37 procurement activities, 2 activities (5%) were reviewed and endorsed by NPPA in the competitive threshold (ICB & NCB), valued at Le 393,223,525 (three hundred and ninety-three million, two hundred and twenty-three thousand, five hundred and twenty-five Leones), representing 36% of the total procurement value. However, 1 activity (3%) valued at Le 189,186,904 (one hundred and eighty-nine million, one hundred and eighty-six thousand, nine hundred and four Leones), was not reviewed and endorsed by NPPA, representing 17% of the total procurement value.

NEMS maintained a contract register for all procurement activities, with 100% compliance in recording all 37 contracts. However, 1 activity (3%) valued at Le 34,668 (thirty-four thousand, six hundred and sixty-eight Leones) lacked a unique procurement number, undermining transparency and effective monitoring. Additionally, 27 activities (73%) had contract payments made on time, totaling Le 621,234,656 (six hundred and twenty-one million, two hundred and thirty-four thousand, six hundred and fifty-six Leones), while 10 activities (27%) valued at Le 486,047,579 (four hundred and eighty-six million, forty-seven thousand, five hundred and seventy-nine Leones), had delayed payments.

NEMS should ensure that all procurement activities are strictly aligned with the approved procurement plan and updated as necessary. It is essential for NEMS to ensure that all procurement activities, particularly those exceeding thresholds, receive SPF-1 approval before commencement. NEMS should reduce its reliance on RFQs and improve procurement planning to avoid splitting of contracts and ensure compliance with the Public Procurement Act. NEMS should establish a system for assigning unique procurement numbers to all activities to enhance tracking, transparency, and monitoring.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



National Emergency Medical Service 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		1,107,282,235	
Procurement in the Approved Plan	20	54%	381,468,233	34%
Procurement Not in the Plan	17	46%	725,814,002	66%
Procurement Not Executed as in Plan	20	54%	386,302,252	35%
SPF-1 Approved	26	70%	496,034,126	45%
SPF-1 Not Approved	11	30%	611,248,109	55%
Source of Funding				
Government of Sierra Leone (GoSL)	37	100%	1,107,282,235	100%
Categories of Procurement				
Goods	19	51%	803,723,065	73%
Works	5	14%	141,231,162	13%
Services	13	35%	162,328,007	15%
Methods of Procurement				
National Competitive Bidding (NCB)	3	8%	582,410,429	53%
Request for Quotation (RFQ)	34	92%	524,871,806	47%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	5%	393,223,525	36%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	3%	189,186,904	17%
Contracts Recorded in the Contract Register	37	100%	1,107,282,235	100%
Procurement Activities without Procurement Numbers	1	3%	34,668	0.003%
Contract Payments Done on Time	27	73%	621,234,656	56%
Contract Payments NOT Done on Time	10	27%	486,047,579	44%
Procurement Evaluated	37	100%	1,107,282,235	100%
Documents submitted by the Awardee valid	11	30%	327,418,793	30%
Documents submitted by the Awardee NOT Valid	26	70%	779,863,442	70%

NATIONAL FERTILIZER REGULATORY AGENCY (NAFRA)

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 Fertilizer Regulatory Agency (NaFRA) for the 2022 financial year. The review assessed compliance with procurement processes and legal requirements based on documentation provided by NaFRA.

NaFRA reported a total of 41 procurement activities valued at Le 149,476,926 (one hundred and forty-nine million, four hundred and seventy-six thousand, nine hundred and twenty-six Leones). These activities were primarily funded through the Government of Sierra Leone (GoSL), which accounted for 40 activities valued at Le 149,454,426 (one hundred and forty-nine million, four hundred and fifty-four thousand, four hundred and twenty-six Leones), representing 99.98% of the total procurement value. The remaining 1 activity, valued at Le 22,500 (twenty-two thousand, five hundred Leones), was funded



through NaFRA's own source revenue, representing 0.02% of the total procurement value.

The review shows that 100% of the procurement activities, amounting to Le 149,476,926, were executed outside the approved procurement plan, which is a violation of Section 29 of the Public Procurement Act of 2016. This indicates that no procurement activities were planned, and as such, the procurement process was not in alignment with the approved plan. This constitutes a significant compliance issue and raises concerns regarding the efficient use of funds and adherence to procurement regulations.

The review identified several compliance gaps in the procurement process. None of the procurement activities (100%) received SPF-1 approval, which is necessary to confirm the availability of funds and initiate the procurement process. All 41 procurement activities, amounting to Le 149,476,926, were not recorded in the contract register, which is a direct violation of procurement transparency requirements. 29 activities, amounting to Le 43,483,512 (29% of the total value), were implemented without unique procurement numbers, undermining tracking and monitoring. 4 activities, valued at Le 58,870,682 (39% of the total procurement value), were executed without being submitted to NPPA for review, despite falling within the competitive threshold, in violation of Section 14(2)(p) of the Public Procurement Act, 2016.

The procurement methods used by NaFRA included National Competitive Bidding (NCB), Request for Quotation (RFQ), and other methods such as proforma invoices and internal memos. The distribution of procurement methods is as follows: National Competitive Bidding (NCB): 4 activities, valued at Le 58,870,682 (39.4% of total value). Request for Quotation (RFQ): 17 activities, valued at Le 90,351,693 (60.4% of total value). Other Methods (Proforma Invoice, Internal Memo, etc.): 20 activities, valued at Le 254,551 (0.2% of total value). The excessive use of RFQs (41% of the total activities) raises concerns about the lack of proper planning and potential splitting of procurement activities, which is a violation of Section 37(2) of the Public Procurement Act, 2016. This practice undermines the principles of transparency, accountability, fairness, and value for money.

The procurement activities at NaFRA for the 2022 financial year were divided into two main categories: Goods: 28 activities, valued at Le 73,402,050 (49% of total value). Services: 13 activities, valued at Le 76,074,876 (51% of total value).

The review found that 22 procurement activities, valued at Le 120,344,611 (81% of total procurement value), had payments made on time. 19 procurement activities, valued at Le 29,132,315 (19% of total procurement value), had payments delayed.

The review showed that only 20% of the awardee documents were valid, covering procurement activities worth Le 59,919,653 (40.1% of the total value). On the other hand, 32% of awardee documents were not valid, covering procurement activities worth Le 89,302,722 (59.7% of the total value). The remaining 49% of awardee documents were not available, amounting to Le 254,551 (0.2% of the total procurement value).

Based on the review of NaFRA's procurement activities for the 2022 financial year, the agency showed significant non-compliance with procurement regulations in several



areas. The most concerning issues include the lack of an approved procurement plan, absence of SPF-1 approvals, and failure to maintain a contract register. Additionally, many procurement activities were executed using inappropriate methods, with a lack of proper documentation and timely payments. It is recommended that NaFRA immediately address these compliance gaps by aligning procurement activities with an approved procurement plan, ensuring all necessary approvals and documentation are in place, and adopting better procurement planning and execution practices. Regular training for procurement staff and ensuring timely submission of procurement reports are essential to improving transparency, accountability, and compliance with procurement regulations.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

National Fertilizer Regulatory Agency (NaFRA) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	No			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	No			
Contract Register 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	41		149,476,926	
Procurement Not in the Plan	41	100%	149,476,926	100%
SPF-1 Not Approved	41	100%	149,476,926	100%
Source of Funding				
Government of Sierra Leone (GoSL)	40	98%	149,454,426	99.98%
Own Source Revenue	1	2%	22,500	0.02%
Categories of Procurement				
Goods	28	68%	73,402,050	49%
Services	13	32%	76,074,876	51%
Methods of Procurement				
National Competitive Bidding (NCB)	4	10%	58,870,682	39.4%
Request for Quotation (RFQ)	17	41%	90,351,693	60.4%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	20	49%	254,551	0.2%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	4	10%	58,870,682	39%
Contract NOT Recorded in the Contract Register	41	100%	149,476,926	100%
Procurement Activities without Procurement Numbers	29	71%	43,483,512	29%
Contract Payments Done on Time	22	54%	120,344,611	81%
Contract Payments NOT Done on Time	19	46%	29,132,315	19%
Procurement Not Evaluated	41	100%	149,476,926	100%
Documents submitted by the Awardee valid	8	20%	59,919,653	40.1%
Documents submitted by the Awardee NOT Valid	13	32%	89,302,722	59.7%
Documents submitted by the Awardee NOT Available	20	49%	254,551	0.2%



NATIONAL FIRE FORCE (NFF)

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 Fire Force (NFF) for the 2022 financial year. The review assessed compliance with procurement processes and legal requirements based on documentation provided by NFF. NFF reported a total of 15 procurement activities valued at Le 54,912,190 (fifty-four million, nine hundred and twelve thousand, one hundred and ninety Leones). All activities were funded through the Government of Sierra Leone (GoSL), with the total procurement value of Le 54,912,190 (fifty-four million, nine hundred and twelve thousand, one hundred and ninety Leones) representing 100% of the total procurement.

Based on the information, 12 activities, accounting for 80% of the number of procurements, valued at Le 14,790,390 (fourteen million, seven hundred and ninety thousand, three hundred and ninety Leones), representing 27% of the total procurement value in the approved procurement plan. 3 activities, representing 20% of the number of procurements, valued at Le 40,121,800 (forty million, one hundred and twenty-one thousand, eight hundred Leones), representing 73% of the total procurement value. This indicates a significant deviation from the approved procurement plan, with a substantial portion of procurement activities not being executed as planned.

Only 2 activities (13% of the total number of procurements) were executed as per the approved plan, amounting to Le 11,336,325 (eleven million, three hundred and thirty-six thousand, three hundred and twenty-five Leones), representing 21% of the total procurement value. 13 activities (87% of the total number of procurements), amounting to Le 43,575,865 (forty-three million, five hundred and seventy-five thousand, eight hundred and sixty-five Leones), representing 79% of the total procurement value, were not executed in alignment with the approved procurement plan. This represents a significant breach of Section 29 of the Public Procurement Act, 2016, which mandates that procurement activities should align with the approved procurement plan.

14 activities, accounting for 93% of the procurements, valued at Le 43,645,825 (forty-three million, six hundred and forty-five thousand, eight hundred and twenty-five Leones), were executed with SPF-1 approval, ensuring budgetary authorization and alignment with procurement processes. 1 activity (7% of the procurements), valued at Le 11,266,365 (eleven million, two hundred and sixty-six thousand, three hundred and sixty-five Leones), was executed without SPF-1 approval, violating Section 14(2)(m) of the Public Procurement Act, 2016, which mandates the use of SPF-1 for procurement activities.

Procurement Methods: National Competitive Bidding (NCB) was used for 2 activities, valued at Le 14,124,045 (fourteen million, one hundred and twenty-four thousand, forty-five Leones), representing 13% of the total number of procurements and 26% of the total procurement value. Request for Quotation (RFQ) was used for 13 activities, valued at Le 40,788,145 (forty million, seven hundred and eighty-eight thousand, one hundred and forty-five Leones), representing 87% of the total number of procurements and 74% of the total procurement value. The excessive use of RFQs suggests inadequate planning and



may point to the splitting of procurement activities, which undermines transparency and value for money, contrary to Section 37(2) of the Public Procurement Act, 2016.

All 15 procurement activities were recorded in the contract register, ensuring proper tracking and documentation of contracts. All 15 procurement activities had timely payments, amounting to the total procurement value of Le 54,912,190 (fifty-four million, nine hundred and twelve thousand, one hundred and ninety Leones). 14 procurement activities, accounting for 93% of the total value, were evaluated, while 1 activity, valued at Le 11,266,365 (eleven million, two hundred and sixty-six thousand, three hundred and sixty-five Leones), was not evaluated, constituting a breach of procurement best practices. All 15 activities, accounting for the full procurement value, had valid documents submitted by the awardees, ensuring compliance with procurement documentation standards.

The National Fire Force (NFF) exhibited significant non-compliance with procurement regulations for the 2022 financial year. Key areas of concern include, a large portion of procurement activities (87%) was not executed as per the approved plan, which violates Section 29 of the Public Procurement Act, 2016. NFF must ensure that all procurement activities align with the approved procurement plan as mandated by the Public Procurement Act, 2016. The excessive use of RFQs (87% of procurements) suggests inadequate planning and possible splitting of procurements, which contravenes the principles of transparency, accountability, and value for money.

While NFF has a functional procurement system in place, there are several critical compliance issues that need to be addressed to ensure full adherence to procurement laws and best practices.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

National Fire Force (NFF) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		54,912,190	
Procurement in the Approved Plan	12	80%	14,790,390	27%
Procurement Not in the Plan	3	20%	40,121,800	73%
Procurement Executed as in Plan	2	13%	11,336,325	21%
Procurement Not Executed as in Plan	13	87%	43,575,865	79%
SPF-1 Approved	14	93%	43,645,825	79%
SPF-1 Not Approved	1	7%	11,266,365	21%
Source of Funding				
Government of Sierra Leone (GoSL)	15	100%	54,912,190	100%
Categories of Procurement				
Goods	15	100%	54,912,190	100%
Methods of Procurement				
National Competitive Bidding (NCB)	2	13%	14,124,045	26%
Request for Quotation (RFQ)	13	87%	40,788,145	74%
Contracts Recorded in the Contract Register	15	100%	54,912,190	100%
Contract Payments Done on Time	15	100%	54,912,190	100%
Procurement Evaluated	14	93%	43,645,825	79%
Procurement Not Evaluated	1	7%	11,266,365	21%
Documents submitted by the Awardee valid	15	100%	54,912,190	100%

NATIONAL HIV/AIDS SECRETARIATE

The National Public Procurement Authority (NPPA), under the mandate of Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review for the National HIV/AIDS Secretariat (NHAS) for the 2022 financial year. The review assessed the compliance of the Secretariat with procurement processes and legal requirements based on documentation provided. NHAS reported a total of 20 (twenty) procurement activities for the 2022 financial year, valued at Le 445,475 (four hundred and forty-five thousand, four hundred and seventy-five Leones). These activities were funded entirely by the Government of Sierra Leone (GoSL), accounting for 100% of the total procurement value.

All 20 procurement activities were executed without being part of the approved procurement plan, which constitutes a violation of Section 29 of the Public Procurement Act of 2016. This non-compliance raises concerns about adherence to the procurement plan and the efficiency of the procurement process.

Out of the 20 procurement activities, 8 activities, valued at Le 148,011 (one hundred and forty-eight thousand, eleven Leones), were approved with SPF-1 (40% of total procurement value). 12 activities, valued at Le 297,464 (two hundred and ninety-seven thousand, four hundred and sixty-four Leones), were executed without SPF-1 approval (60% of total procurement value), indicating a lack of budgetary authorization and proper procurement process initiation.

The procurement activities were split between Goods and Services as follows: Goods: 10 activities (50%) valued at Le 86,706 (eighty-six thousand, seven hundred and six Leones), representing 19% of the total procurement value. Services: 10 activities (50%)



valued at Le 358,769 (three hundred and fifty-eight thousand, seven hundred and sixty-nine Leones), representing 81% of the total procurement value.

The procurement methods used for all 20 activities were categorized as "Others," including proforma invoices, internal memos, and direct sourcing, amounting to 100% of the total procurement value. This suggests that there was no adherence to formal procurement methods such as competitive bidding, which could undermine transparency and accountability.

All 20 procurement activities (100%) were not recorded in the contract register, which violates transparency principles. 12 activities (60%) valued at Le 297,464 (two hundred and ninety-seven thousand, four hundred and sixty-four Leones) were executed without unique procurement numbers, complicating tracking and monitoring. 5 activities (25%) with a total value of Le 35,885 (thirty-five thousand, eight hundred and eighty-five Leones) had payments not made on time, constituting 8% of the total procurement value. None of the procurement activities (100%) were evaluated as required by the Public Procurement Act.

The procurement activities of the National HIV/AIDS Secretariat for the 2022 financial year showed significant non-compliance with key procurement regulations. The Secretariat did not follow the approved procurement plan, failed to obtain SPF-1 approvals for the majority of its activities, and did not properly document or track contracts and procurement numbers. Additionally, all procurement activities were executed using informal methods that lack transparency and accountability. There were also delays in contract payments, failure to evaluate procurement activities, and a lack of necessary bidding documents. It is recommended that the National HIV/AIDS Secretariat immediately review its procurement practices, ensure that all activities align with an approved procurement plan, and strictly adhere to the legal requirements set forth in the Public Procurement Act. Regular procurement evaluations, timely contract payments, and proper documentation should be prioritized to enhance compliance, transparency, and accountability in future procurement activities.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

National Fire Force (NFF) 2022 Procurements Overview			
Indicators	Outcomes (Yes/No)		
Procurement Systems Review			
Established Procurement Unit	Yes		
Procurement Staff Available	Yes		
Conducive Procurement Office	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		
Capacity Training Program for Procurement Staff	No		
Functioning Procurement Committee Available	Yes		
Legal Framework Available (PP Act, Regulation, Manual)	Yes		
Goods Received and Inspection Committee Available	Yes		
Contract Register 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		54,912,190	
Procurement in the Approved Plan	12	80%	14,790,390	27%
Procurement Not in the Plan	3	20%	40,121,800	73%
Procurement Executed as in Plan	2	13%	11,336,325	21%
Procurement Not Executed as in Plan	13	87%	43,575,865	79%
SPF-1 Approved	14	93%	43,645,825	79%
SPF-1 Not Approved	1	7%	11,266,365	21%
Source of Funding				
Government of Sierra Leone (GoSL)	15	100%	54,912,190	100%
Categories of Procurement				
Goods	15	100%	54,912,190	100%
Methods of Procurement				
National Competitive Bidding (NCB)	2	13%	14,124,045	26%
Request for Quotation (RFQ)	13	87%	40,788,145	74%
Contracts Recorded in the Contract Register	15	100%	54,912,190	100%
Contract Payments Done on Time	15	100%	54,912,190	100%
Procurement Evaluated	14	93%	43,645,825	79%
Procurement Not Evaluated	1	7%	11,266,365	21%
Documents submitted by the Awardee valid	15	100%	54,912,190	100%

NATIONAL INSURANCE COMPANY LIMITED (NIC)

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 Insurance Company Limited (NIC) for the 2022 financial year. The review assessed compliance with procurement processes and legal requirements based on documentation provided by NIC. NIC reported a total of 95 (ninety-five) procurement activities valued at Le 51,150,060 (fifty-one million, one hundred and fifty thousand and sixty Leones). The funding sources for these activities were categorized as follows, Government of Sierra Leone (GoSL): 3 activities valued at Le 63,509 (sixty-three thousand, five hundred and nine Leones), representing 0.12% of the total. Own Source Revenue: 90 activities valued at Le 51,067,858 (fifty-one million, sixty-seven thousand, eight hundred and fifty-eight Leones), representing 99.84% of the total. Donor Funding: 2 activities valued at Le 18,693 (eighteen thousand, six hundred and ninety-three Leones), representing 0.04% of the total.

Out of the 95 activities, 8 activities (8%) valued at Le 349,967 (three hundred and forty-nine thousand, nine hundred and sixty-seven Leones) were part of the approved procurement plan. 87 activities (92%) valued at Le 50,800,092 (fifty million, eight hundred thousand and ninety-two Leones) were executed without being included in the approved plan, constituting a significant violation of Section 29 of the Public Procurement Act, 2016. Only 24 activities (25%) valued at Le 9,319,904 (nine million, three hundred and nineteen thousand, nine hundred and four Leones) had SPF-1 approval, while 71 activities (75%)



valued at Le 41,830,156 (forty-one million, eight hundred and thirty thousand, one hundred and fifty-six Leones) did not have the necessary approvals.

All 95 activities were not recorded in the contract register, violating Section 14(2)(p) of the Public Procurement Act, 2016. 86 activities (91%) valued at Le 50,524,092 (fifty million, five hundred and twenty-four thousand and ninety-two Leones) were executed without unique procurement numbers, undermining transparency and accountability.

Methods of Procurement: National Competitive Bidding (NCB): 1 activity valued at Le 276,000 (two hundred and seventy-six thousand Leones), representing 0.54% of the total. Request for Quotation (RFQ): 8 activities valued at Le 349,967 (three hundred and forty-nine thousand, nine hundred and sixty-seven Leones), representing 0.68% of the total. Others (e.g., proforma invoices, internal memos, direct sourcing): 85 activities valued at Le 50,518,422 (fifty million, five hundred and eighteen thousand, four hundred and twenty-two Leones), representing 98.77% of the total. The excessive use of "Other" methods indicates poor planning and potential splitting of procurement contrary to Section 37(2) of the Public Procurement Act, 2016.

Categories of Procurement: Goods: 85 activities valued at Le 16,017,743 (sixteen million, seventeen thousand, seven hundred and forty-three Leones), representing 31% of the total procurement value. Services: 10 activities valued at Le 35,132,317 (thirty-five million, one hundred and thirty-two thousand, three hundred and seventeen Leones), representing 69% of the total procurement value.

7 (seven) activities, representing 7% of the total, with a combined value of Le 332,999 (three hundred and thirty-two thousand, nine hundred and ninety-nine Leones), had valid documents submitted by awardees, while 86 (eighty-six) activities, valued at Le 50,524,092 (fifty million, five hundred and twenty-four thousand, and ninety-two Leones), had no documents available. It has been noted that the entity does not submit monthly procurement reports using standard procurement forms six (SPF-6).

Based on the review, NIC has a robust procurement unit with the necessary facilities and legal frameworks in place. However, significant non-compliance issues were noted, including the execution of activities outside the approved procurement plan, lack of SPF-1 approvals, failure to maintain a contract register, and inadequate use of unique procurement numbers. These violations undermine transparency, accountability, and value for money principles. NIC's procurement systems exhibit strengths, such as the presence of a functioning procurement unit and committee, but urgent measures are needed to enhance compliance with the Public Procurement Act, 2016.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



National Insurance Company Limited (NIC) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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	95		51,150,060	
Procurement in the Approved Plan	8	8%	349,967	1%
Procurement Not in the Plan	87	92%	50,800,092	99%
Procurement Not Executed as in Plan	8	8%	349,967	1%
SPF-1 Approved	24	25%	9,319,904	18%
SPF-1 Not Approved	71	75%	41,830,156	82%
Source of Funding				
Government of Sierra Leone (GoSL)	3	3%	63,509	0.12%
Own Source Revenue	90	95%	51,067,858	99.84%
Donor	2	2%	18,693	0.04%
Categories of Procurement				
Goods	85	89%	16,017,743	31%
Services	10	11%	35,132,317	69%
Methods of Procurement				
National Competitive Bidding (NCB)	1	1%	276,000	0.54%
Request for Quotation (RFQ)	8	8%	349,967	0.68%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	85	89%	50,518,422	98.77%
Procurement Activities Executed with NO Methods Available	1	1%	5,670	0.01%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	1%	276,000	1%
Contract NOT Recorded in the Contract Register	95	100%	51,150,060	100%
Procurement Activities without Procurement Numbers	86	91%	50,524,092	99%
Contract Payments Done on Time	89	94%	51,101,511	99.9%
Contract Payments NOT Done on Time	6	6%	48,548	0.1%
Procurement Evaluated	86	91%	50,524,092	99%
Procurement Not Evaluated	9	9%	625,967	1%
Documents submitted by the Awardee valid	7	7%	332,999	1%
Documents submitted by the Awardee NOT Valid	2	2%	292,968	1%
Documents submitted by the Awardee NOT Available	86	91%	50,524,092	99%

NATIONAL MEDICAL SUPPLIES AGENCY (NMSA)

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 Medical Supplies Agency (NMSA) for the 2022 financial year. The review assessed compliance with procurement processes and legal requirements based on documentation provided by NMSA. NMSA reported a total of 17 (seventeen) procurement activities valued at Le 660,055,860 (six hundred and sixty million, fifty-five thousand, eight hundred and sixty Leones). These activities were funded through two main sources: Government of Sierra Leone (GoSL): 7 activities valued at Le 18,643,075 (eighteen million, six hundred and forty-three thousand, seventy-five Leones), representing 3% of the total procurement value. Donor Funding: 10 activities valued at Le 641,412,785 (six hundred and forty-one million, four hundred and twelve thousand, seven hundred and eighty-five Leones), representing 97% of the total procurement value.



All 17 procurement activities (100%) were part of the approved procurement plan, valued at Le 660,055,860. However, only 5 activities (29%) valued at Le 2,384,431 (two million, three hundred and eighty-four thousand, four hundred and thirty-one Leones) were executed in line with the approved plan. The remaining 12 activities (71%) valued at Le 657,671,429 (six hundred and fifty-seven million, six hundred and seventy-one thousand, four hundred and twenty-nine Leones) were executed contrary to the plan, which is a significant compliance issue. This contravenes Section 29 of the Public Procurement Act, 2016, which mandates alignment with approved procurement plans. The entity should have updated the procurement plan per Section 29(6) of the Act to reflect actual implementation.

The procurement methods applied were as follows: International Competitive Bidding (ICB): 7 activities valued at Le 18,643,075 (2.82% of the total value). National Competitive Bidding (NCB): 7 activities valued at Le 641,335,550 (97.16% of the total value). Request for Quotation (RFQ): 3 activities valued at Le 77,235 (0.01% of the total value).

Procurement activities fell into two main categories: Goods: 11 activities valued at Le 652,746,473 (99% of the total procurement value). Services: 6 activities valued at Le 7,309,387 (1% of the total procurement value).

NMSA does not submit monthly procurement reports using standard procurement form six (SPF-6), which undermines transparency. Regular submission of these reports is strongly recommended to enhance compliance. The absence of proper evaluation for 88% of procurement activities and non-recording of 12% in the contract register undermines transparency and accountability. Out of the 17 activities, 15 (fifteen) activities, valued at Le 20,623,272 (twenty million, six hundred and twenty-three thousand, two hundred and seventy-two Leones), were recorded in the contract register, while 2 (two) activities, valued at Le 639,432,588 (six hundred and thirty-nine million, four hundred and thirty-two thousand, five hundred and eighty-eight Leones), were not recorded. This lack of recording undermines transparency and accountability.

While NMSA demonstrated 100% inclusion of activities in the procurement plan, the high percentage (71%) of activities executed contrary to the plan underscores the need for better adherence to Section 29(6) of the Act. The absence of SPF-1 approval for 7 (seven) activities highlights gaps in compliance with budgetary authorization requirements. Failure to record 2 (two) high-value activities in the contract register undermines transparency. NMSA must ensure all procurement activities are properly documented. A lack of capacity training programs for procurement staff was observed. Implementing training programs can enhance staff efficiency and compliance.

The review revealed that while NMSA has an established and adequately staffed procurement unit with necessary facilities, significant gaps exist in the execution of procurement plans, approval processes, and record-keeping. These issues must be addressed to improve compliance with the Public Procurement Act of 2016 and ensure transparency, accountability, and value for money in procurement activities.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



National Medical Supplies Agency (NMSA) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		660,055,860	
Procurement in the Approved Plan	17	100%	660,055,860	100%
Procurement Executed as in Plan	5	29%	2,384,431	0%
Procurement Not Executed as in Plan	12	71%	657,671,429	100%
SPF-1 Approved	10	59%	641,412,785	97%
SPF-1 Not Approved	7	41%	18,643,075	3%
Source of Funding				
Government of Sierra Leone (GoSL)	7	41%	18,643,075	3%
Donor	10	59%	641,412,785	97%
Categories of Procurement				
Goods	11	65%	652,746,473	99%
Services	6	35%	7,309,387	1%
Methods of Procurement				
International Competitive Bidding (ICB)	7	41%	18,643,075	2.82%
National Competitive Bidding (NCB)	7	41%	641,335,550	97.16%
Request for Quotation (RFQ)	3	18%	77,235	0.01%
Contracts Recorded in the Contract Register				
Contract NOT Recorded in the Contract Register	2	12%	639,432,588	97%
Contract Payments Done on Time	17	100%	660,055,860	100%
Procurement Evaluated				
Procurement Not Evaluated	15	88%	20,623,272	3%
Documents submitted by the Awardee valid	16	94%	656,757,456	99.5%
Documents submitted by the Awardee NOT Valid	1	6%	3,298,405	0.5%

NATIONAL MINERAL AGENCY (NMA)

As mandated under Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a procurement review of the National Mineral Agency (NMA) for the 2022 financial year. The review assessed compliance with procurement processes and legal requirements based on documentation provided by NMA. The NMA reported a total of 126 (one hundred and twenty-six) procurement activities valued at Le 9,576,468,893 (nine billion, five hundred and seventy-six million, four hundred and sixty-eight thousand, eight hundred and ninety-three Leones). These activities were fully funded through Own Source Revenue, representing 100% of the total funding.

Of the total procurement activities, 102 (81%) activities valued at Le 9,000,621,033 (nine billion, six hundred and twenty-one thousand and thirty-three Leones) were included in the approved procurement plan. 24 (19%) activities valued at Le 575,847,860 (five hundred and seventy-five million, eight hundred and forty-seven thousand, eight hundred and sixty Leones) were executed outside the approved procurement plan, constituting 6% of the total value. The review identified that only 18 (14%) activities valued at Le



6,464,339,783 (six billion, four hundred and sixty-four million, three hundred and thirty-nine thousand, seven hundred and eighty-three Leones) were executed as per the approved procurement plan. However, 106 (84%) activities amounting to Le 3,112,129,105 (three billion, one hundred and twelve million, one hundred and twenty-nine thousand, one hundred and five Leones) deviated from the plan, which highlights significant non-compliance with Section 29 of the Public Procurement Act, 2016.

45 (36%) activities valued at Le 1,503,910,949 (one billion, five hundred and three million, nine hundred and ten thousand, nine hundred and forty-nine Leones) lacked SPF-1 approvals, indicating issues in budgetary authorization. 25 (20%) activities valued at Le 421,115,023 (four hundred and twenty-one million, one hundred and fifteen thousand, twenty-three Leones) were not recorded in the contract register, undermining transparency and accountability. 66 procurement activities, representing 52% of the total, were not evaluated. These activities were valued at Le 1,458,458,756 (one billion, four hundred and fifty-eight million, four hundred and fifty-eight thousand, seven hundred and fifty-six Leones), making up 15% of the total procurement value. The absence of proper evaluation for over half of the procurement activities undermines the principles of transparency, fairness, and accountability.

Procurement activities were categorized as follows: Goods: 80 (63%) activities valued at Le 2,149,041,668 (two billion, one hundred and forty-nine million, forty-one thousand, six hundred and sixty-eight Leones), accounting for 22% of the total value. Works: 4 (3%) activities valued at Le 140,426,225 (one hundred and forty million, four hundred and twenty-six thousand, two hundred and twenty-five Leones), representing 1% of the total value. Services: 42 (33%) activities valued at Le 7,287,001,000 (seven billion, two hundred and eighty-seven million, one thousand Leones), constituting 76% of the total value.

The procurement methods used were as follows: National Competitive Bidding (NCB): 1 (1%) activity valued at Le 6,027,426,000 (six billion, twenty-seven million, four hundred and twenty-six thousand Leones), representing 63% of the total value. Request for Quotation (RFQ): 108 (86%) activities valued at Le 3,308,435,909 (three billion, three hundred and eight million, four hundred and thirty-five thousand, nine hundred and nine Leones), representing 35% of the total value. Other Methods (e.g., Proforma Invoice, Internal Memo, Direct Sourcing): 15 (12%) activities valued at Le 239,106,969 (two hundred and thirty-nine million, one hundred and six thousand, nine hundred and sixty-nine Leones), constituting 2.5% of the total value. The excessive use of RFQs, particularly for 89 activities above the RFQ threshold valued at Le 3,308,399,620 (three billion, three hundred and eight million, three hundred and ninety-nine thousand, six hundred and twenty Leones), indicates significant splitting of procurement activities, which contravenes Section 37(2) of the Public Procurement Act, 2016.

73 (58%) activities valued at Le 1,680,097,738 (one billion, six hundred and eighty million, ninety-seven thousand, seven hundred and thirty-eight Leones) were executed without unique procurement numbers, making tracking and monitoring challenging. 20 (16%) activities valued at Le 6,593,130,805 (six billion, five hundred and ninety-three million, one hundred and thirty thousand, eight hundred and five Leones) experienced delayed payments. For 56 (44%) activities valued at Le 494,438,756 (four hundred and ninety-



four million, four hundred and thirty-eight thousand, seven hundred and fifty-six Leones), awardee documents were found to be invalid.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

National Mineral Agency (NMA) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	126		9,576,468,893	
Procurement in the Approved Plan	102	81%	9,000,621,033	94%
Procurement Not in the Plan	24	19%	575,847,860	6%
Procurement Executed as in Plan	18	14%	6,464,339,783	68%
Procurement Not Executed as in Plan	106	84%	3,112,129,105	32%
SPF-1 Approved	81	64%	8,072,557,944	84%
SPF-1 Not Approved	45	36%	1,503,910,949	16%
Source of Funding				
Own Source Revenue	126	100%	9,576,468,893	100%
Categories of Procurement				
Goods	80	63%	2,149,041,668	22%
Works	4	3%	140,426,225	1%
Services	42	33%	7,287,001,000	76%
Methods of Procurement				
National Competitive Bidding (NCB)	1	1%	6,027,426,000	62.94%
Request for Quotation (RFQ)	108	86%	3,308,435,909	34.55%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	15	12%	239,106,969	2.50%
Procurement Activities Executed with NO Methods Available	1	1%	1,500,016	0.02%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	1%	6,027,426,000	63%
Procurement above RFQ threshold Executed using RFQ	89	71%	3,308,399,620	35%
Contracts Recorded in the Contract Register	101	80%	9,155,353,870	96%
Contract NOT Recorded in the Contract Register	25	20%	421,115,023	4%
Procurement Activities without Procurement Numbers	73	58%	1,680,097,738	18%
Contract Payments Done on Time	106	84%	2,983,338,089	31%
Contract Payments NOT Done on Time	20	16%	6,593,130,805	69%
Procurement Evaluated	43	34%	7,877,403,153	82%
Procurement Not Evaluated	66	52%	1,458,458,756	15%
Documents submitted by the Awardee valid	53	42%	8,841,423,153	92%
Documents submitted by the Awardee NOT Valid	56	44%	494,438,756	5%
Documents submitted by the Awardee NOT Available	17	13%	240,606,985	3%

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 of the National Protected Area Authority (NPAA) for the 2022 financial year. The review assessed compliance with procurement processes and legal requirements based on documentation provided by NPAA. Based on the review, NPAA reported a total of 7 (seven) procurement activities valued at Le 295,360,844 (two hundred and ninety-five million, three hundred and sixty thousand, eight hundred and forty-four Leones). These activities were fully funded through the Government of Sierra Leone (GoSL).

The review shows that 6 (six) activities, representing 86% of the total procurement activities valued at Le 247,360,844 (two hundred and forty-seven million, three hundred and sixty thousand, eight hundred and forty-four Leones), were planned. However, 1 (one) activity, representing 14% of the number of activities amounting to Le 48,000,000 (forty-eight million Leones), was executed without being part of the approved procurement



plan. This constitutes a violation of Section 29 of the Public Procurement Act, 2016, which mandates that all procurement should align with an approved plan.

Further, the data reveals that 6 (six) activities, representing 86% of the activities amounting to Le 258,594,750 (two hundred and fifty-eight million, five hundred and ninety-four thousand, seven hundred and fifty Leones), were executed contrary to the approved procurement plan. This significant non-compliance raises concerns regarding efficient use of funds. The entity should have updated the plan as mandated in Section 29(6) of the Act to reflect actual implementation of procurement activities.

The review revealed that 5 (five) procurement activities, representing 71% of the total activities valued at Le 242,042,094 (two hundred and forty-two million, forty-two thousand and ninety-four Leones), had SPF-1 approval. However, 2 (two) activities, representing 29% of the total, valued at Le 53,318,750 (fifty-three million, three hundred and eighteen thousand, seven hundred and fifty Leones), lacked SPF-1 approval. This non-compliance indicates issues in budgetary authorization and confirms the need for adherence to established procurement procedures. Additionally, 4 (four) activities, representing 57% of the total procurement activities valued at Le 205,276,000 (two hundred and five million, two hundred and seventy-six thousand Leones), were recorded in the contract register. However, 3 (three) activities, representing 43% of the total, valued at Le 90,084,844 (ninety million, eighty-four thousand, eight hundred and forty-four Leones), were not recorded. This lack of documentation undermines transparency and accountability.

The procurement methods used were predominantly Request for Quotation (RFQ), which accounted for 6 (six) activities valued at Le 247,360,844 (two hundred and forty-seven million, three hundred and sixty thousand, eight hundred and forty-four Leones), representing 84% of the total value. One (1) activity valued at Le 48,000,000 (forty-eight million Leones), representing 16%, was executed without an identifiable procurement method. The excessive reliance on RFQs indicates a lack of proper planning and potential splitting of procurement activities, contrary to Section 37(2) of the Public Procurement Act, 2016.

The procurement activities of NPAA for the financial year 2022 encompassed two main categories: Goods and Services. Goods: 5 (five) activities amounting to Le 213,542,094 (two hundred and thirteen million, five hundred and forty-two thousand, ninety-four Leones), representing 72% of the total procurement value. Services: 2 (two) activities amounting to Le 81,818,750 (eighty-one million, eight hundred and eighteen thousand, seven hundred and fifty Leones), representing 28% of the total procurement value.

The review revealed that 2 (two) contracts, representing 29% of the total contracts valued at Le 28,776,000 (twenty-eight million, seven hundred and seventy-six thousand Leones), had payments made on time. However, 5 (five) contracts, representing 71% of the total contracts valued at Le 266,584,844 (two hundred and sixty-six million, five hundred and eighty-four thousand, eight hundred and forty-four Leones), had delayed payments. None of the 7 (seven) procurement activities, valued at Le 295,360,844 (two hundred and ninety-five million, three hundred and sixty thousand, eight hundred and forty-four Leones), underwent proper evaluation.



Based on the findings, NPAA must ensure all procurement activities align with an approved plan, updating the plan as required to reflect actual implementation. Ensure all procurement activities obtain SPF-1 approval to confirm budgetary authorization. Record all procurement activities in the contract register to enhance transparency and accountability. Reduce reliance on RFQs and avoid splitting procurement activities to ensure adherence to legal requirements.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

National Protected Area Authority (NPAA) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	No			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	No			
Contract Register 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		295,360,844	
Procurement in the Approved Plan	6	86%	247,360,844	84%
Procurement Not in the Plan	1	14%	48,000,000	16%
Procurement Executed as in Plan	1	14%	36,766,094	12%
Procurement Not Executed as in Plan	6	86%	258,594,750	88%
SPF-1 Approved	5	71%	242,042,094	82%
SPF-1 Not Approved	2	29%	53,318,750	18%
Source of Funding				
Government of Sierra Leone (GoSL)	7	100%	295,360,844	100%
Categories of Procurement				
Goods	5	71%	213,542,094	72%
Services	2	29%	81,818,750	28%
Methods of Procurement				
Request for Quotation (RFQ)	6	86%	247,360,844	84%
Procurement Activities Executed with NO Methods Available	1	14%	48,000,000	16%
Contracts Recorded in the Contract Register	4	57%	205,276,000	70%
Contract NOT Recorded in the Contract Register	3	43%	90,084,844	30%
Contract Payments Done on Time	2	29%	28,776,000	10%
Contract Payments NOT Done on Time	5	71%	266,584,844	90%
Procurement Not Evaluated	7	100%	295,360,844	100%
Documents submitted by the Awardee valid	5	71%	242,042,094	82%
Documents submitted by the Awardee NOT Valid	1	14%	5,318,750	2%
Documents submitted by the Awardee NOT Available	1	14%	48,000,000	16%

NATIONAL REVENUE AUTHORITY (NRA)

The procurement activities conducted by the National Revenue Authority (NRA) for the 2022 financial year reveal several key compliance issues that must be addressed to ensure alignment with the Public Procurement Act, 2016. While a majority of the procurement activities were planned and funded through Own Source Revenue, significant deviations from the approved procurement plan and non-compliance with



essential procurement procedures, such as the failure to evaluate procurement and the overuse of Request for Quotations (RFQs), have been noted. Furthermore, there were issues with the timeliness of contract payments and the lack of approval for SPF-1 in all procurement activities. This non-compliance undermines the transparency, accountability, and efficiency of the procurement process.

For the year 2022, NRA reported a total of 52 procurement activities with a total value of Le 1,163,351,546 (one billion, one hundred and sixty-three million, three hundred and fifty-one thousand, five hundred and forty-six Leones). These activities were entirely funded through the NRA's Own Source Revenue. Out of the 52 activities, 35 (67%) were in the approved procurement plan, amounting to Le 1,158,986,983 (one billion, one hundred and fifty-eight million, nine hundred and eighty-six thousand, nine hundred and eighty-three Leones), representing 99.6% of the total procurement value. Seven (7) activities, representing 13% of the total, valued at Le 4,364,563 (four million, three hundred and sixty-four thousand, five hundred and sixty-three Leones), were executed outside the approved procurement plan, constituting 0.4% of the total procurement value. This constitutes a violation of Section 29 of the Public Procurement Act, 2016, which mandates alignment with the approved procurement plan.

Eight (8) activities, representing 15% of the total, were executed as per the approved procurement plan, valued at Le 19,313,052 (nineteen million, three hundred and thirteen thousand, fifty-two Leones), amounting to just 2% of the total procurement value. Thirty (30) activities, representing 58% of the total, valued at Le 1,139,988,394 (one billion, one hundred and thirty-nine million, nine hundred and eighty-eight thousand, three hundred and ninety-four Leones), were executed contrary to the approved procurement plan, which constitutes a significant concern for procurement compliance.

All 52 procurement activities lacked SPF-1 approval, which is necessary to confirm the availability of funds and initiate the procurement process. This lack of approval suggests non-compliance with the established budgetary authorization processes. 49 of the 52 contracts (94%) were recorded in the contract register, totaling Le 1,163,312,655 (one billion, one hundred and sixty-three million, three hundred and twelve thousand, six hundred and fifty-five Leones), representing 99.997% of the total procurement value. However, 3 contracts (6%) valued at Le 38,891 (thirty-eight thousand, eight hundred and ninety-one Leones) were not recorded, violating procurement transparency principles.

Procurement Methods: National Competitive Bidding (NCB) was used for 6 activities (12%), valued at Le 21,045,777 (twenty-one million, forty-five thousand, seven hundred and seventy-seven Leones), representing 2% of the total procurement value. Request for Quotation (RFQ) was used for 46 activities (88%), valued at Le 1,142,305,769 (one billion, one hundred and forty-two million, three hundred and five thousand, seven hundred and sixty-nine Leones), representing 98% of the total procurement value. The excessive use of RFQs, especially for procurement above the RFQ threshold, raises concerns about proper planning and execution, suggesting that procurement splitting may have occurred in violation of Section 37 (2) of the Public Procurement Act, 2016.

The procurement activities were categorized as follows: Goods: 33 activities valued at Le 632,208,181 (Six Hundred and Thirty-Two Million, Two Hundred and Eight Thousand, One Hundred and Eighty-One Leones), representing 63% of the total number of activities



and 54.34% of the total procurement value. Works: 5 activities valued at Le 340,605 (Three Hundred and Forty Thousand, Six Hundred and Five Leones), representing 10% of the total number of activities and 0.03% of the total procurement value. Services: 14 activities valued at Le 530,802,760 (Five Hundred and Thirty Million, Eight Hundred and Two Thousand, Seven Hundred and Sixty Leones), representing 27% of the total number of activities and 45.63% of the total procurement value.

Payments for 41 contracts (79%) were made on time, totaling Le 1,162,481,079 (one billion, one hundred and sixty-two million, four hundred and eighty-one thousand, seventy-nine Leones), representing 99.9% of the total procurement value. However, 11 contracts (21%) valued at Le 870,467 (eight hundred and seventy thousand, four hundred and sixty-seven Leones) were not paid on time. Only 6 procurement activities (12%) were evaluated, valued at Le 21,045,777 (twenty-one million, forty-five thousand, seven hundred and seventy-seven Leones), representing 2% of the total procurement value. The remaining 46 activities (88%), valued at Le 1,142,305,769 (one billion, one hundred and forty-two million, three hundred and five thousand, seven hundred and sixty-nine Leones), were not evaluated, which constitutes a significant breach of procurement best practices.

The procurement activities of the National Revenue Authority in 2022 demonstrate significant non-compliance with several key provisions of the Public Procurement Act, 2016. The issues highlighted such as procurement executed outside the approved plan, lack of SPF-1 approval, excessive use of RFQs, and the absence of procurement evaluations pose risks to the efficiency, transparency, and accountability of the procurement process.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

National Revenue Authority (NRA) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	52		1,163,351,546	
Procurement in the Approved Plan	35	67%	1,158,986,983	99.6%
Procurement Not in the Plan	7	13%	4,364,563	0.4%
Procurement Executed as in Plan	8	15%	19,313,052	2%
Procurement Not Executed as in Plan	30	58%	1,139,988,394	98%
SPF-1 Not Approved	52	100%	1,163,351,546	100%
Source of Funding				
Own Source Revenue	52	100%	1,163,351,546	100%
Categories of Procurement				
Goods	33	63%	632,208,181	54.34%
Works	5	10%	340,605	0.03%
Services	14	27%	530,802,760	45.63%
Methods of Procurement				
National Competitive Bidding (NCB)	6	12%	21,045,777	2%
Request for Quotation (RFQ)	46	88%	1,142,305,769	98%
Procurement above RFQ threshold Executed using RFQ	15	29%	1,141,238,103	98%
Contracts Recorded in the Contract Register	49	94%	1,163,312,555	99.997%
Contract NOT Recorded in the Contract Register	3	6%	38,891	0.003%
Contract Payments Done on Time	41	79%	1,162,481,079	99.9%
Contract Payments NOT Done on Time	11	21%	870,467	0.1%
Procurement Evaluated	6	12%	21,045,777	2%
Procurement Not Evaluated	46	88%	1,142,305,769	98%
Documents submitted by the Awardee valid	52	100%	1,163,351,546	100%



Compliance Statement: The NRA has not fully complied with procurement regulations in the 2022 financial year. Key non-compliance issues include misalignment with the approved procurement plan, lack of SPF-1 approval, and delayed contract payments. Immediate corrective actions are recommended to ensure future adherence to legal requirements and improve the overall efficiency and integrity of procurement processes.

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) for the 2022 financial year. The review assessed compliance with procurement processes and legal requirements based on documentation provided by NASSIT.

NASSIT reported a total of 87 procurement activities, valued at Le 25,302,294 (twenty-five million, three hundred and two thousand, two hundred and ninety-four Leones). All procurement activities were funded through Own Source Revenue, with a total of Le 25,302,294 (twenty-five million, three hundred and two thousand, two hundred and ninety-four Leones), representing 100% of the total procurement value.

Of the 87 activities reviewed, 9 activities, amounting to Le 20,409,817 (twenty million, four hundred and nine thousand, eight hundred and seventeen Leones), were executed according to the approved procurement plan. However, the remaining 78 activities, representing 90% of the procurement activities, valued at Le 4,892,477 (four million, eight hundred and ninety-two thousand, four hundred and seventy-seven Leones), were executed contrary to the approved procurement plan, a clear violation of Section 29 of the Public Procurement Act of 2016.

Procurement Categories: Goods: 68 activities (78% of the total procurement) valued at Le 10,250,928 (ten million, two hundred and fifty thousand, nine hundred and twenty-eight Leones), representing 41% of the total procurement value. Works: 10 activities (11% of the total procurement) valued at Le 14,187,897 (fourteen million, one hundred and eighty-seven thousand, eight hundred and ninety-seven Leones), representing 56% of the total procurement value. Services: 9 activities (10% of the total procurement) valued at Le 863,469 (eight hundred and sixty-three thousand, four hundred and sixty-nine Leones), representing 3% of the total procurement value.

Procurement Methods Used: International Competitive Bidding (ICB): 1 activity (1% of the total procurement) valued at Le 13,549,223 (thirteen million, five hundred and forty-nine thousand, two hundred and twenty-three Leones), representing 54% of the total procurement value. National Competitive Bidding (NCB): 8 activities (9% of the total procurement) valued at Le 6,860,594 (six million, eight hundred and sixty thousand, five hundred and ninety-four Leones), representing 27% of the total procurement value. Request for Quotation (RFQ): 78 activities (90% of the total procurement) valued at Le 4,892,477 (four million, eight hundred and ninety-two thousand, four hundred and seventy-seven Leones), representing 19% of the total procurement value. Procurement



above RFQ threshold Executed using RFQ: 7 activities (8% of the total procurement) valued at Le 1,052,507 (one million, fifty-two thousand, five hundred and seven Leones), representing 4% of the total procurement value.

NASSIT has significant issues with adherence to procurement plans, with 90% of activities executed outside of the approved plan, which violates Section 29 of the Public Procurement Act, 2016. While the majority of activities (95%) received SPF-1 approval, 5% of activities were executed without this essential approval, which undermines the transparency of the procurement process. concerning reliance on RFQ (90% of activities) suggests a lack of strategic planning and execution. The excessive use of RFQs also points to potential splitting of procurement activities, which contravenes Section 37 (2) of the Public Procurement Act, 2016. A small proportion (6%) of procurement activities were evaluated, raising concerns over the effectiveness and integrity of the procurement process. NASSIT demonstrated full compliance with contract registration and timely payments, but the lack of full compliance with evaluation and awardee documentation submission needs to be addressed to improve procurement effectiveness.

NASSIT must ensure that procurement activities are executed in accordance with the approved procurement plan, as required by Section 29 of the Public Procurement Act, 2016. NASSIT should conduct evaluations for all procurement activities to improve transparency, accountability, and value for money. The use of RFQs should be reduced, with a focus on more competitive and transparent methods such as NCB and ICB. NASSIT should ensure that all awardee documentation is valid to maintain procurement integrity.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

National Social Security and Insurance Trust (NASSIT) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	87		25,302,294	
Procurement in the Approved Plan	87	100%	25,302,294	100%
Procurement Executed as in Plan	9	10%	20,409,817	81%
Procurement Not Executed as in Plan	78	90%	4,892,477	19%
SPF-1 Approved	83	95%	24,353,294	96%
SPF-1 Not Approved	4	5%	949,000	4%
Source of Funding				
Own Source Revenue	87	100%	25,302,294	100%
Categories of Procurement				
Goods	68	78%	10,250,928	41%
Works	10	11%	14,187,897	56%
Services	9	10%	863,469	3%
Methods of Procurement				
International Competitive Bidding (ICB)	1	1%	13,549,223	54%
National Competitive Bidding (NCB)	8	9%	6,860,594	27%
Request for Quotation (RFQ)	78	90%	4,892,477	19%
Procurement above RFQ threshold Executed using RFQ	7	8%	1,052,507	4%
Contracts Recorded in the Contract Register	87	100%	25,302,294	100%
Contract Payments Done on Time	87	100%	25,302,294	100%
Procurement Evaluated	5	6%	19,440,217	77%
Procurement Not Evaluated	82	94%	5,862,077	23%
Documents submitted by the Awardee valid	86	99%	25,012,294	99%
Documents submitted by the Awardee NOT Valid	1	1%	290,000	1%

Compliance Statement: Based on the review of NASSIT's procurement activities for the 2022 financial year, the organization is non-compliant with certain provisions of the Public Procurement Act, 2016, particularly regarding the execution of procurement activities outside the approved plan, the over-reliance on RFQs, and the lack of procurement



evaluations. It is recommended that NASSIT take immediate corrective actions to ensure full compliance with the procurement regulations, improve transparency, and enhance the effectiveness of the procurement process in future years.

NATIONAL SPORT AUTHORITY (NSA)

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 Sport Authority (NSA) for the 2022 financial year. This review assessed NSA's compliance with procurement processes and legal requirements based on the documentation provided. For the 2022 financial year, NSA reported a total of 4 (four) procurement activities valued at Le 439,636,316 (four hundred and thirty-nine million, six hundred and thirty-six thousand, three hundred and sixteen Leones). All these activities were funded by the Government of Sierra Leone (GoSL), representing 100% of the total procurement value.

Out of the 4 procurement activities, 3 (three) activities, representing 75%, were planned and executed in line with the approved procurement plan, amounting to Le 439,628,538 (four hundred and thirty-nine million, six hundred and twenty-eight thousand, five hundred and thirty-eight Leones), representing 99.998% of the total value. 1 (one) activity, amounting to Le 7,778 (seven thousand, seven hundred and seventy-eight Leones), representing 0.002% of the total procurement value, was executed without being part of the approved procurement plan, constituting a violation of Section 29 of the Public Procurement Act, 2016, which mandates that all procurement activities align with an approved plan.

All 4 (four) activities, amounting to Le 439,636,316 (four hundred and thirty-nine million, six hundred and thirty-six thousand, three hundred and sixteen Leones), were executed using the Request for Quotation (RFQ) method. This raised concerns about potential lack of proper planning, as RFQ is typically used for smaller, less complex procurements, and its excessive use may suggest issues with procurement splitting and a lack of strategic planning, contrary to Section 37(2) of the Public Procurement Act, 2016. However, contract payments were not made on time for 2 (two) activities, representing 50% of the total procurement activities. These delayed payments amounted to Le 404,628,538 (four hundred and four million, six hundred and twenty-eight thousand, five hundred and thirty-eight Leones), which represents 92% of the total contract payments. Only 2 (two) activities, valued at Le 35,007,778 (thirty-five million, seven thousand, seven hundred and seventy-eight Leones), had payments made on time, representing 8% of the total payments.

None of the procurement activities received SPF-1 approval, which is required for confirming the availability of funds and initiating the procurement process. This non-compliance suggests issues with budgetary authorization and a failure to adhere to established procurement procedures. All 4 (four) procurement activities were recorded in the contract register, indicating proper documentation and record-keeping.



None of the 4 procurement activities were evaluated, which violates the principles of transparency and accountability. Regarding awardee documentation, 2 (two) activities had valid documents, amounting to Le 404,628,538 (four hundred and four million, six hundred and twenty-eight thousand, five hundred and thirty-eight Leones), representing 92% of the total value. However, the remaining 2 (two) activities, valued at Le 35,007,778 (thirty-five million, seven thousand, seven hundred and seventy-eight Leones), had invalid documents, representing 8% of the total procurement value.

Based on the procurement review, the National Sport Authority (NSA) for the 2022 financial year demonstrated significant compliance issues with procurement regulations. Key concerns include, 25% of procurement activities were executed outside of the approved plan, violating Section 29 of the Public Procurement Act, 2016. The use of RFQs for all procurements raises concerns about inadequate planning and procurement splitting, which contravenes Section 37(2) of the Public Procurement Act, 2016. None of the procurement activities were evaluated, undermining transparency and accountability.

It is recommended that NSA take corrective actions to ensure strict adherence to procurement planning, approval processes, and timely payments, while improving procurement evaluation and documentation practices to enhance transparency, accountability, and overall compliance with the Public Procurement Act, 2016.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

National Sport Authority (NSA) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		439,636,316	
Procurement in the Approved Plan	3	75%	439,628,538	99.998%
Procurement Not in the Plan	1	25%	7,778	0.002%
Procurement Not Executed as in Plan	4	100%	439,636,316	100%
SPF-1 Not Approved	4	100%	439,636,316	100%
Source of Funding				
Government of Sierra Leone (GoSL)	4	100%	439,636,316	100%
Categories of Procurement				
Goods	4	100%	439,636,316	100%
Methods of Procurement				
Request for Quotation (RFQ)	4	100%	439,636,316	100%
Procurement above RFQ threshold Executed using RFQ	3	75%	439,628,538	100%
Contracts Recorded in the Contract Register	4	100%	439,636,316	100%
Contract Payments Done on Time	2	50%	35,007,778	8%
Contract Payments NOT Done on Time	2	50%	404,628,538	92%
Procurement Not Evaluated	4	100%	439,636,316	100%
Documents submitted by the Awardee valid	2	50%	404,628,538	92%
Documents submitted by the Awardee NOT Valid	2	50%	35,007,778	8%



NATIONAL TELECOMMUNICATIONS COMMISSION (NATCOM)

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 Telecommunications Commission (NATCOM) for the 2022 financial year. This review assessed compliance with procurement processes and legal requirements based on documentation provided by NATCOM.

In the 2022 financial year, NATCOM reported a total of 48 procurement activities, valued at Le 502,235,452 (five hundred and two million, two hundred and thirty-five thousand, four hundred and fifty-two Leones). These activities were funded through the following sources: Government of Sierra Leone (GoSL): 4 activities valued at Le 21,697,095 (twenty-one million, six hundred and ninety-seven thousand, ninety-five Leones), representing 4% of the total. Own Source Revenue: 44 activities valued at Le 480,538,357 (four hundred and eighty million, five hundred and thirty-eight thousand, three hundred and fifty-seven Leones), representing 96% of the total.

The review revealed the following compliance findings regarding NATCOM's procurement activities. 22 activities, representing 46% of the total, were in the approved procurement plan, valued at Le 1,658,104 (one million, six hundred and fifty-eight thousand, one hundred and four Leones). However, 26 activities (54% of the total) valued at Le 500,577,348 (five hundred million, five hundred and seventy-seven thousand, three hundred and forty-eight Leones) were executed without being part of the approved procurement plan. This represents a significant violation of Section 29 of the Public Procurement Act of 2016, which mandates that all procurement must align with an approved plan.

3 activities, representing 6% of the total, were executed as per the approved plan, amounting to Le 213,975 (two hundred and thirteen thousand, nine hundred and seventy-five Leones). 29 activities, representing 60% of the total, were executed contrary to the approved procurement plan, amounting to Le 1,821,212 (one million, eight hundred and twenty-one thousand, two hundred and twelve Leones). 8 activities, representing 17% of the total, did not have SPF-1 approval, amounting to Le 3,294,690 (three million, two hundred and ninety-four thousand, six hundred and ninety Leones), which is 1% of the total procurement value.

Procurement Categories: Goods: 21 activities, representing 44% of the total, valued at Le 471,069,457 (four hundred and seventy-one million, sixty-nine thousand, four hundred and fifty-seven Leones), accounting for 94% of the total procurement value. Works: 1 activity, representing 2% of the total, valued at Le 59,146 (fifty-nine thousand, one hundred and forty-six Leones), accounting for 0% of the total procurement value. Services: 26 activities, representing 54% of the total, valued at Le 31,106,848 (thirty-one million, one hundred and six thousand, eight hundred and forty-eight Leones), accounting for 6% of the total procurement value.

All 48 activities (100%) were executed using the Request for Quotation (RFQ) method, totaling Le 502,235,452 (five hundred and two million, two hundred and thirty-five



thousand, four hundred and fifty-two Leones). The excessive use of RFQs raises concerns about proper planning and execution, potentially leading to procurement splitting, which violates Section 37(2) of the Public Procurement Act of 2016. This undermines the principles of transparency, accountability, fairness, and value for money.

All 48 activities (100%) were executed without being recorded in the contract register, which violates transparency and tracking standards. Payments for all 48 activities were made on time, totaling Le 502,235,452 (five hundred and two million, two hundred and thirty-five thousand, four hundred and fifty-two Leones). All 48 activities (100%) had valid documents submitted by the awardees, totaling Le 502,235,452 (five hundred and two million, two hundred and thirty-five thousand, four hundred and fifty-two Leones).

Only 1 activity (2%) was evaluated, valued at Le 93,623 (ninety-three thousand, six hundred and twenty-three Leones), representing 0% of the total procurement value. 47 activities (98%) valued at Le 502,141,829 (five hundred and two million, one hundred and forty-one thousand, eight hundred and twenty-nine Leones), representing 100% of the total procurement value, were not evaluated.

NATCOM should ensure all procurement activities are aligned with an approved procurement plan, as required by the Public Procurement Act. The procurement process should be more transparent, and efforts should be made to avoid excessive use of RFQs, which may indicate improper planning and splitting of procurements. The regular submission of SPF-6 reports should be ensured to enhance transparency and accountability in procurement processes. It is crucial to maintain a contract register and ensure procurement evaluations are conducted regularly.

While the Commission maintains a procurement unit with the necessary resources, the procurement process shows significant gaps in planning, execution, approval, and evaluation. These issues highlight the need for better adherence to procurement regulations to ensure transparency, accountability, and the optimal use of public funds.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

National Telecommunications Commission (NATCOM) 2022 Procurements Overview		
Indicators	Outcomes (Yes/No)	
Procurement Systems Review		
Established Procurement Unit	Yes	
Procurement Staff Available	Yes	
Conducive Procurement Office	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	
Capacity Training Program for Procurement Staff	No	
Functioning Procurement Committee Available	Yes	
Legal Framework Available (PP Act, Regulation, Manual)	Yes	
Goods Received and Inspection Committee Available	Yes	
Contract Register 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	48		502,235,452	
Procurement in the Approved Plan	22	46%	1,658,104	0.3%
Procurement Not in the Plan	26	54%	500,577,348	99.7%
Procurement Executed as in Plan	3	6%	213,975	0.0%
Procurement Not Executed as in Plan	29	60%	1,821,212	0.4%
SPF-1 Approved	40	83%	498,940,762	99.3%
SPF-1 Not Approved	8	17%	3,294,690	0.7%
Source of Funding				
Government of Sierra Leone (GoSL)	4	8%	21,697,095	4%
Own Source Revenue	44	92%	480,538,357	96%
Categories of Procurement				
Goods	21	44%	471,069,457	93.79%
Works	1	2%	59,146	0.01%
Services	26	54%	31,106,848	6.19%
Methods of Procurement				
Request for Quotation (RFQ)	48	100%	502,235,452	100%
Contract NOT Recorded in the Contract Register	48	100%	502,235,452	100%
Contract Payments Done on Time	48	100%	502,235,452	100%
Procurement Evaluated	1	2%	93,623	0.02%
Procurement Not Evaluated	47	98%	502,141,829	99.98%
Documents submitted by the Awardee valid	48	100%	502,235,452	100%

NATIONAL TOURIST BOARD (NTB)

The National Public Procurement Authority (NPPA), under Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review for the National Tourist Board (NTB) for the 2022 financial year. This review assessed compliance with procurement processes and legal requirements based on the documentation provided by NTB. In the 2022 financial year, NTB reported a total of 25 (twenty-five) procurement activities valued at Le 658,810,317 (six hundred and fifty-eight million, eight hundred and ten thousand, three hundred and seventeen Leones). All procurement activities were funded through the Government of Sierra Leone (GoSL).

The review shows that 13 (thirteen) activities, representing 52% of the total procurement activities, with a total value of Le 340,609,960 (three hundred and forty million, six hundred and nine thousand, nine hundred and sixty Leones), were executed as part of the approved procurement plan. However, 12 (twelve) activities, representing 48% of the total activities, valued at Le 318,200,357 (three hundred and eighteen million, two hundred thousand, three hundred and fifty-seven Leones), were executed without being part of the approved procurement plan. This constitutes a violation of Section 29 of the Public Procurement Act of 2016, which mandates all procurement to be aligned with an approved plan.

The procurement methods employed were predominantly Request for Quotation (RFQ), with all 25 activities executed using this method. This raises concerns regarding proper planning and execution, as RFQs can be seen as a sign of fragmented procurement practices and lack of strategic sourcing. Such extensive use of RFQs may indicate the splitting of procurement activities, which contravenes Section 37(2) of the Public Procurement Act, 2016, and undermines transparency, accountability, fairness, and value for money principles.



The procurement activities of NTB were primarily focused on services, which accounted for 21 (twenty-one) activities, valued at Le 619,957,981 (six hundred and nineteen million, nine hundred and fifty-seven thousand, nine hundred and eighty-one Leones). This category made up 94% of the total procurement value. Goods accounted for 4 (four) activities, amounting to Le 38,852,336 (thirty-eight million, eight hundred and fifty-two thousand, three hundred and thirty-six Leones), representing 6% of the total procurement value.

12 (twelve) activities were executed without being part of the approved procurement plan, which is a significant compliance issue. All 25 procurement activities lacked SPF-1 approval, which is essential for confirming the availability of funds and initiating procurement processes. 1 (one) activity valued at Le 82,577 (eighty-two thousand, five hundred and seventy-seven Leones) was not recorded in the contract register. This is a breach of transparency requirements. 1 (one) activity valued at Le 61,898 (sixty-one thousand, eight hundred and ninety-eight Leones) was implemented without unique procurement numbers, undermining tracking and transparency. 9 (nine) contracts, representing 36% of the total contract payments, valued at Le 173,878,843 (one hundred and seventy-three million, eight hundred and seventy-eight thousand, eight hundred and forty-three Leones), were not paid on time.

None of the procurement activities were evaluated, which represents a major failure in ensuring procurement processes are reviewed for fairness and value for money. 14 (fourteen) activities had awardee documents that were not valid, accounting for 64% of the total procurement value. This indicates a significant gap in verifying the eligibility and credibility of awardees.

The procurement activities of NTB in the 2022 financial year demonstrate several compliance issues. Key violations include procurement activities executed without being part of the approved plan, lack of SPF-1 approval for all activities, failure to record contracts in the contract register, and delays in contract payments. Additionally, the extensive use of RFQs and the failure to evaluate procurement activities undermine transparency, accountability, and efficiency.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

National Tourist Board (NTB) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		658,810,317	
Procurement in the Approved Plan	13	52%	340,609,960	52%
Procurement Not in the Plan	12	48%	318,200,357	48%
Procurement Executed as in Plan	1	4%	55,200,000	8%
Procurement Not Executed as in Plan	12	48%	317,492,537	48%
SPF-1 Not Approved	25	100%	658,810,317	100%
Source of Funding				
Government of Sierra Leone (GoSL)	25	100%	658,810,317	100%
Categories of Procurement				
Goods	4	16%	38,852,336	6%
Services	21	84%	619,957,981	94%
Methods of Procurement				
Request for Quotation (RFQ)	25	100%	658,810,317	100%
Contracts Recorded in the Contract Register	24	96%	658,727,740	99.99%
Contract NOT Recorded in the Contract Register	1	4%	82,577	0.01%
Procurement Activities without Procurement Numbers	1	4%	61,898	0.01%
Contract Payments Done on Time	16	64%	484,931,474	74%
Contract Payments NOT Done on Time	9	36%	173,878,843	26%
Procurement Not Evaluated	25	100%	658,810,317	100%
Documents submitted by the Awardee valid	11	44%	233,928,913	36%
Documents submitted by the Awardee NOT Valid	14	56%	424,881,404	64%

NATIONAL YOUTH COMMISSION (NAYCOM)

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 Youth Commission (NAYCOM) for the 2022 financial year. This review assessed NAYCOM's compliance with procurement processes and legal requirements based on the documentation provided. NAYCOM reported a total of 20 procurement activities for the 2022 financial year, valued at Le 819,995 (eight hundred and nineteen thousand, nine hundred and ninety-five Leones). Of these activities, 7 (seven) were funded through the Government of Sierra Leone (GoSL), amounting to Le 392,257 (three hundred and ninety-two thousand, two hundred and fifty-seven Leones), representing 48% of the total value. The remaining 13 (thirteen) activities, funded through donor contributions, amounted to Le 427,738 (four hundred and twenty-seven thousand, seven hundred and thirty-eight Leones), representing 52% of the total procurement value.

The review found that 7 activities (35% of the total) valued at Le 340,236 (three hundred and forty thousand, two hundred and thirty-six Leones) were included in the approved procurement plan, representing 41% of the total procurement value. 13 activities (65% of the total) valued at Le 479,759 (four hundred and seventy-nine thousand, seven hundred and fifty-nine Leones) were executed outside the approved procurement plan, which is a violation of Section 29 of the Public Procurement Act of 2016, which mandates that all procurement activities should align with an approved procurement plan. The failure to



execute procurement activities as per the approved plan is a significant compliance issue, with 7 activities (35%) valued at Le 454,635 (four hundred and fifty-four thousand, six hundred and thirty-five Leones) executed contrary to the approved procurement plan.

18 activities (90% of the total) valued at Le 708,466 (seven hundred and eight thousand, four hundred and sixty-six Leones) were executed with SPF-1 approval, confirming the availability of funds. However, 2 activities (10%) valued at Le 111,529 (one hundred and eleven thousand, five hundred and twenty-nine Leones) were executed without SPF-1 approval, indicating a lack of budgetary authorization and a violation of procurement procedures. Additionally, 2 activities (10%) valued at Le 43,880 (forty-three thousand, eight hundred and eighty Leones) lacked procurement numbers, undermining transparency and making tracking difficult. Furthermore, 7 activities (35%) valued at Le 283,164 (two hundred and eighty-three thousand, one hundred and sixty-four Leones) were not recorded in the contract register, which is a serious non-compliance issue.

NAYCOM employed the following procurement methods: National Competitive Bidding (NCB): 4 activities, valued at Le 285,433 (two hundred and eighty-five thousand, four hundred and thirty-three Leones), representing 35% of the total procurement value. Request for Quotation (RFQ): 15 activities, valued at Le 426,913 (four hundred and twenty-six thousand, nine hundred and thirteen Leones), representing 52% of the total procurement value. Procurement executed with no formal procurement method: 1 activity, valued at Le 107,649 (one hundred and seven thousand, six hundred and forty-nine Leones), representing 13% of the total procurement value. The heavy reliance on RFQs raises concerns about procurement planning and execution, indicating potential issues with proper planning and procurement splitting, which violates Section 37(2) of the Public Procurement Act, 2016.

The review found that 19 activities (95%) valued at Le 712,346 (seven hundred and twelve thousand, three hundred and forty-six Leones) had contract payments made on time, representing 87% of the total procurement value. 1 activity (5%) valued at Le 107,649 (one hundred and seven thousand, six hundred and forty-nine Leones) had contract payments delayed, representing 13% of the total procurement value.

Regarding procurement evaluation, only 1 activity (5%) valued at Le 107,649 (one hundred and seven thousand, six hundred and forty-nine Leones) was evaluated, while 19 activities (95%) valued at Le 712,346 (seven hundred and twelve thousand, three hundred and forty-six Leones) were not evaluated, which raises concerns about accountability and transparency in the procurement process. 8 activities (40%) valued at Le 282,972 (two hundred and eighty-two thousand, nine hundred and seventy-two Leones) had valid documents submitted by the awardee, representing 35% of the total procurement value. 11 activities (55%) valued at Le 429,374 (four hundred and twenty-nine thousand, three hundred and seventy-four Leones) had invalid documents, representing 52% of the total procurement value. 1 activity (5%) valued at Le 107,649 (one hundred and seven thousand, six hundred and forty-nine Leones) had missing documents, representing 13% of the total procurement value.

These findings demonstrate serious issues with compliance in NAYCOM's procurement practices, which require urgent attention to ensure better planning, execution, and adherence to the legal framework. It is recommended that NAYCOM improve its



procurement planning, ensure proper approvals and documentation, and enforce more stringent controls to meet procurement standards and regulations.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

National Youth Commission (NAYCOM) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		819,995	
Procurement in the Approved Plan	7	35%	340,236	41%
Procurement Not in the Plan	13	65%	479,759	59%
Procurement Not Executed as in Plan	7	35%	454,635	55%
SPF-1 Approved	18	90%	708,466	86%
SPF-1 Not Approved	2	10%	111,529	14%
Source of Funding				
Government of Sierra Leone (GoSL)	7	35%	392,257	48%
Donor	13	65%	427,738	52%
Categories of Procurement				
Goods	12	60%	573,117	70%
Services	8	40%	246,878	30%
Methods of Procurement				
National Competitive Bidding (NCB)	4	20%	285,433	35%
Request for Quotation (RFQ)	15	75%	426,913	52%
Procurement Activities Executed with NO Methods Available	1	5%	107,649	13%
Contracts Recorded in the Contract Register	13	65%	536,831	65%
Contract NOT Recorded in the Contract Register	7	35%	283,164	35%
Procurement Activities without Procurement Numbers	2	10%	43,880	5%
Contract Payments Done on Time	19	95%	712,346	87%
Contract Payments NOT Done on Time	1	5%	107,649	13%
Procurement Evaluated	1	5%	107,649	13%
Procurement Not Evaluated	19	95%	712,346	87%
Documents submitted by the Awardee valid	8	40%	282,972	35%
Documents submitted by the Awardee NOT Valid	11	55%	429,374	52%
Documents submitted by the Awardee NOT Available	1	5%	107,649	13%

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) for the 2022 financial year. This review assessed the entity's compliance with procurement processes and legal requirements, based on the documentation provided by NYS. The review reveals that NYS undertook a total of 24 procurement activities, with a total value of Le 2,607,041 (two million, six hundred and seven thousand and forty-one Leones). All of these activities were funded through the



Government of Sierra Leone (GoSL), which accounted for 100% of the procurement activities.

The review shows that 24 activities, representing 100% of the total procurement activities, were included in the approved procurement plan, amounting to Le 2,607,041 (two million, six hundred and seven thousand and forty-one Leones). However, 15 activities, or 63% of the total procurement activities, valued at Le 1,121,818 (one million, one hundred and twenty-one thousand, eight hundred and eighteen Leones), were executed contrary to the approved procurement plan. This non-compliance constitutes a violation of Section 29 of the Public Procurement Act, 2016, which mandates that procurement should align with an approved plan. Additionally, 9 activities, or 38% of the total activities, valued at Le 1,485,223 (one million, four hundred and eighty-five thousand, two hundred and twenty-three Leones), were executed as planned, demonstrating partial adherence to the approved procurement strategy.

Out of the 24 procurement activities, 17 activities, representing 71% of the total procurement activities, were executed with SPF-1 approval, valued at Le 822,781 (eight hundred and twenty-two thousand, seven hundred and eighty-one Leones). However, 7 activities, or 29%, valued at Le 1,784,260 (one million, seven hundred and eighty-four thousand, two hundred and sixty Leones), were executed without SPF-1 approval. This indicates a significant gap in budgetary authorization and compliance with the Public Procurement Act, 2016, which requires SPF-1 approval to confirm the availability of funds before initiating procurement processes.

The procurement methods used for the 2022 activities included National Competitive Bidding (NCB), Request for Quotation (RFQ), and other methods. The breakdown of procurement methods is as follows: 6 activities, representing 25% of the total, were executed using NCB, amounting to Le 1,782,680 (one million, seven hundred and eighty-two thousand, six hundred and eighty Leones), accounting for 68% of the total procurement value. 18 activities, representing 75%, were executed using RFQ, amounting to Le 824,361 (eight hundred and twenty-four thousand, three hundred and sixty-one Leones), accounting for 32% of the total procurement value. Additionally, two activities, valued at Le 301,139 (three hundred and one thousand, one hundred and thirty-nine Leones), were executed using RFQ despite being above the RFQ threshold, representing 12% of the total procurement value. This practice of exceeding RFQ thresholds raises concerns about compliance with procurement regulations.

The procurement activities for NYS were categorized as follows: Goods: 19 activities, representing 79% of the total procurement activities, valued at Le 2,467,065 (two million, four hundred and sixty-seven thousand, sixty-five Leones), accounting for 95% of the total procurement value. Services: 5 activities, representing 21% of the total procurement activities, valued at Le 139,977 (one hundred and thirty-nine thousand, nine hundred and seventy-seven Leones), accounting for 5% of the total procurement value.

The review confirmed that all 24 procurement activities were recorded in the contract register, with a total value of Le 2,607,041 (two million, six hundred and seven thousand and forty-one Leones). Furthermore, contract payments were made on time for all 24 activities, ensuring timely settlement of obligations. All procurement activities were evaluated, and documents submitted by the awardees were largely valid. Specifically: 21



activities, representing 88% of the total procurement activities, had valid awardee documentation, amounting to Le 2,405,837 (two million, four hundred and five thousand, eight hundred and thirty-seven Leones), accounting for 92% of the total procurement value. 3 activities, representing 13%, had invalid awardee documentation, valued at Le 201,204 (two hundred and one thousand, two hundred and four Leones), accounting for 8% of the total procurement value.

While NYS demonstrated compliance in several areas, such as maintaining a functioning procurement unit, using the contract register, and making timely payments, there are significant concerns regarding procurement planning, SPF-1 approval, and the excessive use of RFQs. It is recommended that NYS improves its compliance with procurement planning and legal requirements, particularly in obtaining SPF-1 approval and adhering to the procurement methods set out in the Public Procurement Act, 2016.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

National Youth Service (NYS) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	No			
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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	No			
Contract Register 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		2,607,041	
Procurement in the Approved Plan	24	100%	2,607,041	100%
Procurement Executed as in Plan	9	38%	1,485,223	57%
Procurement Not Executed as in Plan	15	63%	1,121,818	43%
SPF-1 Approved	17	71%	822,781	32%
SPF-1 Not Approved	7	29%	1,784,260	68%
Source of Funding				
Government of Sierra Leone (GoSL)	24	100%	2,607,041	100%
Categories of Procurement				
Goods	19	79%	2,467,065	95%
Services	5	21%	139,977	5%
Methods of Procurement				
National Competitive Bidding (NCB)	6	25%	1,782,680	68%
Request for Quotation (RFQ)	18	75%	824,361	32%
Procurement above RFQ threshold Executed using RFQ	2	8%	301,139	12%
Contracts Recorded in the Contract Register	24	100%	2,607,041	100%
Contract Payments Done on Time	24	100%	2,607,041	100%
Procurement Not Evaluated	24	100%	2,607,041	100%
Documents submitted by the Awardee valid	21	88%	2,405,837	92%
Documents submitted by the Awardee NOT Valid	3	13%	201,204	8%



NJALA UNIVERSITY

As mandated by Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a procurement review of Njala University for the 2022 financial year. This review assessed compliance with procurement processes and legal requirements based on the documentation provided by the university.

Njala University reported a total of 80 procurement activities valued at Le 225,116,496 (two hundred and twenty-five million, one hundred and sixteen thousand, four hundred and ninety-six Leones). These activities were funded through the Government of Sierra Leone (GoSL) with 79 activities valued at Le 219,560,941 (two hundred and nineteen million, five hundred and sixty thousand, nine hundred and forty-one Leones), representing 98% of the total procurement value. The remaining 1 activity, valued at Le 5,555,555 (five million, five hundred and fifty-five thousand, five hundred and fifty-five Leones), was funded through the university's Own Source Revenue, representing 2% of the total.

A total of 32 procurement activities, representing 40% of the total number of activities, were included in the approved procurement plan. These activities were valued at Le 54,380,898 (fifty-four million, three hundred and eighty thousand, eight hundred and ninety-eight Leones), representing 24% of the total procurement value. A total of 48 procurement activities, representing 60% of the total, were executed outside of the approved procurement plan. These activities were valued at Le 170,735,598 (one hundred and seventy million, seven hundred and thirty-five thousand, five hundred and ninety-eight Leones), representing 76% of the total procurement value. This constitutes a violation of Section 29 of the Public Procurement Act, 2016, which mandates that all procurement should align with an approved plan. The entity should have updated the procurement plan as per Section 29(6) to reflect the actual implementation of procurement activities.

A total of 76 procurement activities, representing 95% of the total activities, had SPF-1 approval, confirming the availability of funds and compliance with budgetary authorization. The total value of these activities was Le 217,931,422 (two hundred and seventeen million, nine hundred and thirty-one thousand, four hundred and twenty-two Leones), representing 97% of the total procurement value. However, 4 procurement activities, representing 5% of the total activities, lacked SPF-1 approval, valued at Le 7,185,074 (seven million, one hundred and eighty-five thousand, seventy-four Leones), representing 3% of the total procurement value. This non-compliance suggests issues in budgetary authorization and highlights the need for adherence to established procurement procedures.

The procurement methods used for the activities were as follows: National Competitive Bidding (NCB): 1 activity valued at Le 1,480,411 (one million, four hundred and eighty thousand, four hundred and eleven Leones), representing 1% of the total procurement value. Request for Quotation (RFQ): 78 activities valued at Le 218,080,530 (two hundred and eighteen million, eighty thousand, five hundred and thirty Leones), representing 97%



of the total procurement value. Other Methods (No Available Methods): 1 activity valued at Le 5,555,555 (five million, five hundred and fifty-five thousand, five hundred and fifty-five Leones), representing 2% of the total procurement value. The excessive use of RFQs indicates a lack of proper planning and execution and suggests that serious splitting occurred in the execution of these procurement activities, contrary to Section 37(2) of the Public Procurement Act, 2016. This undermines transparency, accountability, fairness, and the principles of value for money.

The procurement activities of Njala University for the 2022 financial year were categorized as follows: Goods: 76 activities valued at Le 224,880,207 (two hundred and twenty-four million, eight hundred and eighty thousand, two hundred and seven Leones), representing 95% of the total number of activities and 100% of the total procurement value. Works: 2 activities valued at Le 105,552 (one hundred and five thousand, five hundred and fifty-two Leones), representing 3% of the total activities and less than 1% of the total procurement value. Services: 2 activities valued at Le 130,737 (one hundred and thirty thousand, seven hundred and thirty-seven Leones), representing 3% of the total activities and less than 1% of the total procurement value.

33 activities, representing 41% of the total, were not recorded in the contract register, with a total value of Le 218,615,189 (two hundred and eighteen million, six hundred and fifteen thousand, one hundred and eighty-nine Leones), representing 97% of the total procurement value. This constitutes a serious compliance issue and undermines transparency. 1 activity, valued at Le 5,555,555 (five million, five hundred and fifty-five thousand, five hundred and fifty-five Leones), lacked a procurement number. This undermines transparency and makes tracking and monitoring difficult. 35 activities, representing 44% of the total activities, had contract payments not made on time, valued at Le 9,288,950 (nine million, two hundred and eighty-eight thousand, nine hundred and fifty Leones), representing 4% of the total procurement value. 79 activities, representing 99% of the total activities, valued at Le 218,080,530 (two hundred and eighteen million, eighty thousand, five hundred and thirty Leones), were not evaluated, representing 97% of the total procurement value.

9 activities, representing 11% of the total activities, had invalid documents submitted by the awardee, valued at Le 36,525,211 (thirty-six million, five hundred and twenty-five thousand, two hundred and eleven Leones), representing 16% of the total procurement value. 1 activity, valued at Le 5,555,555 (five million, five hundred and fifty-five thousand, five hundred and fifty-five Leones), had no documents available.

To enhance compliance and transparency, it is recommended that Njala University updates its procurement plan regularly, ensures timely contract payments, adheres strictly to procurement procedures, and conducts thorough evaluations of procurement activities.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Njala University 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	80		225,116,496	
Procurement in the Approved Plan	32	40%	54,380,898	24%
Procurement Not in the Plan	48	60%	170,735,598	76%
Procurement Executed as in Plan	1	1%	21,175,324	9%
Procurement Not Executed as in Plan	31	39%	58,417,170	26%
SPF-1 Approved	76	95%	217,931,422	97%
SPF-1 Not Approved	4	5%	7,185,074	3%
Source of Funding				
Government of Sierra Leone (GoSL)	79	99%	219,560,941	98%
Own Source Revenue	1	1%	5,555,555	2%
Categories of Procurement				
Goods	76	95%	224,880,207	100%
Works	2	3%	105,552	0%
Services	2	3%	130,737	0%
Methods of Procurement				
National Competitive Bidding (NCB)	1	1%	1,480,411	1%
Request for Quotation (RFQ)	78	98%	218,080,530	97%
Procurement Activities Executed with NO Methods Available	1	1%	5,555,555	2%
Contracts Recorded in the Contract Register	47	59%	6,501,307	3%
Contract NOT Recorded in the Contract Register	33	41%	218,615,189	97%
Procurement Activities without Procurement Numbers	1	1%	5,555,555	2%
Contract Payments Done on Time	45	56%	215,827,546	96%
Contract Payments NOT Done on Time	35	44%	9,288,950	4%
Procurement Evaluated	1	1%	1,480,411	1%
Procurement Not Evaluated	79	99%	218,080,530	97%
Documents submitted by the Awardee valid	70	88%	183,035,730	81%
Documents submitted by the Awardee NOT Valid	9	11%	36,525,211	16%
Documents submitted by the Awardee NOT Available	1	1%	5,555,555	2%

NUCLEAR SAFETY AND RADIATION PROTECTION AGENCY (NSRPA)

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 Nuclear Safety and Radiation Protection Agency (NSRPA) for the 2022 financial year. The review assessed compliance with procurement processes and legal requirements based on the documentation provided by NSRPA.

NSRPA reported a total of 24 procurement activities valued at Le 324,303,575 (three hundred and twenty-four million, three hundred and three thousand, five hundred and seventy-five Leones). These activities were fully funded through the Government of Sierra Leone (GoSL), with all 24 activities totaling the same value of Le 324,303,575, representing 100% of the total procurement value. The review shows that 22 procurement activities, representing 92% of the total number of activities, were executed in alignment with the approved procurement plan, totaling Le 274,454,575 (two hundred and seventy-four million, four hundred and fifty-four thousand, five hundred and seventy-five Leones), which represents 85% of the total procurement value. However, 2 activities, representing 8% of the total procurement activities, were executed without being part of the approved procurement plan. These activities amounted to Le 49,849,000 (forty-nine million, eight hundred and forty-nine thousand Leones), which constitutes 15% of the total procurement value. This deviation constitutes a violation of Section 29 of the Public Procurement Act of 2016, which mandates that all procurement should align with an approved plan.



It was noted that all 24 procurement activities lacked SPF-1 approval, which is essential for confirming the availability of funds and initiating the procurement process. This non-compliance suggests issues in budgetary authorization and emphasizes the need for adherence to established procurement procedures. All 24 procurement activities were recorded in the contract register, totaling Le 324,303,575 (three hundred and twenty-four million, three hundred and three thousand, five hundred and seventy-five Leones). Contract payments were mostly made on time, with 22 activities (92%) totaling Le 324,245,275 (three hundred and twenty-four million, two hundred and forty-five thousand, two hundred and seventy-five Leones) and representing 99.98% of the total procurement value. However, 2 activities (8%) amounting to Le 58,300 (fifty-eight thousand, three hundred Leones) were not paid on time, which represents 0.02% of the total procurement value.

All procurement activities (24 activities) were executed using the Request for Quotation (RFQ) method, amounting to Le 324,303,575 (three hundred and twenty-four million, three hundred and three thousand, five hundred and seventy-five Leones), representing 100% of the total procurement value. This exclusive reliance on RFQ suggests a lack of proper planning and potential splitting of procurement activities, which contravenes Section 37 (2) of the Public Procurement Act, 2016, and raises concerns about transparency, accountability, fairness, and value for money.

The procurement activities were categorized into three main areas: Goods: 9 activities, valued at Le 93,013,525 (ninety-three million, thirteen thousand, five hundred and twenty-five Leones), representing 28.68% of the total procurement value. Works: 1 activity, valued at Le 25,250 (twenty-five thousand, two hundred and fifty Leones), representing 0.01% of the total procurement value. Services: 14 activities, valued at Le 231,264,800 (two hundred and thirty-one million, two hundred and sixty-four thousand, eight hundred Leones), representing 71.31% of the total procurement value.

No procurement activities were evaluated, as per the data provided, which is a significant compliance issue. The documents submitted by the awardees for 20 activities (83%) were valid, amounting to Le 324,210,275 (three hundred and twenty-four million, two hundred and ten thousand, two hundred and seventy-five Leones), representing 99.97% of the total procurement value. However, the documents submitted for 4 activities (17%) were not valid, amounting to Le 93,300 (ninety-three thousand, three hundred Leones), which represents 0.03% of the total procurement value.

While NSRPA has made strides in documenting and executing procurement activities, there are significant gaps in compliance with procurement regulations. Addressing these issues will be crucial to ensuring better procurement practices and enhancing transparency, accountability, and efficiency in the agency's operations.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Nuclear safety and Radiation Protection Agency (NSRPA) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	24		324,303,575	
Procurement in the Approved Plan	22	92%	274,454,575	85%
Procurement Not in the Plan	2	8%	49,849,000	15%
Procurement Not Executed as in Plan	22	92%	274,454,575	85%
SPF-1 Not Approved	24	100%	324,303,575	100%
Source of Funding				
Government of Sierra Leone (GoSL)	24	100%	324,303,575	100%
Categories of Procurement				
Goods	9	38%	93,013,525	28.68%
Works	1	4%	25,250	0.01%
Services	14	58%	231,264,800	71.31%
Methods of Procurement				
Request for Quotation (RFQ)	24	100%	324,303,575	100%
Contracts Recorded in the Contract Register	24	100%	324,303,575	100%
Contract Payments Done on Time	22	92%	324,245,275	99.98%
Contract Payments NOT Done on Time	2	8%	58,300	0.02%
Procurement Not Evaluated	24	100%	324,303,575	100%
Documents submitted by the Awardee valid	20	83%	324,210,275	99.97%
Documents submitted by the Awardee NOT Valid	4	17%	93,300	0.03%

OFFICE OF NATIONAL SECURITY (ONS)

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 Office of National Security (ONS) for the 2022 financial year. The purpose of this review was to assess the compliance of ONS with procurement processes and legal requirements, based on the documentation provided. ONS reported a total of 18 procurement activities valued at Le 387,698,328 (three hundred eighty-seven million, six hundred ninety-eight thousand, three hundred and twenty-eight Leones). These activities were primarily funded by the Government of Sierra Leone (GoSL), with 17 activities valued at Le 387,663,128 (three hundred eighty-seven million, six hundred and sixty-three thousand, one hundred and twenty-eight Leones), representing 99.99% of the total procurement value. The remaining activity, valued at Le 35,200 (thirty-five thousand, two hundred Leones), was funded through Own Source Revenue, accounting for 0.01% of the total.

Of the total 18 procurement activities, 7 activities (39%) were planned, valued at Le 42,887,449 (forty-two million, eight hundred eighty-seven thousand, four hundred and forty-nine Leones), representing 11% of the total procurement value. The remaining 11 activities (61%) valued at Le 344,810,879 (three hundred forty-four million, eight hundred ten thousand, eight hundred seventy-nine Leones), representing 89% of the total, were executed without being part of the approved procurement plan, violating Section 29 of the Public Procurement Act, 2016.

7 activities (39%) were approved with SPF-1, valued at Le 185,451,390 (one hundred eighty-five million, four hundred fifty-one thousand, three hundred and ninety Leones),



accounting for 48% of the total procurement value. However, 11 activities (61%) were executed without SPF-1 approval, totaling Le 202,246,938 (two hundred two million, two hundred forty-six thousand, nine hundred and thirty-eight Leones), which accounts for 52% of the total procurement value. This non-compliance highlights a significant issue in budgetary authorization and adherence to procurement procedures.

The procurement methods used were as follows: National Competitive Bidding (NCB): 6 activities (33%) valued at Le 196,572,013 (one hundred ninety-six million, five hundred seventy-two thousand, thirteen Leones), representing 50.70% of the total procurement value. Request for Quotation (RFQ): 11 activities (61%) valued at Le 191,051,547 (one hundred ninety-one million, fifty-one thousand, five hundred forty-seven Leones), representing 49.28% of the total procurement value. Others (Proforma Invoice, Internal Memo, Direct Sourcing, etc.): 1 activity (6%) valued at Le 74,768 (seventy-four thousand, seven hundred sixty-eight Leones), representing 0.02% of the total procurement value. The excessive use of RFQs and non-competitive methods suggests issues related to proper planning and execution, raising concerns over transparency, accountability, and value for money. This could potentially violate the principles outlined in Section 37(2) of the Public Procurement Act, 2016.

Procurement Categories: Goods: 16 activities valued at Le 380,460,938 (three hundred eighty million, four hundred sixty thousand, nine hundred thirty-eight Leones), representing 89% of the total procurements, and 98% of the total procurement value. Services: 2 activities valued at Le 7,237,390 (seven million, two hundred thirty-seven thousand, three hundred ninety Leones), representing 11% of the total procurements, and 2% of the total procurement value.

7 activities (39%) were recorded in the contract register, valued at Le 49,416,274 (forty-nine million, four hundred sixteen thousand, two hundred seventy-four Leones), accounting for 13% of the total procurement value. However, 11 activities (61%) were not recorded in the contract register, amounting to Le 338,282,054 (three hundred thirty-eight million, two hundred eighty-two thousand, fifty-four Leones), representing 87% of the total procurement value. 6 activities (33%) had payments made on time, totaling Le 19,443,122 (nineteen million, four hundred forty-three thousand, one hundred twenty-two Leones), accounting for 5% of the total procurement value. In contrast, 12 activities (67%) had payments delayed, amounting to Le 368,255,206 (three hundred sixty-eight million, two hundred fifty-five thousand, two hundred six Leones), representing 95% of the total procurement value.

None of the procurement activities were evaluated, which is a serious concern as it violates procurement best practices and legal requirements. 14 activities (78%) had valid documents submitted by the awardees, valued at Le 240,063,771 (two hundred forty million, sixty-three thousand, seven hundred seventy-one Leones), accounting for 61.92% of the total procurement value. However, 3 activities (17%) had invalid documents, totaling Le 147,559,789 (one hundred forty-seven million, five hundred fifty-nine thousand, seven hundred eighty-nine Leones), representing 38.06% of the total procurement value. One activity (6%) had no documents submitted, valued at Le 74,768 (seventy-four thousand, seven hundred sixty-eight Leones).



It is essential that ONS takes immediate corrective actions to align its procurement activities with the legal requirements of the Public Procurement Act, 2016. This includes ensuring proper planning, securing SPF-1 approvals, timely contract payments, and maintaining transparent and accountable procurement practices.

Based on the procurement system review, the Office of National Security (ONS) for the 2022 financial year exhibited significant non-compliance with various aspects of the Public Procurement Act, 2016. Key issues include a substantial percentage (61%) of procurement activities valued at 89% of the total procurement amount were executed without approval in the procurement plan, violating Section 29 of the Act. A significant portion (61%) of activities lacked SPF-1 approval, and 87% of contracts were not recorded in the contract register. A high reliance on RFQs and non-competitive methods, along with improper documentation, undermines adherence to procurement best practices. It is recommended that ONS take immediate steps to address these issues by ensuring proper alignment of procurement activities with the approved plan, timely submission of procurement reports, and improving overall procurement compliance and transparency.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Office of National Security (ONS) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	No			
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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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	18		387,698,328	
Procurement in the Approved Plan	7	39%	42,887,449	11%
Procurement Not in the Plan	11	61%	344,810,879	89%
Procurement Executed as in Plan	3	17%	5,536,295	1%
Procurement Not Executed as in Plan	4	22%	92,271,981	24%
SPF-1 Approved	7	39%	185,451,390	48%
SPF-1 Not Approved	11	61%	202,246,938	52%
Source of Funding				
Government of Sierra Leone (GoSL)	17	94%	387,663,128	99.99%
Own Source Revenue	1	6%	35,200	0.01%
Categories of Procurement				
Goods	16	89%	380,460,938	98%
Services	2	11%	7,237,390	2%
Methods of Procurement				
National Competitive Bidding (NCB)	6	33%	196,572,013	50.70%
Request for Quotation (RFQ)	11	61%	191,051,547	49.28%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	1	6%	74,768	0.02%
Contracts Recorded in the Contract Register	7	39%	49,416,274	13%
Contract NOT Recorded in the Contract Register	11	61%	338,282,054	87%
Procurement Activities without Procurement Numbers	2	11%	116,820	0.03%
Contract Payments Done on Time	6	33%	19,443,122	5%
Contract Payments NOT Done on Time	12	67%	368,255,206	95%
Procurement Not Evaluated	18	100%	387,623,560	100%
Documents submitted by the Awardee valid	14	78%	240,063,771	61.92%
Documents submitted by the Awardee NOT Valid	3	17%	147,559,789	38.06%
Documents submitted by the Awardee NOT Available	1	6%	74,768	0.02%



OFFICE OF THE CHIEF MINISTER

This report presents the findings of the National Public Procurement Authority (NPPA) review of the Office of the Chief Minister's procurement activities for the 2022 financial year. The review assesses compliance with procurement processes and legal requirements under the Public Procurement Act, 2016, based on the documentation provided. The Office of the Chief Minister reported a total of 92 procurement activities, valued at Le 4,947,405 (four million, nine hundred and forty-seven thousand, four hundred and five Leones). All procurement activities were funded by the Government of Sierra Leone (GoSL).

The procurement activities are categorized as follows: Goods: 56 activities valued at Le 3,143,887 (three million, one hundred and forty-three thousand, eight hundred and eighty-seven Leones), which account for 64% of the total value. Works: 2 activities valued at Le 184,000 (one hundred and eighty-four thousand Leones), representing 4% of the total value. Services: 34 activities valued at Le 1,619,518 (one million, six hundred and nineteen thousand, five hundred and eighteen Leones), making up 33% of the total value.

Based on the data, 85 activities, representing 92% of the total procurement activities, valued at Le 4,329,536 (four million, three hundred and twenty-nine thousand, five hundred and thirty-six Leones), or 88% of the total value. Other Methods (e.g., Proforma Invoice, Internal Memo): 7 activities, valued at Le 617,869 (six hundred and seventeen thousand, eight hundred and sixty-nine Leones), or 12% of the total value, were executed using alternative methods. The over-reliance on RFQs and non-competitive methods suggests poor planning and execution of procurement activities, leading to concerns about transparency, fairness, and value for money, as required by the Public Procurement Act, 2016.

10 activities, valued at Le 791,856 (seven hundred and ninety-one thousand, eight hundred and fifty-six Leones), or 16% of the total value, lacked unique procurement numbers, undermining transparency and making tracking and monitoring difficult. The Office of the Chief Minister did not submit monthly procurement reports using the standard procurement forms (SPF-6), which is a non-compliance with the procurement regulations. Only 7 activities, or 8% of the total procurement activities, were evaluated, valued at Le 617,869 (six hundred and seventeen thousand, eight hundred and sixty-nine Leones), which represents 12% of the total procurement value.

68 activities, representing 74% of the total, had valid documents submitted by the awardee, valued at Le 3,677,241 (three million, six hundred and seventy-seven thousand, two hundred and forty-one Leones), or 74% of the total value. However, 17 activities, valued at Le 652,295 (six hundred and fifty-two thousand, two hundred and ninety-five Leones), had invalid documents, representing 13% of the total value. Seven activities, valued at Le 617,869 (six hundred and seventeen thousand, eight hundred and sixty-nine Leones), did not have documents available, constituting 12% of the total value.

A total of 82 activities, representing 89% of the total number of procurements, valued at Le 4,196,502 (four million, one hundred and ninety-six thousand, five hundred and two



Leones), were included in the approved procurement plan. 10 activities, representing 11% of the procurements, valued at Le 750,903 (seven hundred and fifty thousand, nine hundred and three Leones), were executed without being part of the approved procurement plan. This is a violation of Section 29 of the Public Procurement Act, 2016, which mandates that all procurement activities align with an approved plan. Of the planned activities, 7 (8%) valued at Le 248,523 (two hundred and forty-eight thousand, five hundred and twenty-three Leones) were executed as planned. The remaining 79 activities, representing 86% of the procurement activities, valued at Le 4,439,218 (four million, four hundred and thirty-nine thousand, two hundred and eighteen Leones), were executed contrary to the approved plan.

Based on the procurement review for the 2022 financial year, the Office of the Chief Minister demonstrated partial compliance with procurement regulations. While the procurement unit is functional and established, several areas of non-compliance were identified. These include the execution of procurement activities not aligned with the approved procurement plan, lack of SPF-1 approval for some activities, excessive reliance on RFQs, failure to submit monthly SPF-6 reports, and issues with contract register documentation and procurement numbers. The Office of the Chief Minister is encouraged to address these compliance gaps to ensure full adherence to procurement laws, improve transparency, and enhance overall procurement effectiveness in future financial periods.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Office of the Chief Minister 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	No			
Contract Register 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	92		4,947,405	
Procurement in the Approved Plan	82	89%	4,196,502	85%
Procurement Not in the Plan	10	11%	750,903	15%
Procurement Executed as in Plan	7	8%	248,523	5%
Procurement Not Executed as in Plan	79	86%	4,439,218	90%
SPF-1 Approved	80	87%	4,148,877	84%
SPF-1 Not Approved	12	13%	798,528	16%
Source of Funding				
Government of Sierra Leone (GoSL)	92	100%	4,947,405	100%
Categories of Procurement				
Goods	56	61%	3,143,887	64%
Works	2	2%	184,000	4%
Services	34	37%	1,619,518	33%
Methods of Procurement				
Request for Quotation (RFQ)	85	92%	4,329,536	88%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	7	8%	617,869	12%
Contracts Recorded in the Contract Register	83	90%	4,239,777	86%
Contract NOT Recorded in the Contract Register	9	10%	707,628	14%
Procurement Activities without Procurement Numbers	10	11%	791,856	16%
Contract Payments Done on Time	92	100%	4,947,405	100%
Procurement Evaluated	7	8%	617,869	12%
Procurement Not Evaluated	85	92%	4,329,536	88%
Documents submitted by the Awardee valid	68	74%	3,677,241	74%
Documents submitted by the Awardee NOT Valid	17	18%	652,295	13%
Documents submitted by the Awardee NOT Available	7	8%	617,869	12%



OFFICE OF THE OMBUDSMAN

The National Public Procurement Authority (NPPA) conducted a procurement review of the Office of the Ombudsman for the 2022 financial year, as mandated under Section 14(2)(m) of the Public Procurement Act, 2016. This review assesses the Office's compliance with procurement processes and legal requirements based on the documentation provided. The Office of the Ombudsman reported a total of 13 procurement activities, with a total value of Le 282,444,621 (two hundred and eighty-two million, four hundred and forty-four thousand, six hundred and twenty-one Leones). These activities were funded solely through the Government of Sierra Leone (GoSL), which provided the entire amount.

The majority of procurement activities (92%) were conducted through the Request for Quotation (RFQ) method, accounting for Le 247,444,621 (two hundred forty-seven million, four hundred forty-four thousand, six hundred and twenty-one Leones), 88% of the total procurement value. The remaining 1 activity (8%) used other methods (e.g., proforma invoice, internal memo), valued at Le 35,000,000 (thirty-five million Leones), 12% of the total procurement value. The excessive reliance on RFQ suggests weaknesses in planning and may be indicative of procurement splitting, which violates Section 37(2) of the Public Procurement Act, 2016.

2 activities, valued at Le 89,018,750 (eighty-nine million, eighteen thousand, seven hundred and fifty Leones), representing 32% of the total procurement value, were executed without procurement numbers. This undermines transparency and the ability to track procurement activities effectively. 4 activities, valued at Le 86,590,000 (eighty-six million, five hundred and ninety thousand Leones), representing 31% of the total procurement value, were not recorded in the contract register. This non-compliance hinders the transparency and tracking of procurement activities. 13 activities, valued at Le 282,444,621 (two hundred and eighty-two million, four hundred and forty-four thousand, six hundred and twenty-one Leones), representing 100% of the total procurement value, had contract payments made on time. 4 activities, valued at Le 74,558,736 (seventy-four million, five hundred and fifty-eight thousand, seven hundred and thirty-six Leones), representing 26% of the total procurement value, were evaluated. 9 activities, valued at Le 172,885,885 (one hundred and seventy-two million, eight hundred and eighty-five thousand, eight hundred and eighty-five Leones), representing 61% of the total procurement value, were not evaluated. The lack of evaluation raises concerns about the transparency and accountability of the procurement process.

2 activities, valued at Le 78,459,450 (seventy-eight million, four hundred and fifty-nine thousand, four hundred and fifty Leones), representing 28% of the total procurement value, had valid documents submitted by the awardee. 10 activities, valued at Le 168,985,171 (one hundred and sixty-eight million, nine hundred and eighty-five thousand, one hundred and seventy-one Leones), representing 60% of the total procurement value, had invalid documents submitted by the awardee. 1 activity, valued at Le 35,000,000 (thirty-five million Leones), representing 12% of the total procurement value, had no documents available for review.



Of the 13 procurement activities, 10 activities (77%) were in the approved procurement plan, representing Le 229,774,621 (two hundred twenty-nine million, seven hundred seventy-four thousand, six hundred and twenty-one Leones), 81% of the total procurement value. 3 activities (23%) valued at Le 52,670,000 (fifty-two million, six hundred seventy thousand Leones), 19% of the total procurement value, were executed without being part of the approved procurement plan, violating Section 29 of the Public Procurement Act, 2016.

The procurement review of the Office of the Ombudsman for the 2022 financial year reveals significant compliance issues. A total of 19% of procurement activities were executed outside the approved plan, and 61% of activities lacked SPF-1 approval. Furthermore, 32% of procurement activities lacked procurement numbers, and 31% of contracts were not recorded in the contract register. The use of RFQs was excessive, accounting for 88% of the procurement value, and procurement evaluation was lacking for 61% of the activities. While the Office of the Ombudsman executed its procurements on time and had payments processed promptly, the procurement process overall shows areas of non-compliance with legal and regulatory requirements. It is recommended that the Office take corrective actions to align with procurement best practices, including better planning, adherence to the procurement plan, obtaining necessary approvals, and improving documentation and evaluation practices.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Office of the Ombudsman 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	13		282,444,621	
Procurement in the Approved Plan	10	77%	229,774,621	81%
Procurement Not in the Plan	3	23%	52,670,000	19%
Procurement Executed as in Plan	10	77%	229,774,621	81%
SPF-1 Approved	4	31%	109,558,736	39%
SPF-1 Not Approved	9	69%	172,885,885	61%
Source of Funding				
Government of Sierra Leone (GoSL)	13	100%	282,444,621	100%
Categories of Procurement				
Goods	6	46%	179,668,000	64%
Services	7	54%	102,776,621	36%
Methods of Procurement				
Request for Quotation (RFQ)	12	92%	247,444,621	88%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	1	8%	35,000,000	12%
Contracts Recorded in the Contract Register	9	69%	195,854,621	69%
Contract NOT Recorded in the Contract Register	4	31%	86,590,000	31%
Procurement Activities without Procurement Numbers	2	15%	89,018,750	32%
Contract Payments Done on Time	13	100%	282,444,621	100%
Procurement Evaluated	4	31%	74,558,736	26%
Procurement Not Evaluated	9	69%	172,885,885	61%
Documents submitted by the Awardee valid	2	15%	78,459,450	28%
Documents submitted by the Awardee NOT Valid	10	77%	168,985,171	60%
Documents submitted by the Awardee NOT Available	1	8%	35,000,000	12%



PETROLEUM REGULATORY AGENCY (PRA)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Petroleum Regulatory Agency (PRA) in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The review aimed to assess the adherence of PRA to public procurement laws and ensure efficiency, transparency, and value for money.

The review analyzed thirty-five (35) procurement activities executed by PRA, amounting to Le 10,851,832 (Ten million, eight hundred and fifty-one thousand, eight hundred and thirty-two Leones). These activities were funded primarily through Own Source Revenue, which contributed Le 7,196,787 (Seven million, one hundred and ninety-six thousand, seven hundred and eighty-seven Leones), representing 66% of the total value, while the Government of Sierra Leone (GoSL) funded Le 3,655,045 (Three million, six hundred and fifty-five thousand, forty-five Leones), accounting for 34% of the total value.

All thirty-five (35) procurement activities were included in the approved procurement plan, representing 100% compliance in terms of planning. However, only twenty-four (24) activities, valued at Le 7,458,311 (Seven million, four hundred and fifty-eight thousand, three hundred and eleven Leones), equivalent to 69% of the total value, were executed as planned. The remaining eleven (11) activities, valued at Le 3,393,521 (Three million, three hundred and ninety-three thousand, five hundred and twenty-one Leones), representing 31%, were not executed as per the procurement plan.

The procurement categories comprised: Goods: 31 activities, amounting to Le 10,723,491 (Ten million, seven hundred and twenty-three thousand, four hundred and ninety-one Leones), representing 98.8% of the total value. Works: 1 activity, amounting to Le 93,075 (Ninety-three thousand and seventy-five Leones), representing 0.9% of the total value. Services: 3 activities, amounting to Le 35,266 (Thirty-five thousand, two hundred and sixty-six Leones), representing 0.3% of the total value.

The procurement methods employed included: National Competitive Bidding (NCB): 7 activities, valued at Le 6,940,821 (Six million, nine hundred and forty thousand, eight hundred and twenty-one Leones), representing 64% of the total value. Request for Quotation (RFQ): 28 activities, valued at Le 3,911,011 (Three million, nine hundred and eleven thousand, eleven Leones), representing 36% of the total value. One activity, valued at Le 3,105,000 (Three million, one hundred and five thousand Leones), was executed using RFQ despite exceeding the threshold for this method. This is a potential violation of Section 37(2) of the Public Procurement Act, which prohibits contract splitting.

Thirty-four (34) contracts, amounting to Le 10,833,422 (Ten million, eight hundred and thirty-three thousand, four hundred and twenty-two Leones), representing 99.8% of the total value, were recorded in the contract register. One contract, valued at Le 18,410 (Eighteen thousand, four hundred and ten Leones), was not recorded. Payments for thirty-four (34) activities, amounting to Le 10,838,665 (Ten million, eight hundred and thirty-eight thousand, six hundred and sixty-five Leones), representing 99.9% of the total value, were made on time. One payment, valued at Le 13,168 (Thirteen thousand, one



hundred and sixty-eight Leones), was delayed. All thirty-five (35) procurement activities, valued at Le 10,851,832 (Ten million, eight hundred and fifty-one thousand, eight hundred and thirty-two Leones), utilized standard bidding documents, ensuring compliance with legal requirements.

Documents submitted by the awardees for twenty-four (24) activities, valued at Le 3,745,901 (Three million, seven hundred and forty-five thousand, nine hundred and one Leones), representing 35% of the total value, were found to be invalid. This raises concerns about transparency and accountability. The absence of capacity training programs for procurement staff indicates a need for improved capacity-building. Monthly submissions of Standard Procurement Form 6 (SPF-6) to the NPPA were not made, violating the reporting requirements under the Act. Goods received and inspection committees were not established, potentially affecting oversight and accountability.

Despite these challenges, PRA has a well-structured procurement unit and a functioning procurement committee. These structures provide a foundation to improve compliance and enhance efficiency in procurement processes.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Petroleum Regulatory Agency (PRA) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	No			
Contract Register 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		10,851,832	
Procurement in the Approved Plan	35	100%	10,851,832	100%
Procurement Executed as in Plan	24	69%	7,458,311	69%
Procurement Not Executed as in Plan	11	31%	3,393,521	31%
SPF-1 Approved	35	100%	10,851,832	100%
Source of Funding				
Government of Sierra Leone (GoSL)	1	3%	3,655,045	34%
Own Source Revenue	34	97%	7,196,787	66%
Categories of Procurement				
Goods	31	89%	10,723,491	98.8%
Works	1	3%	93,075	0.9%
Services	3	9%	35,266	0.3%
Methods of Procurement				
National Competitive Bidding (NCB)	7	20%	6,940,821	64%
Request for Quotation (RFQ)	28	80%	3,911,011	36%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	7	20%	6,940,821	64%
Procurement above RFQ threshold Executed using RFQ	1	3%	3,105,000	29%
Contracts Recorded in the Contract Register	34	97%	10,833,422	99.8%
Contract NOT Recorded in the Contract Register	1	3%	18,410	0.2%
Contract Payments Done on Time	34	97%	10,838,665	99.9%
Contract Payments NOT Done on Time	1	3%	13,168	0.1%
Procurement Evaluated	35	100%	10,851,832	100%
Standard Bidding Document Used	35	100%	10,851,832	100%
Invitations for Bids (IFB) Advertised	6	17%	3,285,776	30%
Invitations for Bids (IFB) Not Advertised	1	3%	3,655,045	34%
Documents submitted by the Awardee valid	11	31%	7,105,931	65%
Documents submitted by the Awardee NOT Valid	24	69%	3,745,901	35%

Compliance Statement: The Petroleum Regulatory Agency (PRA) has established a functional procurement unit, staffed with qualified personnel and equipped with adequate facilities. A signed and approved procurement plan was in place and endorsed by the NPPA. While the agency demonstrated a high level of compliance with the planning and execution of procurement activities, issues such as invalid awardee documents, excessive reliance on RFQs, and non-submission of SPF-6 reports indicate areas requiring significant improvement. PRA is urged to address these challenges to enhance its adherence to public procurement laws and ensure transparency, efficiency, and value for money in its procurement processes.

POLITICAL PARTIES REGISTRATION COMMISSION (PPRC)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted an annual review of procurement processes and procedures at the Political Parties Registration Commission (PPRC), in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The review covered 9 (nine) procurement activities executed by the PPRC, amounting to Le 9,266,882 (Nine million, two hundred and sixty-six thousand, eight hundred and eighty-two Leones). All procurement activities were fully funded by the Government of Sierra Leone, amounting to Le 9,266,882 (100%).



Of the total procurement activities, 6 (six) activities, valued at Le 1,689,637 (One million, six hundred and eighty-nine thousand, six hundred and thirty-seven Leones), were included in the approved procurement plan, representing 67% of the number of activities and 18% of the procurement value. The remaining 3 (three) activities, valued at Le 7,577,245 (Seven million, five hundred and seventy-seven thousand, two hundred and forty-five Leones), accounting for 33% of the number of activities and 82% of the value, were not part of the approved plan. Only 2 (two) activities, valued at Le 780,595 (Seven hundred and eighty thousand, five hundred and ninety-five Leones), representing 8% of the procurement value, were executed exactly as planned. The entity should have updated their procurement plan in compliance with Section 29(6) of the PPA, 2016

Categories of Procurement: Goods: 6 (six) activities valued at Le 9,057,471 (Nine million, fifty-seven thousand, four hundred and seventy-one Leones), representing 98% of the procurement value. Works: 1 (one) activity valued at Le 160 (One hundred and sixty Leones), representing 0.002% of the procurement value. Services: 2 (two) activities valued at Le 209,251 (Two hundred and nine thousand, two hundred and fifty-one Leones), representing 2% of the procurement value.

Methods of Procurement: National Competitive Bidding (NCB): 5 (five) activities valued at Le 8,929,180 (Eight million, nine hundred and twenty-nine thousand, one hundred and eighty Leones), representing 96% of the procurement value. Request for Quotation (RFQ): 4 (four) activities valued at Le 337,702 (Three hundred and thirty-seven thousand, seven hundred and two Leones), representing 4% of the procurement value. 1 (one) activity above the RFQ threshold was executed using RFQ, valued at Le 183,031, violating Section 37(2) of the Act. While RFQ is a permissible method under the Public Procurement Act, its excessive use, particularly above the competitive threshold, raises concerns about the fragmentation of contracts and violates the Act. This overreliance on RFQ undermines competition, transparency, fairness, and value for money.

All 9 (nine) procurement activities lacked NPPA approval for standard procurement form one (SPF-1) from the relevant authorities in line with the procurement initiation process. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential to initiate the process and confirm budget availability. None of the contracts were recorded in the contract register, contravening the Act, thus, making it difficult to confirm whether full disclosure of all procurement contracts implemented during the year were made available to the team. Only 3 (three) activities (33%), valued at Le 7,577,245, were paid on time, while payments for 6 (six) activities (67%), amounting to Le 1,689,637, were delayed. 1 (one) activity, valued at Le 203,090, had invalid documentation, undermining transparency and fairness in the award process.

The NPPA recommends that the PPRC must ensure that all procurement activities are included in the approved procurement plan, and updates should be made in compliance with Section 29(6) of the Public Procurement Act, 2016. All contracts must be recorded in the register, and procurement documents should be validated. Greater emphasis should be placed on National Competitive Bidding (NCB) to enhance transparency and value for money. Contract splitting and over-reliance on RFQ should be avoided. All procurement activities exceeding RFQ thresholds should be reviewed and endorsed by NPPA to ensure compliance with the Public Procurement Act.



The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Political Parties Registration Commission (PPRC) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	No			
Contract Register 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		9,266,882	
Procurement in the Approved Plan	6	67%	1,689,637	18%
Procurement Not in the Plan	3	33%	7,577,245	82%
Procurement Executed as in Plan	2	22%	780,595	8%
Procurement Not Executed as in Plan	4	44%	909,042	10%
SPF-1 Not Approved	9	100%	9,266,882	100%
Source of Funding				
Government of Sierra Leone (GoSL)	9	100%	9,266,882	100%
Categories of Procurement				
Goods	6	67%	9,057,471	98%
Works	1	11%	160	0.002%
Services	2	22%	209,251	2%
Methods of Procurement				
National Competitive Bidding (NCB)	5	56%	8,929,180	96%
Request for Quotation (RFQ)	4	44%	337,702	4%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	4	44%	8,929,020	96%
Procurement above RFQ threshold Executed using RFQ	1	11%	183,031	2%
Contract NOT Recorded in the Contract Register	9	100%	9,266,882	100%
Contract Payments Done on Time	3	33%	7,577,245	82%
Contract Payments NOT Done on Time	6	67%	1,689,637	18%
Procurement Evaluated	2	22%	276,382	3%
Procurement Not Evaluated	7	78%	8,990,500	97%
Standard Bidding Document Used	9	100%	9,266,882	100%
Invitations for Bids (IFB) Not Advertised	5	56%	8,929,180	96%
Documents submitted by the Awardee valid	8	89%	9,063,792	98%
Documents submitted by the Awardee NOT Valid	1	11%	203,090	2%

Compliance Statement: Based on the review, the Political Parties Registration Commission (PPRC) demonstrated partial compliance with the Public Procurement Act, 2016. While there is evidence of an established procurement framework, significant lapses in planning, documentation, and adherence to procurement regulations were identified. Addressing these issues will enhance transparency, accountability, and efficiency in the procurement processes.

PORT LOKO CITY COUNCIL

During the 2022 financial year, Port Loko City Council executed a total of thirteen (13) procurement activities during the 2022 financial year, with a cumulative value of Three Million, Four Hundred Sixty-Nine Thousand, Seven Hundred and Eight Leones (Le



3,469,708). Ninety-two percent (92%) of the procurement activities were funded by the Government of Sierra Leone (GoSL), amounting to Two Million, Nine Hundred Eighty-Seven Thousand, Seven Hundred and Eight Leones (Le 2,987,708), while eight percent (8%) were funded by donors, totaling Four Hundred Eighty-Two Thousand Leones (Le 482,000).

Six (6) procurement activities, representing forty-six percent (46%) of the total number of activities, valued at Sixty-Three Thousand Four Hundred Ninety Leones (Le 63,490), were reported as planned activities. Seven (7) activities, representing fifty-four percent (54%) of the total number of activities, valued at Three Million, Four Hundred Six Thousand, Two Hundred Eighteen Leones (Le 3,406,218), were reported as unplanned, violating Section 29 of the PPA, 2016. The data revealed that six (6) activities, representing forty-six percent (46%) of the total number of procurements, were executed in conformity with the approved procurement plan, valued at Sixty-Three Thousand Four Hundred Ninety Leones (Le 63,490). The entity should have updated their procurement plan in compliance with Section 29(6) of the PPA, 2016.

The categories of procurement were Goods, Works and Services. The procurement of Goods accounted for seven (7) activities, accounting for fifty-four percent (54%) of the total number of activities, valued at One Million, Eight Hundred Fifty-Eight Thousand, Five Hundred Fifty-Four Leones (Le 1,858,554). The procurement of Works accounted for Two (2) activities, accounting for fifteen percent (15%) of the total number of activities, valued at One Million, Ninety-Nine Thousand, One Hundred Thirty-Four Leones (Le 1,099,134). The procurement of Services accounted for Four (4) activities, accounting for thirty-one percent (31%) of the total number of activities, valued at Five Hundred Twelve Thousand, Twenty Leones (Le 512,020).

The procurement methods used were National Competitive Bidding (NCB) and Request for Quotation (RFQ) respectively. Four (4) activities, accounting for thirty-one percent (31%) of the total number of activities, valued at Two Million, Eight Hundred Twenty-Nine Thousand, Seven Hundred Eighteen Leones (Le 2,829,718) were executed using NCB, whereas Nine (9) activities, accounting for sixty-nine percent (69%) of the total number of activities, valued at Six Hundred Thirty-Nine Thousand, Nine Hundred Ninety Leones (Le 639,990) were implemented using RFQ. One (1) procurement activity, valued at Four Hundred Eighty-Two Thousand Leones (Le 482,000), was executed using RFQ despite exceeding the RFQ threshold, violating Section 29 and 37(2) of the PPA, 2016. Four (4) procurement activities, valued at Two Million, Eight Hundred Twenty-Nine Thousand, Seven Hundred Eighteen Leones (Le 2,829,718), were not reviewed and endorsed by the National Public Procurement Authority (NPPA) despite being within the competitive threshold.

Review of the standard procurement form one (SPF-1) revealed that twelve (12) procurement activities, representing ninety-two percent (92%) of the total number of activities, valued at Three Million, Four Hundred Sixty-Three Thousand, Seven Hundred Eight Leones (Le 3,463,708), lacked prior approval, raising concerns about budgetary confirmation and authorization. Four (4) activities, valued at Two Million, Eight Hundred Twenty-Nine Thousand, Seven Hundred Eighteen Leones (Le 2,829,718), were not recorded in the contract register, thus, making it difficult to confirm whether full disclosure



of all procurement contracts implemented during the year were made available to the team. Four (4) activities, valued at Two Million, Eight Hundred Twenty-Nine Thousand, Seven Hundred Eighteen Leones (Le 2,829,718), experienced delayed payments, impacting project implementation and service quality.

Eleven (11) activities, valued at Three Million, Four Hundred Fifty-Seven Thousand, Seven Hundred Eight Leones (Le 3,457,708), were not evaluated, representing eighty-five percent (85%) of the total number of activities, raising concerns about the effectiveness of the evaluation process, which violates Sections 53(1) of the Public Procurement Act of 2016. Eight activities (62% of the total number of procurements), valued at One Million, Eight Hundred and Twenty-Four Thousand, One Hundred and Four Leones (Le 1,080,124), representing 31% of the total procurement value. 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 requirements.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Port Loko City Council 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	No			
Contract Register 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		3,469,708	
Procurement in the Approved Plan	6	46%	63,490	2%
Procurement Not in the Plan	7	54%	3,406,218	98%
Procurement Executed as in Plan	6	46%	63,490	2%
SPF-1 Approved	1	8%	6,000	0.2%
SPF-1 Not Approved	12	92%	3,463,708	99.8%
Source of Funding				
Government of Sierra Leone (GoSL)	12	92%	2,987,708	86%
Donor	1	8%	482,000	14%
Categories of Procurement				
Goods	7	54%	1,858,554	54%
Works	2	15%	1,099,134	32%
Services	4	31%	512,020	15%
Methods of Procurement				
National Competitive Bidding (NCB)	4	31%	2,829,718	82%
Request for Quotation (RFQ)	9	69%	639,990	18%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	4	31%	2,829,718	82%
Procurement above RFQ threshold Executed using RFQ	1	8%	482,000	14%
Contracts Recorded in the Contract Register	9	69%	639,990	18%
Contract NOT Recorded in the Contract Register	4	31%	2,829,718	82%
Contract Payments Done on Time	9	69%	639,990	18%
Contract Payments NOT Done on Time	4	31%	2,829,718	82%
Procurement Evaluated	2	15%	12,000	0.3%
Procurement Not Evaluated	11	85%	3,457,708	99.7%
Standard Bidding Document Used	12	92%	2,987,708	86%
Standard Bidding Document Not Used	1	8%	482,000	14%
Invitations for Bids (IFB) Not Advertised	4	31%	2,829,718	82%
Documents submitted by the Awardee valid	5	38%	2,389,584	69%
Documents submitted by the Awardee NOT Valid	8	62%	1,080,124	31%



Compliance Statement: Port Loko City Council's procurement activities for the 2022 financial year show significant non-compliance with key procurement regulations, particularly in the areas of unplanned procurements, lack of NPPA approval, non-adherence to the procurement plan, and failure to evaluate most procurement activities. There was excessive reliance on the RFQ method, which contravenes the Public Procurement Act. Additionally, delayed payments and failure to record contracts in the contract register are concerning. While some activities were conducted in compliance with standard procedures, there is a need for substantial improvements in adherence to procurement guidelines and the Public Procurement Act to ensure transparency, accountability, and effective use of public funds.

PORT LOKO DISTRICT COUNCIL

The Port Loko District Council (PLDC) executed 35 procurement activities in the 2022 financial year, amounting to Le 3,528,995 (three million, five hundred and twenty-eight thousand, nine hundred and ninety-five Leones). Of these, 23 activities, valued at Le 3,436,050 (three million, four hundred and thirty-six thousand and fifty Leones), were executed as planned, while 12 activities, amounting to Le 92,945 (ninety-two thousand, nine hundred and forty-five Leones), or 3% of the total procurement value, were not executed as planned. This highlights a deviation from the approved procurement plan and a lack of adherence to procurement discipline.

The review identified significant compliance issues in procurement planning and execution, including the lack of an approved procurement plan, failure to review and endorse the procurement plan by the National Public Procurement Authority (NPPA), and non-compliance with statutory reporting requirements. Additionally, several procurement activities were executed without proper documentation, approval, or adherence to established procedures.

Procurement Categories: Goods: 13 activities valued at Le 1,183,030 (one million, one hundred and eighty-three thousand, thirty Leones), accounting for 34% of the total procurement value. Works: 8 activities valued at Le 186,673 (one hundred and eighty-six thousand, six hundred and seventy-three Leones), representing 5% of the total procurement value. Services: 14 activities valued at Le 2,159,292 (two million, one hundred and fifty-nine thousand, two hundred and ninety-two Leones), making up 61% of the total procurement value.

Procurement Methods: National Competitive Bidding (NCB): 5 activities, accounting for 14% of the total procurement activities, with a total value of Le 3,169,492 (three million, one hundred and sixty-nine thousand, four hundred and ninety-two Leones), representing 90% of the procurement value. Request for Quotation (RFQ): 30 activities, representing 86% of the total procurements, amounted to Le 359,503 (three hundred and fifty-nine thousand, five hundred and three Leones), constituting 10% of the total procurement value.



Port Loko District Council did not have a signed and approved procurement plan, nor was it reviewed and endorsed by the NPPA as required by the Public Procurement Act, 2016. This is a significant compliance issue. All procurement contracts were recorded in the contract register, ensuring full accountability. However, there were instances where awardee documents were not valid (66% of activities), undermining procurement transparency and accountability. 30 activities (86% of procurements) had payments made on time, amounting to Le 359,503 (three hundred and fifty-nine thousand, five hundred and three Leones), whereas 5 activities (14%) experienced delays, with payments totaling Le 3,169,492 (three million, one hundred and sixty-nine thousand, four hundred and ninety-two Leones). 22 activities (63%) were evaluated, with a total value of Le 173,333 (one hundred and seventy-three thousand, three hundred and thirty-three Leones), whereas 23 activities (66%) valued at Le 3,355,662 (three million, three hundred and fifty-five thousand, six hundred and sixty-two Leones) were not evaluated, reflecting a lack of thorough procurement oversight. The procurement process adhered to standard bidding documents, and all contracts were recorded in the contract register. However, the failure to advertise invitations for bids (IFB) in accordance with regulatory requirements was observed in 5 activities, amounting to Le 3,169,492 (three million, one hundred and sixty-nine thousand, four hundred and ninety-two Leones).

Despite the presence of a functioning procurement unit and committee, the Port Loko District Council's procurement activities in 2022 displayed significant non-compliance with procurement regulations, particularly in the areas of procurement planning, approval, and evaluation. The lack of a formalized and approved procurement plan, along with the excessive use of RFQs and non-adherence to regulatory thresholds, points to severe weaknesses in the procurement process. Immediate corrective measures, including proper procurement planning, adherence to statutory requirements, and improved evaluation processes, are essential to enhance procurement efficiency, transparency, and accountability in future activities.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Port Loko District Council 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	No			
Contract Register 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	35		3,528,995	
Procurement in the Approved Plan	35	100%	3,528,995	100%
Procurement Executed as in Plan	23	66%	3,436,050	97%
Procurement Not Executed as in Plan	12	34%	92,945	3%
SPF-1 Not Approved	35	100%	3,528,995	100%
Source of Funding				
Government of Sierra Leone (GoSL)	35	100%	3,528,995	100%
Categories of Procurement				
Goods	13	37%	1,183,030	34%
Works	8	23%	186,673	5%
Services	14	40%	2,159,292	61%
Methods of Procurement				
National Competitive Bidding (NCB)	5	14%	3,169,492	90%
Request for Quotation (RFQ)	30	86%	359,503	10%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	5	14%	3,169,492	90%
Contracts Recorded in the Contract Register	35	100%	3,528,995	100%
Contract Payments Done on Time	30	86%	359,503	10%
Contract Payments NOT Done on Time	5	14%	3,169,492	90%
Procurement Evaluated	22	63%	173,333	5%
Procurement Not Evaluated	23	66%	3,355,662	95%
Standard Bidding Document Used	35	100%	3,528,995	100%
Invitations for Bids (IFB) Advertised	5	14%	3,169,492	90%
Documents submitted by the Awardee valid	12	34%	3,396,187	96%
Documents submitted by the Awardee NOT Valid	23	66%	132,808	4%

PROJECT FIDUCIARY MANAGEMENT UNIT (PFMU)

The National Public Procurement Authority (NPPA) conducted a comprehensive review of the procurement activities executed by the Project Fiduciary Management Unit (PFMU) for the 2022 financial year. A total of 25 procurement activities were executed, amounting to Le 171,120,311 (one hundred seventy-one million, one hundred twenty thousand, three hundred and eleven Leones). The review highlights compliance with procurement planning, execution, and adherence to statutory and regulatory frameworks, including the Public Procurement Act, 2016.

Out of the 25 procurement activities, 12% (Le 142,640,423 or one hundred forty-two million, six hundred forty thousand, four hundred twenty-three Leones) were in the approved procurement plan, while 88% (Le 28,479,887 or twenty-eight million, four hundred seventy-nine thousand, eight hundred eighty-seven Leones) were unplanned and unapproved, in contravention of Section 29 of the Public Procurement Act of 2016. Of the activities planned, only 8% (Le 9,750,156 or nine million, seven hundred fifty thousand, one hundred fifty-six Leones) were executed as planned, while 87% (Le 149,368,961 or one hundred forty-nine million, three hundred sixty-eight thousand, nine hundred sixty-one Leones) were not executed according to the procurement plan. This significant deviation from the plan reflects a lack of discipline in procurement planning and execution, which undermines the procurement process. The PFMU should have



updated the plan to reflect actual implementation as mandated by Section 29(6) of the Public Procurement Act.

The procurement activities included goods, works, and services. A breakdown of the categories is as follows: Goods: 7 activities (28%) amounting to Le 3,724,158 (three million, seven hundred twenty-four thousand, one hundred fifty-eight Leones) being 2% of the total value. Works: 3 activities (12%) amounting to Le 8,415,747 (eight million, four hundred fifteen thousand, seven hundred forty-seven Leones) representing 5% of the total value. Services: 15 activities (60%) amounting to Le 158,980,406 (one hundred fifty-eight million, nine hundred eighty thousand, four hundred six Leones) being 93% of the total value.

The procurement methods employed were as follows: International Competitive Bidding (ICB): 1 activity (4%) amounting to Le 141,494,630 (one hundred forty-one million, four hundred ninety-four thousand, six hundred thirty Leones) being 83% of the total value. National Competitive Bidding (NCB): 3 activities (12%) amounting to Le 9,639,932 (nine million, six hundred thirty-nine thousand, nine hundred thirty-two Leones) being 6% of the total value. Request for Quotation (RFQ): 6 activities (24%) amounting to Le 2,867,433 (two million, eight hundred sixty-seven thousand, four hundred thirty-three Leones) representing 2% of the total value. Restricted Bidding: 1 activity (4%) amounting to Le 1,594 (one thousand, five hundred ninety-four Leones) being 0.1% of the total value. Sole Source: 1 activity (4%) amounting to Le 375,394 (three hundred seventy-five thousand, three hundred ninety-four Leones) being 0.5% of the total value. Other Methods (e.g., Proforma Invoice, Internal Memo, Direct Sourcing): 13 activities (52%) amounting to Le 16,741,329 (sixteen million, seven hundred forty-one thousand, three hundred twenty-nine Leones) being 10% of the total value.

The review further revealed that 76% (Le 168,252,878 or one hundred sixty-eight million, two hundred fifty-two thousand, eight hundred seventy-eight Leones) of the total procurement value was not recorded in the contract register violating the legal framework. It was also observed that 8% (Le 1,685,779 or one million, six hundred eighty-five thousand, seven hundred seventy-nine Leones) of the total procurement value was executed without assigning the unique procurement numbers, hindering effective tracking of procurement activities. 56% (Le 164,410,330 or one hundred sixty-four million, four hundred ten thousand, three hundred thirty Leones) of the total procurement value had delayed payments, which can affect project implementation and service quality. 100% (Le 171,120,311 or one hundred seventy-one million, one hundred twenty thousand, three hundred eleven Leones) of the procurement activities were not evaluated, which is a violation of the procurement evaluation process and undermines accountability.

The Project Fiduciary Management Unit (PFMU) has made significant progress in establishing a procurement unit, employing dedicated procurement staff, and ensuring a functioning procurement committee. However, the review reveals several compliance gaps, including failure to adhere to procurement plans, inadequate contract documentation, and violations of procurement methods and evaluation processes. These deficiencies indicate a lack of full compliance with the Public Procurement Act, 2016.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Project Fiduciary Management Unit (PFMU) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Contract Register 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		171,120,311	
Procurement in the Approved Plan	3	12%	142,640,423	83%
Procurement Not in the Plan	22	88%	28,479,887	17%
Procurement Executed as in Plan	2	8%	9,750,156	6%
Procurement Not Executed as in Plan	1	4%	149,368,961	87%
SPF-1 Not Approved	25	100%	171,120,311	100%
Source of Funding				
Donor	25	100%	171,120,311	100%
Categories of Procurement				
Goods	7	28%	3,724,158	2%
Works	3	12%	8,415,747	5%
Services	15	60%	158,980,406	93%
Methods of Procurement				
International Competitive Bidding (ICB)	1	4%	141,494,630	83%
National Competitive Bidding (NCB)	3	12%	9,639,932	6%
Request for Quotation (RFQ)	6	24%	2,867,433	2%
Restricted Bidding	1	4%	1,594	0.001%
Sole Source	1	4%	375,394	0.219%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	13	52%	16,741,329	10%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	4	16%	151,134,562	88%
Contracts Recorded in the Contract Register	6	24%	2,867,433	2%
Contract NOT Recorded in the Contract Register	19	76%	168,252,878	98%
Procurement Activities without Procurement Numbers	2	8%	1,685,779	1%
Contract Payments Done on Time	11	44%	6,709,981	4%
Contract Payments NOT Done on Time	14	56%	164,410,330	96%
Procurement Not Evaluated	25	100%	171,120,311	100%
Standard Bidding Document Used	23	92%	169,453,781	99%
Standard Bidding Document Not Used	2	8%	1,666,530	1%
Documents submitted by the Awardee valid	9	36%	151,743,167	89%
Documents submitted by the Awardee NOT Valid	3	12%	2,635,815	2%
Documents submitted by the Awardee NOT Available	13	52%	16,741,329	10%

Compliance Statement: The procurement activities executed by the PFMU in 2022 show substantial non-compliance with the statutory and regulatory frameworks. The failure to adhere to approved procurement plans, improper contract registration, delays in payments, and lack of evaluation for most procurement activities reflect a significant disregard for procurement laws. The entity must take corrective actions to ensure full compliance with the Public Procurement Act, 2016, including updating procurement plans, ensuring proper procurement documentation, and conducting evaluations to improve procurement transparency and accountability.



PUBLIC PRIVATE PARTNERSHIP UNIT (PPPU)

In the 2022 financial year, the Public Private Partnership Unit (PPPU) executed a total of 22 procurement activities in line with the National Public Procurement Authority (NPPA) statutory mandate under the Public Procurement Act, 2016. The total value of these procurement activities amounted to Le 162,312,002 (One hundred sixty-two million, three hundred twelve thousand, two Leones). All procurement activities were funded by the Government of Sierra Leone from the Consolidated Revenue Fund.

The PPPU did not establish a dedicated procurement unit or staff in 2022. The procurement office was not conducive, and necessary office facilities, including computers, were available. A functioning procurement committee, goods receipt and inspection committee, and contract register were in place. The procurement plan was signed and approved, and it was reviewed and endorsed by the NPPA. However, there was no capacity training program for procurement staff. The PPPU did not submit the required monthly procurement reports using Standard Procurement Form (SPF-6), in violation of Section 18(13)(g) of the Public Procurement Act.

Of the 22 procurement activities, 7 were included in the approved procurement plan, totaling Le 31,815,631 (Thirty-one million, eight hundred and fifteen thousand, six hundred and thirty-one Leones), representing 20% of the total procurement value. A total of 5 procurement activities, amounting to Le 137,009,658 (One hundred and thirty-seven million, nine thousand, six hundred and fifty-eight Leones), or 84% of the total procurement value, were executed as planned. However, 1 procurement activity, worth Le 23,837,594 (Twenty-three million, eight hundred and thirty-seven thousand, five hundred and ninety-four Leones), representing 15% of the procurement value, was not executed according to the plan.

Despite the positive outcomes in some areas, the PPPU failed to adhere to key compliance requirements. Notably, 13 procurement activities, representing 59% of the total value (Le 57,118,194 or fifty-seven million, one hundred and eighteen thousand, one hundred and ninety-four Leones), lacked prior approval from relevant authorities as required by the procurement initiation process. This resulted in non-compliance with the procurement regulations. Additionally, while the PPPU used the Request for Quotation (RFQ) method for 11 procurement activities, this method accounted for only 20% of the total procurement value. A significant portion, totaling Le 105,181,807 (One hundred and five million, one hundred and eighty-one thousand, eight hundred and seven Leones), or 65% of the total value, was procured through other methods such as Proforma Invoice, Internal Memo, and Direct Sourcing, raising concerns regarding transparency and competition.

Another notable issue was the lack of proper documentation for many activities. 11 procurement activities, amounting to Le 129,786,483 (One hundred and twenty-nine million, seven hundred and eighty-six thousand, four hundred and eighty-three Leones), or 80% of the total procurement value, were executed without valid documents submitted by the awardees. This non-compliance raises concerns about the fairness and transparency of the procurement process. Additionally, 68% of the procurement activities,



amounting to Le 66,343,945 (Sixty-six million, three hundred and forty-three thousand, nine hundred and forty-five Leones), did not have procurement numbers assigned. This issue, along with the failure to submit monthly procurement reports using Standard Procurement Form (SPF-6), further undermines transparency in procurement operations.

The Public Private Partnership Unit (PPPU) faced significant challenges in procurement compliance during the 2022 financial year. The lack of a dedicated procurement unit, procurement staff, and adequate procurement training has hindered the effectiveness and transparency of procurement processes. Additionally, the absence of prior approvals for most procurement activities and the failure to adhere to procurement methods and evaluation processes raise concerns about the integrity of the procurement system. Improvements are necessary to enhance transparency, fairness, and accountability, which are critical to ensure value for money and effective public procurement operations.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Public Private Partnership Unit (PPPU) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	No			
Procurement Staff Available	No			
Conducive Procurement Office	No			
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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		162,312,002	
Procurement in the Approved Plan	7	32%	31,815,631	20%
Procurement Not in the Plan	1	5%	12,001	0.01%
Procurement Executed as in Plan	5	23%	137,009,658	84%
Procurement Not Executed as in Plan	1	5%	23,837,594	15%
SPF-1 Approved	5	23%	105,054,817	65%
SPF-1 Not Approved	13	59%	57,118,194	35%
Source of Funding				
Government of Sierra Leone (GoSL)	22	100%	162,312,002	100%
Categories of Procurement				
Goods	13	59%	75,079,120	46%
Services	9	41%	87,232,882	54%
Methods of Procurement				
Request for Quotation (RFQ)	11	50%	32,525,519	20%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	8	36%	105,181,807	65%
Procurement Activities Executed with NO Methods Available	3	14%	24,604,676	15%
Contracts Recorded in the Contract Register	10	45%	32,513,518	20%
Contract NOT Recorded in the Contract Register	12	55%	129,789,484	80%
Procurement Activities without Procurement Numbers	15	68%	66,343,945	41%
Contract Payments Done on Time	22	100%	162,312,002	100%
Procurement Not Evaluated	22	100%	162,312,002	100%
Standard Bidding Document Used	3	14%	697,887	0.43%
Standard Bidding Document Not Used	19	86%	161,614,115	100%
Documents submitted by the Awardee valid	11	50%	32,525,519	20%
Documents submitted by the Awardee NOT Available	11	50%	129,786,483	80%



PUBLIC SECTOR REFORM UNIT (PSRU)

Based on the review of the Public Sector Reform Unit's (PSRU) procurement activities for the 2022 financial year, significant non-compliance issues were identified in the areas of procurement planning, execution, and transparency. While the PSRU adhered to certain legal and regulatory frameworks, notable deficiencies were observed in the implementation of procurement processes, specifically in contract execution, procurement methods, and reporting.

In the 2022 financial year, the PSRU undertook procurement activities amounting to Le 512,012 (Five hundred and twelve thousand and twelve Leones). The procurement activities were carried out through 22 (twenty-two) procurement processes. Although the total procurement value was in alignment with the approved procurement plan, 18 out of 22 activities (82%) were executed according to plan, amounting to Le 298,885 (Two hundred and ninety-eight thousand, eight hundred and eighty-five Leones), while 4 activities valued at Le 213,128 (Two hundred and thirteen thousand, one hundred and twenty-eight Leones) did not align with the procurement plan. The entire procurement process relied solely on the Request for Quotation (RFQ) method, which raises concerns about potential contract splitting and lack of competition. The use of only one procurement method may reduce transparency and undermine value for money. Contract payments were timely for the most part, with 95% of the payments completed on time (Le 510,862, or Ninety-five percent of total contract payments). However, 1 (one) contract payment amounting to Le 1,150 (One thousand, one hundred and fifty Leones) was delayed.

The procurement activities reviewed included goods and services, with the following breakdown: Procurement of Goods: 13 activities, valued at Le 156,956 (One hundred and fifty-six thousand, nine hundred and fifty-six Leones), representing 31% of the total procurement value. Procurement of Services: 9 activities, valued at Le 355,057 (Three hundred and fifty-five thousand, fifty-seven Leones), representing 69% of the total procurement value.

The documents submitted by the awardees for all 22 procurement activities were found to be valid, accounting for 100% of the procurement value. All 22 activities were evaluated, accounting for 100% of the total procurement value. While the procurement plan was approved, 18% of activities were not executed as planned, highlighting a need for improved adherence to procurement plans. The use of RFQ for all procurement activities suggests a lack of competitive bidding. It is recommended that the PSRU explore more diverse procurement methods, including National Competitive Bidding (NCB), to enhance transparency and value for money. The delay in one contract payment indicates a need for improved financial management to ensure timely disbursement of funds.

A signed and approved procurement plan was in place, and the procurement plan was reviewed and endorsed by the National Public Procurement Authority (NPPA). However, there were no capacity-building programs for the procurement staff, and the procurement unit lacked necessary staff and resources, such as a conducive office environment and sufficient procurement office facilities. The absence of a fully established procurement



unit and trained staff is a significant weakness. It is recommended that the PSRU invest in staff training and the establishment of a fully functional procurement unit to improve procurement management. The PSRU did not submit the monthly procurement report using the standard procurement form (SPF-6) to the NPPA as required by Section 18(13)(g) of the Public Procurement Act. All procurement activities were evaluated, and 100% of the awardee documents were found to be valid, ensuring transparency and compliance with the Public Procurement Act.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Public Sector Reform Unit (PSRU) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	No			
Procurement Staff Available	No			
Conducive Procurement Office	No			
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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Contract Register 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		512,012	
Procurement in the Approved Plan	22	100%	512,012	100%
Procurement Executed as in Plan	18	82%	298,885	58%
Procurement Not Executed as in Plan	4	18%	213,128	42%
SPF-1 Approved	22	100%	512,012	100%
Source of Funding				
Government of Sierra Leone (GoSL)	22	100%	512,012	100%
Categories of Procurement				
Goods	13	59%	156,956	31%
Services	9	41%	355,057	69%
Methods of Procurement				
Request for Quotation (RFQ)	22	100%	512,012	100%
Contracts Recorded in the Contract Register	22	100%	512,012	100%
Contract Payments Done on Time	21	95%	510,862	99.8%
Contract Payments NOT Done on Time	1	5%	1,150	0.2%
Procurement Not Evaluated	22	100%	512,012	100%
Documents submitted by the Awardee valid	22	100%	512,012	100%



PUBLIC SERVICE COMMISSION (PSC)

The National Public Procurement Authority (NPPA) conducted a procurement compliance review of the Public Service Commission (PSC) for the 2022 financial year, as mandated by Section 14(2)(m) of the Public Procurement Act, 2016. This review aimed to assess the procurement planning, execution, and compliance with the Public Procurement Act, 2016, ensuring the transparency, fairness, and accountability of the procurement processes.

The Public Service Commission (PSC) reported 14 procurement activities for the 2022 financial year, totaling a value of Le 629,673 (six hundred and twenty-nine thousand, six hundred and seventy-three Leones). All procurement activities were funded by the Government of Sierra Leone, amounting to Le 629,673 (six hundred and twenty-nine thousand, six hundred and seventy-three Leones). All 14 procurement activities (100%) were included in the approved procurement plan, and all activities were executed as planned. This indicates full compliance with Section 29 of the Public Procurement Act, 2016, which mandates that procurement should align with the approved procurement plan. All 14 procurement activities (100%) were approved and recorded in the Standard Procurement Form 1 (SPF-1), ensuring full compliance with procurement approval processes. The total value of Le 629,673 was recorded, meeting the transparency and accountability requirements of the Public Procurement Act.

The Request for Quotation (RFQ) method was used for all 14 procurement activities (100%), amounting to Le 629,673 (100% of total value). While RFQ is permissible, its exclusive use raises concerns about the potential for fragmentation of contracts, which may undermine competition and fairness under Section 37(2) of the Public Procurement Act, 2016.

All 14 contracts (100%) were recorded in the contract register, as required by the Procurement Act, ensuring transparency. Payments for all 14 activities (100%) were made on time, demonstrating effective financial management and compliance with the legal requirements. All procurement activities (100%) were evaluated, and standard bidding documents were used for each procurement. This confirms compliance with Section 37(1) of the Public Procurement Act, which mandates fair evaluation procedures. All documents submitted by awardees were valid, demonstrating that the award process adhered to legal and procedural standards. However, the Public Service Commission failed to submit monthly procurement reports using the Standard Procurement Form 6 (SPF-6) to the NPPA, as required by Section 18(13)(g) of the Public Procurement Act. This non-compliance is a critical issue that must be addressed.

Procurement Categories: Goods: 12 activities (86% of total procurements), amounting to Le 558,673 (89% of total value). Services: 2 activities (14% of total procurements), amounting to Le 71,000 (11% of total value).

The PSC has an established procurement unit with available staff and a conducive office environment. The procurement plan was signed and approved, and the office is equipped with necessary office computers. The procurement unit has adequate facilities and a



functioning procurement committee, demonstrating good organizational infrastructure. However, the PSC has not implemented a capacity training program for its procurement staff, which is a gap that needs to be addressed to ensure continuous improvement and adherence to procurement standards.

The Public Service Commission (PSC) has demonstrated significant compliance with procurement processes, as outlined in the Public Procurement Act, 2016. However, the failure to submit monthly procurement reports (SPF-6) to the NPPA remains a critical area of non-compliance that needs immediate attention.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Public Service Commission (PSC) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Contract Register 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	14		629,673	
Procurement in the Approved Plan	14	100%	629,673	100%
Procurement Executed as in Plan	14	100%	629,673	100%
SPF-1 Approved	14	100%	629,673	100%
Source of Funding				
Government of Sierra Leone (GoSL)	14	100%	629,673	100%
Categories of Procurement				
Goods	12	86%	558,673	89%
Services	2	14%	71,000	11%
Methods of Procurement				
Request for Quotation (RFQ)	14	100%	629,673	100%
Contracts Recorded in the Contract Register	14	100%	629,673	100%
Contract Payments Done on Time	14	100%	629,673	100%
Procurement Evaluated	14	100%	629,673	100%
Standard Bidding Document Used	14	100%	629,673	100%
Documents submitted by the Awardee valid	14	100%	629,673	100%



PUJEHUN DISTRICT COUNCIL

The National Public Procurement Authority (NPPA) conducted a procurement compliance review of the Pujehun District Council for the 2022 financial year, as mandated by Section 14(2)(m) of the Public Procurement Act, 2016. This review aimed to assess the procurement planning, execution, and compliance with the Public Procurement Act, 2016, ensuring transparency, fairness, and accountability in the procurement processes.

The Pujehun District Council reported 41 procurement activities for the 2022 financial year, with a total value of Le 4,263,536 (four million, two hundred and sixty-three thousand, five hundred and thirty-six Leones). 90% of the procurement activities were funded by the Government of Sierra Leone, amounting to Le 2,115,291 (two million, one hundred and fifteen thousand, two hundred and ninety-one Leones), while 10% were funded by donor partners, amounting to Le 2,148,245 (two million, one hundred and forty-eight thousand, two hundred and forty-five Leones).

Based on the data, 32 activities (78%) with a total value of Le 3,694,098 (three million, six hundred and ninety-four thousand and ninety-eight Leones) were in the approved procurement plan, representing 87% of the total procurement value. 9 activities (22%) with a total value of Le 569,438 (five hundred and sixty-nine thousand, four hundred and thirty-eight Leones), which represent 13% of the total procurement value, were not included in the approved procurement plan. This is a violation of Section 29 of the Public Procurement Act, 2016. 15 activities (37%) amounting to Le 3,453,199 (three million, four hundred and fifty-three thousand, one hundred and ninety-nine Leones) were executed as planned, representing 81% of the total value. 21 activities (51%) amounting to Le 495,448 (four hundred and ninety-five thousand, four hundred and forty-eight Leones) were not executed as in the approved procurement plan, which is a violation of Section 29(6) of the Public Procurement Act, 2016. The procurement plan should have been updated to reflect actual execution.

The review further revealed that 34 activities (83%) with a total value of Le 2,482,326 (two million, four hundred and eighty-two thousand, three hundred and twenty-six Leones) were approved using the Standard Procurement Form (SPF-1), while 6 activities (15%) valued at Le 1,172,527 (one million, one hundred and seventy-two thousand, five hundred and twenty-seven Leones) were not approved.

The procurement methods employed were: National Competitive Bidding (NCB): 8 activities (20%) with a total value of Le 3,347,323 (three million, three hundred and forty-seven thousand, three hundred and twenty-three Leones), representing 79% of the total value. Request for Quotation (RFQ): 32 activities (78%) with a total value of Le 722,614 (seven hundred and twenty-two thousand, six hundred and fourteen Leones), representing 17% of the total value. 1 activity (2%) was executed using RFQ despite being above the RFQ threshold, valued at Le 159,023 (one hundred and fifty-nine thousand, twenty-three Leones), which accounts for 4% of the total procurement value.

A substantial portion of the procurement activities (78%) used the RFQ method, which raises concerns about the fragmentation of contracts, potentially violating the principles



of competition and fairness under Section 37(2) of the Public Procurement Act, 2016. The extensive use of RFQ and other non-competitive methods could undermine procurement transparency and value for money.

The procurement activities were categorized into Goods, Works, and Services: Goods: 24 activities (59% of procurement activities), valued at Le 2,298,908 (two million, two hundred and ninety-eight thousand, nine hundred and eight Leones), accounting for 54% of the total value. Works: 10 activities (24% of procurement activities), valued at Le 1,447,695 (one million, four hundred and forty-seven thousand, six hundred and ninety-five Leones), accounting for 34% of the total value. Services: 7 activities (17% of procurement activities), valued at Le 516,933 (five hundred and sixteen thousand, nine hundred and thirty-three Leones), accounting for 12% of the total value.

39 contracts (95%) with a total value of Le 4,057,478 (four million, fifty-seven thousand, four hundred and seventy-eight Leones) were recorded in the contract register, showing transparency. However, 2 contracts (5%) with a value of Le 206,058 (two hundred and six thousand, fifty-eight Leones) were not recorded. 40 activities (98%) with a total value of Le 4,069,937 (four million, sixty-nine thousand, nine hundred and thirty-seven Leones) were paid on time, representing 95% of the total procurement value. However, 1 activity (2%) valued at Le 193,599 (one hundred and ninety-three thousand, five hundred and ninety-nine Leones) was not paid on time, which could have financial implications, especially for SMEs involved in the procurement process. 8 activities (20%) with a total value of Le 3,347,323 (three million, three hundred and forty-seven thousand, three hundred and twenty-three Leones) were evaluated, representing 79% of the total procurement value. The remaining 32 activities (78%) with a total value of Le 722,614 (seven hundred and twenty-two thousand, six hundred and fourteen Leones) were not evaluated. 40 activities (98%) with a total value of Le 4,069,937 (four million, sixty-nine thousand, nine hundred and thirty-seven Leones) had valid documents submitted by awardees, ensuring legality, transparency, fairness, and accountability. However, 1 activity (2%) with a value of Le 193,599 (one hundred and ninety-three thousand, five hundred and ninety-nine Leones) did not have valid documentation submitted by the awardee. The entity fails to submit monthly procurement reports using Standard Procurement Form 6 (SPF-6) as required under Section 18(13)(g).

The Council has an established procurement unit with available staff and a conducive office environment. The procurement plan was signed and approved. The procurement office is equipped with necessary office computers.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Pujehun District Council 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		4,263,536	
Procurement in the Approved Plan	32	78%	3,694,098	87%
Procurement Not in the Plan	9	22%	569,438	13%
Procurement Executed as in Plan	15	37%	3,453,199	81%
Procurement Not Executed as in Plan	21	51%	495,448	12%
SPF-1 Approved	34	83%	2,482,326	58%
SPF-1 Not Approved	6	15%	1,172,527	28%
Source of Funding				
Government of Sierra Leone (GoSL)	37	90%	2,115,291	50%
Donor	4	10%	2,148,245	50%
Categories of Procurement				
Goods	24	59%	2,298,908	54%
Works	10	24%	1,447,695	34%
Services	7	17%	516,933	12%
Methods of Procurement				
National Competitive Bidding (NCB)	8	20%	3,347,323	79%
Request for Quotation (RFQ)	32	78%	722,614	17%
Procurement above RFQ threshold Executed using RFQ	1	2%	159,023	4%
Contracts Recorded in the Contract Register	39	95%	4,057,478	95%
Contract NOT Recorded in the Contract Register	2	5%	206,058	5%
Contract Payments Done on Time	40	98%	4,069,937	95%
Contract Payments NOT Done on Time	1	2%	193,599	5%
Procurement Evaluated	8	20%	3,347,323	79%
Procurement Not Evaluated	32	78%	722,614	17%
Standard Bidding Document Used	41	100%	4,263,536	100%
Invitations for Bids (IFB) Advertised	8	20%	3,347,323	79%
Documents submitted by the Awardee valid	40	98%	4,069,937	95%
Documents submitted by the Awardee NOT Available	1	2%	193,599	5%

Compliance Statement: The Pujehun District Council's procurement activities for the 2022 financial year were partially compliant with the Public Procurement Act, 2016. While the procurement processes demonstrated transparency and accountability in many areas, there were significant violations, particularly in terms of activities not being in the approved procurement plan, non-compliance with the execution of the procurement plan, and delays in payments. The excessive use of the Request for Quotation (RFQ) method also raised concerns regarding competition and fairness. The Council is advised to update its procurement plan, improve compliance with the approval and execution of procurement activities, and ensure timely payments and proper documentation submission for enhanced transparency and accountability.



RIGHT TO ACCESS INFORMATION COMMISSION (RAIC)

In the 2022 financial year, the Right to Access Information Commission (RAIC) executed 33 procurement activities, totaling Le 711,888,654 (Seven hundred and eleven million, eight hundred and eighty-eight thousand, six hundred and fifty-four Leones), in compliance with the National Public Procurement Authority (NPPA) statutory mandate as per Section 14(2)(m) of the Public Procurement Act, 2016. The total procurement value was primarily funded by the Government of Sierra Leone (GoSL), contributing Le 709,913,654 (Seven hundred and nine million, nine hundred and thirteen thousand, six hundred and fifty-four Leones), representing 99.7% of the total value, while Le 1,975,000 (One million, nine hundred and seventy-five thousand Leones), representing 0.3%, was sourced from RAIC's own revenue.

Of the 33 procurement activities, 17 were planned in the approved procurement plan, representing 52% of the total number of activities, and accounting for 56% of the total procurement value, which amounted to Le 399,441,309 (Three hundred and ninety-nine million, four hundred and forty-one thousand, three hundred and nine Leones). Out of the 17 planned procurements, only 4 activities, totaling Le 153,152,250 (One hundred and fifty-three million, one hundred and fifty-two thousand, two hundred and fifty Leones), were executed as planned, representing only 12% of the total procurement activities and 22% of the total procurement value. The remaining 21 activities, amounting to Le 328,118,271 (Three hundred and twenty-eight million, one hundred and eighteen thousand, two hundred and seventy-one Leones), representing 64% of the procurement activities and 46% of the total procurement value, were not executed as per the procurement plan. This non-compliance highlights the need for a more accurate and up-to-date procurement plan, as required by Section 29(6) of the Public Procurement Act, 2016.

A review of the procurement process revealed several areas of concerns. All 33 procurement activities lacked SPF-1 prior approval from the relevant authorities, violating the procurement initiation process. This issue raises concerns about budget confirmation and authorization. The primary method of procurement employed was the Request for Quotation (RFQ), which was used for 18 activities, accounting for 89% of the total procurement value. However, 8 activities, representing 24% of the procurement activities and 89% of the procurement value, were executed above the RFQ threshold, which raises concerns about potential contract splitting in violation of Section 37(2) of the Public Procurement Act, 2016. The review found that the awardee documentation for 17 procurement activities was invalid, violating Sections 21 and 53(2) of the Public Procurement Act. This non-compliance undermines the fairness, transparency, and accountability of the procurement process. The RAIC failed to submit the required monthly procurement reports using the Standard Procurement Form (SPF-6) as mandated by Section 18(13)(g) of the Public Procurement Act, 2016, further reducing transparency in procurement operations.

Procurement Categories: Goods: 9 activities (27%) valued at Le 236,805,976 (Two hundred and thirty-six million, eight hundred and five thousand, nine hundred and



seventy-six Leones). Works: 1 activity (3%) valued at Le 108,405,000 (One hundred and eight million, four hundred and five thousand Leones). Services: 23 activities (70%) valued at Le 366,677,678 (Three hundred and sixty-six million, six hundred and seventy-seven thousand, six hundred and seventy-eight Leones).

The RAIC's procurement process in 2022 demonstrates significant gaps in compliance with the Public Procurement Act, particularly regarding the approval and execution of procurement plans, the use of appropriate procurement methods, and the timely submission of required reports. While the RAIC made some efforts in procurement activities, it is evident that improvements are necessary to meet legal and procedural standards. Key issues include the lack of a functional procurement committee, insufficient procurement documentation, and the failure to adhere to competitive thresholds. Enhanced adherence to procurement planning, approval processes, and reporting mechanisms is crucial to ensuring transparency, accountability, and value for money in public procurement.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Right to Access Information Commission (RAIC) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	No			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	No			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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	33		711,888,654	
Procurement in the Approved Plan	17	52%	399,441,309	56%
Procurement Not in the Plan	14	42%	312,447,345	44%
Procurement Executed as in Plan	4	12%	153,152,250	22%
Procurement Not Executed as in Plan	21	64%	328,118,271	46%
SPF-1 Not Approved	33	100%	711,888,654	100%
Source of Funding				
Government of Sierra Leone (GoSL)	32	97%	709,913,654	99.7%
Own Source Revenue	1	3%	1,975,000	0.3%
Categories of Procurement				
Goods	9	27%	236,805,976	33%
Works	1	3%	108,405,000	15%
Services	23	70%	366,677,678	52%
Methods of Procurement				
Request for Quotation (RFQ)	18	55%	633,438,222	89%
Sole Source	9	27%	71,304,282	10%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	6	18%	7,146,150	1%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	9	27%	71,304,282	10%
Procurement above RFQ threshold Executed using RFQ	8	24%	633,438,222	89%
Contracts Recorded in the Contract Register	33	100%	711,888,654	100%
Procurement Activities without Procurement Numbers	27	82%	308,612,315	43%
Contract Payments Done on Time	21	64%	566,294,254	80%
Contract Payments NOT Done on Time	12	36%	145,594,400	20%
Procurement Not Evaluated	33	100%	711,888,654	100%
Standard Bidding Document Used	14	42%	592,261,972	83%
Standard Bidding Document Not Used	19	58%	119,626,682	17%
Documents submitted by the Awardee valid	10	30%	459,254,714	65%
Documents submitted by the Awardee NOT Valid	17	52%	245,487,790	34%
Documents submitted by the Awardee NOT Available	6	18%	7,146,150	1%



ROAD MAINTENANCE FUND ADMINISTRATION (RMFA)

In the 2022 financial year, the Road Maintenance Fund Administration (RMFA) executed 22 procurement activities, in compliance with the National Public Procurement Authority (NPPA) statutory mandate as per Section 14(2)(m) of the Public Procurement Act, 2016. The total value of the procurement activities amounted to Le 2,039,400,842 (Two billion, thirty-nine million, four hundred thousand, eight hundred and forty-two Leones). The procurement activities were entirely funded by the Government of Sierra Leone from the Consolidated Revenue Fund.

Out of the 22 procurement activities planned for 2022, 19 were included in the approved procurement plan, representing 86% of the total activities, with a value of Le 1,266,366,751 (One billion, two hundred and sixty-six million, three hundred and sixty-six thousand, seven hundred and fifty-one Leones), accounting for 62% of the total procurement value. Three procurement activities, valued at Le 772,955,855 (Seven hundred and seventy-two million, nine hundred and fifty-five thousand, eight hundred and fifty-five Leones), representing 38% of the procurement value, were not included in the approved plan, in violation of Section 29 of the PPA, 2016. Out of the planned procurement activities, 14 were executed as per the procurement plan, valued at Le 1,242,780,184 (One billion, two hundred and forty-two million, seven hundred and eighty thousand, one hundred and eighty-four Leones), representing 61% of the total procurement value. However, five activities, valued at Le 23,586,567 (Twenty-three million, five hundred and eighty-six thousand, five hundred and sixty-seven Leones), representing 1% of the total value, were not executed as planned. All 22 procurement activities were approved through Standard Procurement Form (SPF-1), ensuring 100% compliance with budget confirmation and authorization requirements.

The procurement categories and their respective values were as follows: Goods: 16 activities, valued at Le 894,602,139 (Eight hundred and ninety-four million, six hundred and two thousand, one hundred and thirty-nine Leones), representing 43.87% of the total procurement value. Works: 1 activity, valued at Le 90,000 (Ninety thousand Leones), representing 0.004% of the total procurement value. Services: 5 activities, valued at Le 1,144,708,703 (One billion, one hundred and forty-four million, seven hundred and eight thousand, seven hundred and three Leones), representing 56.13% of the total procurement value.

The Request for Quotation (RFQ) method was employed for 17 activities, representing 77% of the total number of procurements, but only 7% of the total value. The National Competitive Bidding (NCB) method was used for 5 activities, accounting for 23% of the total number but 93% of the total value.

Standard Bidding Documents were used for all 22 procurement activities, ensuring compliance with documentation standards. Capacity training programs for procurement staff were not conducted in 2022, highlighting an area for improvement. Monthly submission of SPF-6 reports to NPPA was not conducted, indicating a gap in reporting transparency, contravening Section 18(13)(g) of the Public Procurement Act, 2016. The RMFA has an established and conducive procurement unit equipped with office



computers and facilities. A procurement committee and a Goods Receipt and Inspection Committee are in place, along with a maintained contract register. Awardee documentation for all activities was valid, in compliance with Sections 21 and 53(2) of the Public Procurement Act. 21 contracts, representing 95% of the total value, were recorded in the contract register, while 1 contract, worth Le 43,003,200 (Forty-three million, three thousand, two hundred Leones), was not recorded.

The entity should ensure all procurement activities are included in the approved procurement plan and update the plan to reflect actual implementation, in compliance with Section 29(6) of the Public Procurement Act, 2016. The RMFA must address these gaps to enhance transparency, accountability, and efficiency in its procurement operations.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Road Maintenance Fund Administration (RMFA) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Contract Register 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		2,039,400,842	
Procurement in the Approved Plan	19	86%	1,266,366,751	62%
Procurement Not in the Plan	2	9%	772,955,855	38%
Procurement Executed as in Plan	14	64%	1,242,780,184	61%
Procurement Not Executed as in Plan	5	23%	23,586,567	1%
SPF-1 Approved	22	100%	2,039,400,842	100%
Source of Funding				
Government of Sierra Leone (GoSL)	22	100%	2,039,400,842	100%
Categories of Procurement				
Goods	16	73%	894,602,139	43.87%
Works	1	5%	90,000	0.004%
Services	5	23%	1,144,708,703	56.13%
Methods of Procurement				
National Competitive Bidding (NCB)	5	23%	1,894,841,397	93%
Request for Quotation (RFQ)	17	77%	144,559,445	7%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	5	23%	1,894,841,397	93%
Contracts Recorded in the Contract Register	21	95%	1,996,397,642	98%
Contract NOT Recorded in the Contract Register	1	5%	43,003,200	2%
Contract Payments Done on Time	20	91%	2,038,774,795	99.97%
Contract Payments NOT Done on Time	2	9%	626,047	0.03%
Procurement Evaluated	20	91%	1,265,929,690	62%
Procurement Not Evaluated	2	9%	773,471,152	38%
Standard Bidding Document Used	22	100%	2,039,400,842	100%
Invitations for Bids (IFB) Advertised	3	14%	773,617,897	38%
Invitations for Bids (IFB) Not Advertised	2	9%	1,121,223,500	55%
Documents submitted by the Awardee valid	22	100%	2,039,400,842	100%



ROKEL COMMERCIAL BANK (RCB)

The National Public Procurement Authority (NPPA) conducted a comprehensive review of the procurement activities executed by Rokel Commercial Bank (RCB) during the 2022 financial year. The review assessed compliance with statutory and regulatory frameworks, transparency, and adherence to procurement planning and execution processes. Despite the comprehensive scope of procurement activities, significant deficiencies were noted in planning, execution, and adherence to statutory and regulatory frameworks, including non-compliance with the Public Procurement Act of 2016.

The review revealed that RCB executed 108 procurement activities amounting to Le 355,630,763 (three hundred and fifty-five million, six hundred and thirty thousand, seven hundred and sixty-three Leones). Of these activities, 96% (104 activities) were planned procurements valued at Le 257,979,308 (two hundred and fifty-seven million, nine hundred and seventy-nine thousand, three hundred and eight Leones), representing 73% of the total procurement value. 4% (4 activities) were unplanned procurements amounting to Le 97,651,455 (ninety-seven million, six hundred and fifty-one thousand, four hundred and fifty-five Leones), accounting for 27% of the total procurement value. All 108 procurement activities (100%) were funded through RCB's own-source revenue, amounting to Le 355,630,763 (three hundred and fifty-five million, six hundred and thirty thousand, seven hundred and sixty-three Leones).

Only 4% (4 activities) were executed as planned, valued at Le 154,737,376 (one hundred and fifty-four million, seven hundred and thirty-seven thousand, three hundred and seventy-six Leones), representing 44% of the total value. A significant 96% (104 activities) deviated from the procurement plan, valued at Le 209,449,363 (two hundred and nine million, four hundred and forty-nine thousand, three hundred and sixty-three Leones), representing 59% 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. The entity should have updated the plan as mandated in Section 29 (6) of the Act to reflect actual implementation of procurement activities.

All 108 activities (100%) were for the procurement of goods, totaling Le 355,630,763 (three hundred and fifty-five million, six hundred and thirty thousand, seven hundred and sixty-three Leones). 4 activities (4%) were executed using NCB, amounting to Le 146,181,400 (one hundred and forty-six million, one hundred and eighty-one thousand, four hundred Leones), representing 41% of the total procurement value. 104 activities (96%) utilized RFQ, amounting to Le 209,449,363 (two hundred and nine million, four hundred and forty-nine thousand, three hundred and sixty-three Leones), representing 59% of the total procurement value. Two activities (2%) valued at Le 206,456,088 (58% of total value) exceeded the RFQ threshold but were nevertheless executed using RFQ. This is a clear violation of established procurement regulations and indicates a failure to adhere to competitive threshold requirements. 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 undermines the principles of competition, transparency, and fairness in public procurement, reducing the value for money and undermining the effectiveness of the procurement process. The entity should aggregate similar



procurement items and use open competitive methods to ensure better outcomes by signing framework contract.

Four activities (4%) amounting to Le 146,181,400 (one hundred and forty-six million, one hundred and eighty-one thousand, four hundred Leones) were approved with SPF-1, while 104 activities (96%) valued at Le 209,449,363 (two hundred and nine million, four hundred and forty-nine thousand, three hundred and sixty-three Leones) lacked SPF-1 approval.

Only 5 activities (5%) totaling Le 146,188,300 (41% of total value) had valid awardee documents. The remaining 103 activities (95%) lacked valid documentation, undermining transparency and accountability. Two contracts (2%) valued at Le 59,200 (0.02%) were not recorded in the contract register thus, making it difficult to confirm whether full disclosure of all procurement contracts implemented during the year were made available to the team. Payments for 74 activities (69%) amounting to Le 113,211,405 (32%) were delayed, impacting service delivery and efficiency.

Despite these noted deficiencies, RCB has demonstrated a structured procurement framework with a dedicated procurement unit, committee, and staff committed to ensuring efficiency, integrity, and value for money in procurement processes.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Rokel Commercial Bank (RCB) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	108		355,630,763	
Procurement in the Approved Plan	104	96%	257,979,308	73%
Procurement Not in the Plan	4	4%	97,651,455	27%
Procurement Executed as in Plan	4	4%	154,737,376	44%
Procurement Not Executed as in Plan	100	93%	103,241,932	29%
SPF-1 Approved	4	4%	146,181,400	41%
SPF-1 Not Approved	104	96%	209,449,363	59%
Source of Funding				
Own Source Revenue	108	100%	355,630,763	100%
Categories of Procurement				
Goods	108	100%	355,630,763	100%
Methods of Procurement				
National Competitive Bidding (NCB)	4	4%	146,181,400	41%
Request for Quotation (RFQ)	104	96%	209,449,363	59%
Procurement above RFQ threshold Executed using RFQ	2	2%	206,456,088	58%
Contracts Recorded in the Contract Register	106	98%	355,571,563	99.98%
Contract NOT Recorded in the Contract Register	2	2%	59,200	0.02%
Procurement Activities without Procurement Numbers	5	5%	10,606,800	3%
Contract Payments Done on Time	34	31%	242,419,358	68%
Contract Payments NOT Done on Time	74	69%	113,211,405	32%
Procurement Not Evaluated	108	100%	355,630,763	100%
Standard Bidding Document Used	108	100%	355,630,763	100%
Documents submitted by the Awardee valid	5	5%	146,188,300	41%
Documents submitted by the Awardee NOT Valid	103	95%	209,442,463	59%



SIERRA LEONE EMBASSY TO THE REPUBLIC OF SOUTH KOREA

As mandated by Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement activities at the Sierra Leone Embassy to the Republic of South Korea. This review aimed to assess compliance with the Public Procurement Act, 2016 and evaluate adherence to standard procurement practices. The findings reveal significant gaps and deficiencies in the procurement processes, demonstrating a complete lack of compliance with the Act's provisions and a failure to implement proper procurement infrastructure and controls.

A total of 51 (fifty-one) procurement activities, valued at Le 2,385,201 (Two Million Three Hundred Eighty-Five Thousand Two Hundred and One Leones), were reviewed. These activities were funded entirely by the Government of Sierra Leone (GoSL) through the consolidated fund. Notably, 100% of these activities were unplanned and unapproved, directly contravening the provisions of Section 29 (1 & 2) of the Public Procurement Act.

The review highlighted several critical deficiencies, including that all procurement activities (100%) were not included in an approved procurement plan. All 51 activities were executed using non-competitive methods, including Direct Sourcing and Proforma Invoices, collectively referred to as "others." This practice contravenes the established procurement legal framework. The entity has no established procurement unit in place, no contract register was maintained and all the activities lacked unique procurement numbers, making tracking and accountability challenging. Standard Procurement Form One (SPF-1) was not approved for any activity, indicating lapses in internal controls over procurement initiation. None of the procurement activities were evaluated, undermining transparency and the integrity of the award process. Required documents submitted by awardees were unavailable for all activities.

The procurement activities were predominantly for goods, accounting for 88% (45 activities) with a total value of Le 2,333,317 (Two Million Three Hundred Thirty-Three Thousand Three Hundred and Seventeen Leones). Services constituted 14% (7 activities) with a total value of Le 51,885 (Fifty-One Thousand Eight Hundred and Eighty-Five Leones).

The procurement processes at the Sierra Leone Embassy to the Republic of South Korea exhibit a complete lack of compliance with the Public Procurement Act, 2016. The absence of basic procurement infrastructure, such as a contract register, procurement numbers, and SPF-1 approval, coupled with non-competitive procurement methods, underscores the urgent need for reforms. Immediate steps must be taken to align procurement practices with legal requirements to enhance accountability, transparency, and efficiency in the management of public funds. These shortcomings pose significant risks to transparency, accountability, and the effective use of public funds. By addressing these issues, the Sierra Leone Embassy to the Republic of South Korea can enhance accountability, transparency, and efficiency in its procurement activities.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Sierra Leone Embassy to the Republic of South Korea 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	51		2,385,201	
Procurement Not in the Plan	51	100%	2,385,201	100%
SPF-1 Not Approved	51	100%	2,385,201	100%
Source of Funding				
Government of Sierra Leone (GoSL)	51	100%	2,385,201	100%
Categories of Procurement				
Goods	45	88%	2,333,317	98%
Services	7	14%	51,885	2%
Methods of Procurement				
Procurement Activities Executed with NO Methods Available	51	100%	2,385,201	100%
Contract NOT Recorded in the Contract Register	51	100%	2,385,201	100%
Procurement Activities without Procurement Numbers	51	100%	2,385,201	100%
Contract Payments Done on Time	51	100%	2,385,201	100%
Procurement Not Evaluated	51	100%	2,385,201	100%
Standard Bidding Document Not Used	51	100%	2,385,201	100%
Documents submitted by the Awardee NOT Available	51	100%	2,385,201	100%

SIERRA LEONE AGRIBUSINESS & RICE VALUE CHAIN SUPPORT PROJECT (SLARIS)-MOYAMBA

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Sierra Leone Agribusiness & Rice Value Chain Support Project (SLARIS) - Moyamba, in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The review aimed to assess adherence to public procurement laws and ensure efficiency, transparency, and value for money.

The review analyzed four procurement activities executed by SLARIS - Moyamba, amounting to Le 3,868,885 (Three million, eight hundred sixty-eight thousand, eight hundred eighty-five Leones). These activities were funded entirely through donor sources. All four procurement activities (100%) were included in the approved procurement plan and executed as planned. Standard Procurement Form One (SPF-1) was not approved for any of the activities (100%), indicating non-compliance with the procurement initiation process.

Three activities (75%) involved the procurement of goods, totaling Le 1,541,262 (One million, five hundred forty-one thousand, two hundred sixty-two Leones). One activity (25%) involved the procurement of services, totaling Le 2,327,623 (Two million, three hundred twenty-seven thousand, six hundred twenty-three Leones).

Two activities (50%) utilized National Competitive Bidding (NCB), amounting to Le 3,010,141 (Three million, ten thousand, one hundred forty-one Leones). Two activities (50%) employed other methods such as proforma invoices, internal memos, and direct



sourcing, totaling Le 858,744 (Eight hundred fifty-eight thousand, seven hundred forty-four Leones).

Two contracts (50%) were recorded in the contract register, totaling Le 3,010,141 (Three million, ten thousand, one hundred forty-one Leones). Two contracts (50%) were not recorded in the contract register, totaling Le 858,744 (Eight hundred fifty-eight thousand, seven hundred forty-four Leones). One contract (25%) experienced delayed payment, totaling Le 2,327,623 (Two million, three hundred twenty-seven thousand, six hundred twenty-three Leones). None of the procurement activities (0%) underwent evaluation, raising concerns about the effectiveness of the evaluation process. For one activity (25%), the awardee's documents were valid, totaling Le 2,327,623 (Two million, three hundred twenty-seven thousand, six hundred twenty-three Leones). For one activity (25%), the awardee's documents were not valid, amounting to Le 682,518 (Six hundred eighty-two thousand, five hundred eighteen Leones). For two activities (50%), the awardee's documents were not available, totaling Le 858,744 (Eight hundred fifty-eight thousand, seven hundred forty-four Leones).

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone Agribusiness & Rice Value Chain Support Project (SLARiS)-Moyamba 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	No			
Contract Register 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		3,868,885	
Procurement in the Approved Plan	4	100%	3,868,885	100%
Procurement Executed as in Plan	4	100%	3,868,885	100%
SPF-1 Not Approved	4	100%	3,868,885	100%
Source of Funding				
Donor	4	100%	3,868,885	100%
Categories of Procurement				
Goods	3	75%	1,541,262	40%
Services	1	25%	2,327,623	60%
Methods of Procurement				
National Competitive Bidding (NCB)	2	50%	3,010,141	78%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	2	50%	858,744	22%
Contracts Recorded in the Contract Register	2	50%	3,010,141	78%
Contract NOT Recorded in the Contract Register	2	50%	858,744	22%
Contract Payments Done on Time	3	75%	1,541,262	40%
Contract Payments NOT Done on Time	1	25%	2,327,623	60%
Procurement Not Evaluated	4	100%	3,868,885	100%
Standard Bidding Document Used	4	100%	3,868,885	100%
Documents submitted by the Awardee valid	1	25%	2,327,623	60%
Documents submitted by the Awardee NOT Valid	1	25%	682,518	18%
Documents submitted by the Awardee NOT Available	2	50%	858,744	22%



SIERRA LEONE AGRICULTURAL RESEARCH INSTITUTE (SLARI)

In compliance with Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Sierra Leone Agricultural Research Institute (SLARI) for the 2022 financial year. The review aimed to assess SLARI's adherence to public procurement laws and ensure transparency, efficiency, and value for money in its procurement activities. A total of 13 procurement activities were executed by SLARI during the year under review, with a total value of Le 392,054 (Three hundred and ninety-two thousand and fifty-four Leones). These activities were fully funded by the Government of Sierra Leone (GoSL).

The data revealed that 11 (eleven) activities, representing 85% of the total procurement, were planned, with a value of Le 213,967 (Two hundred and thirteen thousand, nine hundred and sixty-seven Leones), accounting for 55% of the total value. 1 (one) activity, representing 8% of the total procurement, was unplanned, with a value of Le 177,570 (One hundred and seventy-seven thousand, five hundred and seventy Leones), accounting for 45% of the total value. 11 (eleven) activities, representing 85% of the total procurement, were executed differently from the original plan, with a value of Le 214,484 (Two hundred and fourteen thousand, four hundred and eighty-four Leones), accounting for 55% of the total value.

It was further revealed that 13 (thirteen) activities, accounting for 100% of the total procurement, lacked prior approval through Standard Procurement Form 1 (SPF-1), contravening the procurement initiation process and budgetary confirmation requirements. The procurement of Goods accounted for 11 (eleven) activities, representing 85% of the total procurement value of Le 359,414 (Three hundred and fifty-nine thousand, four hundred and fourteen Leones), or 92% of the total procurement value, the procurement of Works through 1 (one) activity, representing 8% of the total procurement value of Le 22,890 (Twenty-two thousand, eight hundred and ninety Leones), or 6% of the total procurement value and the procurement of Services accounted for 1 (one) activity, representing 8% of the total procurement value of Le 9,750 (Nine thousand, seven hundred and fifty Leones), or 2% of the total procurement value. The remaining activities were either not in the plan or executed outside the plan. This highlights the need for SLARI to improve adherence to procurement planning and update the plan regularly as required by Section 29(6) of the Public Procurement Act.

Request for Quotation (RFQ) was the most used method, accounting for 12 (twelve) activities, representing 92% of the total procurement value of Le 391,537 (Three hundred and ninety-one thousand, five hundred and thirty-seven Leones), or 99.9% of the total procurement value. Other methods, including Proforma Invoice, Internal Memo, and Direct Sourcing, were used for 1 (one) activity, representing 8% of the total procurement value of Le 517 (Five hundred and seventeen Leones), or 0.1% of the total value. The extensive use of the RFQ method for procurements above threshold limits suggests potential violations of procurement laws related to contract splitting. SLARI should



consider using open competitive methods and framework contracts for similar procurement activities to enhance fairness and transparency.

2 (two) contracts, representing 15% of the total procurement value of Le 181,410 (One hundred and eighty-one thousand, four hundred and ten Leones), or 46% of the total procurement value, were not recorded in the Contract Register. 1 (one) activity, representing 8% of the total procurement value of Le 517 (Five hundred and seventeen Leones), or 0.1% of the total procurement value, did not have a procurement number. 8 (eight) activities, representing 62% of the total procurement value of Le 82,935 (Eighty-two thousand, nine hundred and thirty-five Leones), or 21% of the total procurement value, had payments not made on time. 11 (eleven) activities, representing 85% of the total procurement value of Le 115,967 (One hundred and fifteen thousand, nine hundred and sixty-seven Leones), or 30% of the total procurement value, were not evaluated. The lack of proper evaluation undermines the accountability and effectiveness of the procurement process. SLARI should prioritize the evaluation of all procurement activities to ensure value for money and transparency. 4 (four) activities, representing 31% of the total procurement value of Le 11,447 (Eleven thousand, four hundred and forty-seven Leones), or 3% of the total procurement value, did not use the Standard Bidding Document. A considerable percentage (77%) of awardee documents were found to be invalid, raising concerns about the transparency and fairness of the award process. SLARI must ensure that all necessary documentation is in place for every procurement to maintain compliance with the Public Procurement Act.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone Agricultural Research Institute (SLARI) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		392,054	
Procurement in the Approved Plan	11	85%	213,967	55%
Procurement Not in the Plan	1	8%	177,570	46%
Procurement Not Executed as in Plan	11	85%	214,484	55%
SPF-1 Not Approved	13	100%	392,054	100%
Source of Funding				
Government of Sierra Leone (GoSL)	13	100%	392,054	100%
Categories of Procurement				
Goods	11	85%	359,414	92%
Works	1	8%	22,890	6%
Services	1	8%	9,750	2%
Methods of Procurement				
Request for Quotation (RFQ)	12	92%	391,537	99.9%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	1	8%	517	0.1%
Contracts Recorded in the Contract Register	10	77%	210,127	54%
Contract NOT Recorded in the Contract Register	2	15%	181,410	46%
Procurement Activities without Procurement Numbers	1	8%	517	0.1%
Contract Payments Done on Time	5	38%	309,119	79%
Contract Payments NOT Done on Time	8	62%	82,935	21%
Procurement Evaluated	2	15%	275,570	70%
Procurement Not Evaluated	11	85%	115,967	30%
Standard Bidding Document Used	9	69%	380,607	97%
Standard Bidding Document Not Used	4	31%	11,447	3%
Documents submitted by the Awardee valid	2	15%	275,570	70%
Documents submitted by the Awardee NOT Valid	10	77%	115,967	30%



Compliance Statement: The review of SLARI's procurement activities for the 2022 financial year revealed several compliance issues that need immediate attention. While the procurement unit and systems are in place, the significant deviations from procurement plans, untimely payments, lack of evaluations, and invalid awardee documents are concerning. SLARI must take corrective action to address these gaps, ensuring full compliance with the Public Procurement Act, enhancing transparency, and improving value for money in its procurement processes.

SIERRA LEONE AIRPORT AUTHORITY (SLAA)

In compliance with its statutory mandate under Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted an annual review of the procurement processes and procedures of the Sierra Leone Airport Authority (SLAA) for the 2022 financial year. The review examined 174 procurement activities undertaken by the SLAA, totaling Le 2,329,805,713 (Two billion, three hundred and twenty-nine million, eight hundred and five thousand, seven hundred and thirteen Leones). All procurement activities were funded entirely through SLAA's own source revenue, amounting to Le 2,329,805,713.

Out of 174 procurement activities, 85 (49%) were included in the approved procurement plan, amounting to Le 1,425,713,920 (One billion, four hundred and twenty-five million, seven hundred and thirteen thousand, nine hundred and twenty Leones), representing 61% of the total procurement value. The remaining 89 (51%) activities, valued at Le 904,091,793 (Nine hundred and four million, ninety-one thousand, seven hundred and ninety-three Leones), were unplanned. 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, 2016. Only 1 (one) activity, valued at Le 12,660 (Twelve thousand, six hundred and sixty Leones), was executed as planned, while 84 activities, valued at Le 1,945,686,205 (One billion, nine hundred and forty-five million, six hundred and eighty-six thousand, two hundred and five Leones), were not executed as planned. This is in violation of Section 29(6) of the Public Procurement Act, 2016 as the entity should have updated the procurement plan to reflect actual implementation of activities.

Goods procurement constituted 161 activities (93%) with a value of Le 2,312,146,081 (Two billion, three hundred and twelve million, one hundred and forty-six thousand, eighty-one Leones), representing 99% of the total value. Works procurement included 4 activities (2%), valued at Le 5,309,836 (Five million, three hundred and nine thousand, eight hundred and thirty-six Leones), or 0.3% of the total value. Services procurement accounted for 9 activities (5%), totaling Le 12,349,796 (Twelve million, three hundred and forty-nine thousand, seven hundred and ninety-six Leones), representing 1% of the total value.

The Request for Quotation (RFQ) method was used exclusively for all 174 procurement activities, totaling Le 2,329,805,713. However, 113 activities (65%) valued at Le



2,326,779,330 (Two billion, three hundred and twenty-six million, seven hundred and seventy-nine thousand, three hundred and thirty Leones) were above the RFQ threshold, violating the Public Procurement Act's requirements. 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 undermines the principles of competition, transparency, and fairness in public procurement, reducing the value for money and undermining the effectiveness of the procurement process. The entity should aggregate similar procurement items and use open competitive methods to ensure better outcomes by signing framework contract.

None of the 174 procurement activities reviewed had prior approval via Standard Procurement Form One (SPF-1) from the relevant authorities in line with the procurement initiation process. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential to initiate the process and confirm budget availability. Only 1 (One) activity, amounting to Le 53,500 (Fifty-three thousand, five hundred Leones), lacked a unique procurement number, undermining tracking and accountability. Payments for 170 (Ninety-eight percent) activities were made on time, amounting to Le 2,194,144,213 (Ninety-four percent of the total value). Four activities experienced delayed payments, amounting to Le 135,661,500 (Six percent of the total value). None of the 174 procurement activities were evaluated, raising concerns about the effectiveness of the evaluation process, which violates Sections 53(1) of the Public Procurement Act of 2016.

All awardee documents were invalid, violating Sections 21 and 53(2) of the Public Procurement Act, 2016. The lack of legal and supporting documents for an awardee makes it difficult to establish that the award decision was made in a fair, accountable, competitive, and transparent manner. 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 requirements. Despite the noted deficiencies, the review found that the entity 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 entity in 2022:

Sierra Leone Airport Authority (SLAA) 2022 Procurements Overview		
Indicators	Outcomes (Yes/No)	
Procurement Systems Review		
Established Procurement Unit	Yes	
Procurement Staff Available	Yes	
Conducive Procurement Office	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	
Capacity Training Program for Procurement Staff	No	
Functioning Procurement Committee Available	Yes	
Legal Framework Available (PP Act, Regulation, Manual)	Yes	
Goods Received and Inspection Committee Available	Yes	
Contract Register 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	174		2,329,805,713	
Procurement in the Approved Plan	85	49%	1,425,713,920	61%
Procurement Not in the Plan	89	51%	904,091,793	39%
Procurement Executed as in Plan	1	1%	12,660	0%
Procurement Not Executed as in Plan	84	48%	1,945,686,205	84%
SPF-1 Not Approved	174	100%	2,329,805,713	100%
Source of Funding				
Own Source Revenue	174	100%	2,329,805,713	100%
Categories of Procurement				
Goods	161	93%	2,312,146,081	99%
Works	4	2%	5,309,836	0%
Services	9	5%	12,349,796	1%
Methods of Procurement				
Request for Quotation (RFQ)	174	100%	2,329,805,713	100%
Procurement above RFQ threshold Executed using RFQ	113	65%	2,326,779,330	100%
Contracts Recorded in the Contract Register	159	91%	2,045,409,731	88%
Contract NOT Recorded in the Contract Register	15	9%	284,395,981	12%
Procurement Activities without Procurement Numbers	1	1%	53,500	0%
Contract Payments Done on Time	170	98%	2,194,144,213	94%
Contract Payments NOT Done on Time	4	2%	135,661,500	6%
Procurement Not Evaluated	174	100%	2,329,805,713	100%
Standard Bidding Document Used	171	98%	2,329,588,253	100%
Standard Bidding Document Not Used	3	2%	217,459	0%
Documents submitted by the Awardee NOT Valid	174	100%	2,329,805,713	100%

Compliance Statement: While SLAA has demonstrated commitment to establishing a functional procurement unit and adhering to some legal frameworks, significant gaps remain in planning, documentation, and adherence to procurement methods. Addressing these issues is critical to ensuring transparency, accountability, and value for money in public procurement.

SIERRA LEONE BROADCASTING CORPORATION [SLBC]

The National Public Procurement Authority (NPPA) conducted a procurement review for the Sierra Leone Broadcasting Corporation (SLBC) for the financial year 2022. The review aimed to evaluate procurement activities, compliance with legal requirements, and adherence to approved procurement plans. The data reviewed covers a total of 30 procurement activities, with a total value of Le 76,323,564 (Seventy-Six Million, Three Hundred and Twenty-Three Thousand, Five Hundred and Sixty-Four Leones). These activities were entirely funded by the Government of Sierra Leone (GoSL) through the consolidated fund.

17 activities (57% of the number) were planned, with a total value of Le 32,900,189 (Thirty-Two Million, Nine Hundred Thousand, One Hundred and Eighty-Nine Leones), representing 43% of the total procurement value. However, 13 activities (43% of the number) were executed outside the approved procurement plan, amounting to Le 43,423,375 (Forty-Three Million, Four Hundred and Twenty-Three Thousand, Three Hundred and Seventy-Five Leones), representing 57% of the total procurement value, violating Section 29 of the Public Procurement Act, 2016. The data further revealed that 8 activities (27% of the number) were executed as planned, with a value of Le 14,242,065



(Fourteen Million, Two Hundred and Forty-Two Thousand, Sixty-Five Leones), representing 19% of the total procurement value. 10 activities (33% of the number), amounting to Le 18,673,624 (Eighteen Million, Six Hundred and Seventy-Three Thousand, Six Hundred and Twenty-Four Leones), were not executed in accordance with the approved procurement plan. This is in violation of Section 29(6) of the Public Procurement Act, 2016 as the entity should have updated the procurement plan to reflect actual implementation of activities.

All 30 procurement activities (100%) were executed using the Request for Quotation (RFQ) method. While this method was consistently applied, it undermines competition and transparency, violating Section 37(2) of the Public Procurement Act. It is recommended that SLBC adopt open competitive methods to ensure fairness, value for money, and transparency.

29 activities (97% of the number), amounting to Le 69,259,689 (Sixty-Nine Million, Two Hundred and Fifty-Nine Thousand, Six Hundred and Eighty-Nine Leones), representing 91% of the total procurement value were for the procurement of Goods and the remaining 1 activity (3% of the number), amounting to Le 7,063,875 (Seven Million, Sixty-Three Thousand, Eight Hundred and Seventy-Five Leones), representing 9% of the total procurement value was for the procurement of Services.

Contracts recorded in the register: 27 activities (90%) with a value of Le 69,916,564 (Sixty-Nine Million, Nine Hundred Sixteen Thousand, Five Hundred Sixty-Four Leones), 92% of the total value. Contracts not recorded in the register: 3 activities (10%) amounting to Le 6,407,000 (Six Million, Four Hundred Seven Thousand Leones), 8% of the total value. Delayed payments: 12 activities (40%) amounting to Le 14,329,900 (Fourteen Million, Three Hundred Twenty-Nine Thousand, Nine Hundred Leones), 19% of the total value. 29 activities (97% of the number), amounting to Le 76,306,939 (Seventy-Six Million, Three Hundred and Six Thousand, Nine Hundred and Thirty-Nine Leones), were not evaluated, undermining transparency and accountability. An evaluation process must be implemented for all procurement activities to ensure compliance with procurement principles and maximize value for money. SLBC should submit monthly SPF-6 reports to the NPPA to improve monitoring and accountability.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Sierra Leone Broadcasting Corporation [SLBC] 2022 Procurements Overview				
Indicators		Outcomes (Yes/No)		
Procurement Systems Review				
Established Procurement Unit		No		
Procurement Staff Available		No		
Conducive Procurement Office		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		
Capacity Training Program for Procurement Staff		No		
Functioning Procurement Committee Available		Yes		
Legal Framework Available (PP Act, Regulation, Manual)		Yes		
Goods Received and Inspection Committee Available		Yes		
Contract Register 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	30		76,323,564	
Procurement in the Approved Plan	17	57%	32,900,189	43%
Procurement Not in the Plan	13	43%	43,423,375	57%
Procurement Executed as in Plan	8	27%	14,242,065	19%
Procurement Not Executed as in Plan	10	33%	18,673,624	24%
SPF-1 Approved	25	83%	72,420,499	95%
SPF-1 Not Approved	5	17%	3,903,065	5%
Source of Funding				
Government of Sierra Leone (GoSL)	30	100%	76,323,564	100%
Categories of Procurement				
Goods	29	97%	69,259,689	91%
Services	1	3%	7,063,875	9%
Methods of Procurement				
Request for Quotation (RFQ)	30	100%	76,323,564	100%
Contracts Recorded in the Contract Register	27	90%	69,916,564	92%
Contract NOT Recorded in the Contract Register	3	10%	6,407,000	8%
Contract Payments Done on Time	18	60%	61,993,664	81%
Contract Payments NOT Done on Time	12	40%	14,329,900	19%
Procurement Evaluated	1	3%	16,625	0%
Procurement Not Evaluated	29	97%	76,306,939	100%
Standard Bidding Document Used	30	100%	76,323,564	100%
Documents submitted by the Awardee valid	6	20%	18,349,496	24%
Documents submitted by the Awardee NOT Valid	24	80%	57,974,068	76%

Compliance Statement: The procurement review for SLBC highlights significant non-compliance in critical areas, including procurement planning, evaluation, and reporting. Although SLBC demonstrated adherence to certain procurement requirements, such as maintaining a contract register and having a conducive procurement office, substantial gaps in compliance with legal and regulatory standards must be addressed to enhance transparency, accountability, and efficiency in public procurement processes.

SIERRA LEONE CHANCERY, NEW YORK

As mandated by Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement activities at the Sierra Leone Chancery in New York. The review aimed to assess compliance with the Public Procurement Act, 2016 and evaluate adherence to standard procurement practices.



The findings reveal significant deficiencies in the procurement processes, demonstrating a complete lack of compliance with the Act's provisions and a failure to implement proper procurement infrastructure and controls. A total of 57 (fifty-seven) procurement activities, valued at Le 5,972,217 (Five Million Nine Hundred and Seventy-Two Thousand Two Hundred and Seventeen Leones), were reviewed. These activities were fully funded by the Government of Sierra Leone (GoSL) through the consolidated fund. All 57 (100%) procurement activities were unplanned and unapproved, directly contravening the provisions of Section 29 (1 & 2) of the Public Procurement Act.

The Chancery lacks an established procurement unit and procurement plan. There is no maintained contract register, violating the legal framework. All 57 (100%) procurements were conducted using non-competitive methods, such as Direct Sourcing and Proforma Invoices (referred to as "others"), which contravenes the established procurement legal framework.

All procurement activities lacked unique procurement numbers, making tracking and accountability difficult and increasing the risk of fraud and inefficiency. None of the procurement activities were evaluated, raising concerns about the and integrity of the procurement process. Awardee documents were unavailable for all 57 activities, further undermining transparency and accountability. Standard Procurement Form 1 (SPF-1) was not approved for any of the activities, indicating lapses in internal control over procurement initiation and raising concerns about budgetary confirmation and authorization.

The procurement categories were as follows: Goods: 13 activities (23%), valued at Le 1,010,322 (One Million Ten Thousand Three Hundred and Twenty-Two Leones). Services: 44 activities (77%), valued at Le 4,961,895 (Four Million Nine Hundred and Sixty-One Thousand Eight Hundred and Ninety-Five Leones).

Based on the findings, the Sierra Leone Chancery, New York, demonstrated a complete lack of compliance with the Public Procurement Act, 2016, for the year 2022. All procurement activities failed to follow legally mandated procedures, with significant issues surrounding procurement planning, documentation, evaluation, and the use of non-competitive methods. These deficiencies highlight the urgent need for reform in procurement practices to ensure proper infrastructure, capacity, and adherence to legal requirements. Immediate action is required to align procurement practices with legal standards and ensure accountability, transparency, and effective use of public funds.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Sierra Leone Chancery, New York 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	57		5,972,217	
Procurement Not in the Plan	57	100%	5,972,217	100%
SPF-1 Not Approved	57	100%	5,972,217	100%
Source of Funding				
Government of Sierra Leone (GoSL)	57	100%	5,972,217	100%
Categories of Procurement				
Goods	13	23%	1,010,322	17%
Services	44	77%	4,961,895	83%
Methods of Procurement				
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	57	100%	5,972,217	100%
Contract NOT Recorded in the Contract Register	57	100%	5,972,217	100%
Procurement Activities without Procurement Numbers	57	100%	5,972,217	100%
Contract Payments Done on Time	57	100%	5,972,217	100%
Procurement Not Evaluated	57	100%	5,972,217	100%
Standard Bidding Document Not Used	57	100%	5,972,217	100%
Documents submitted by the Awardee NOT Available	57	100%	5,972,217	100%

SIERRA LEONE CIVIL AVIATION AUTHORITY [SLCAA]

In compliance with Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a comprehensive review of the procurement processes at the Sierra Leone Civil Aviation Authority (SLCAA) for the 2022 financial year. The objective of the review was to assess SLCAA's adherence to public procurement laws, with a focus on efficiency, transparency, and value for money.

In the 2022 financial year, SLCAA executed 48 procurement activities, amounting to Le 15,002,343 (Fifteen million, two thousand, three hundred and forty-three Leones). The procurement activities were funded primarily through Own Source Revenue, which accounted for 98% (Le 4,997,343) of the total value, while 2% (Le 10,005,000) was sourced from the Government of Sierra Leone (GoSL). The review revealed that 45 (94%) of the procurement activities had valid prior approval (SPF-1) in line with the Public Procurement Act, 2016, amounting to Le 14,632,919 (Fourteen million, six hundred and thirty-two thousand, nine hundred and nineteen Leones). However, 3 activities (6%), valued at Le 369,424 (Three hundred and sixty-nine thousand, four hundred and twenty-four Leones), lacked prior approval, indicating non-compliance with the procurement initiation process.

Of the 48 procurement activities, 44 (92%) were in line with the approved procurement plan, accounting for 98% of the total value, which amounts to Le 14,667,633 (Fourteen million, six hundred and sixty-seven thousand, six hundred and thirty-three Leones). However, 4 activities (8%), valued at Le 334,710 (Three hundred and thirty-four thousand, seven hundred and ten Leones), were not included in the approved procurement plan, contravening Section 29 of the PPA, 2016. The data showed that 8 activities (58%), totaling Le 3,292,729 (Three million, two hundred and ninety-two thousand, seven



hundred and twenty-nine Leones), were executed as planned. 17 activities (35%), totaling Le 11,470,904 (Eleven million, four hundred and seventy thousand, nine hundred and four Leones), were executed outside the approved procurement plan, raising concerns about the adherence to the procurement planning process. The entity should have updated the plan as mandated in Section 29 (6) of the Act to reflect actual implementation of procurement activities.

The procurement activities were categorized as follows: Goods: 29 activities (60%), totaling Le 12,688,620 (Twelve million, six hundred and eighty-eight thousand, six hundred and twenty Leones), accounting for 85% of the total procurement value. Works: 7 activities (15%), totaling Le 817,724 (Eight hundred and seventeen thousand, seven hundred and twenty-four Leones), accounting for 5% of the total procurement value. Services: 12 activities (25%), totaling Le 1,495,999 (One million, four hundred and ninety-five thousand, nine hundred and ninety-nine Leones), accounting for 10% of the total procurement value.

All 48 activities (100%) used RFQ, amounting to the entire procurement value of Le 15,002,343 (Fifteen million, two thousand, three hundred and forty-three Leones). The extensive use of RFQs raises concerns about potential violations of Section 37(2) of the Public Procurement Act, which prohibits contract splitting.

Regarding contract payments, 47 activities (98%) were paid on time, totaling Le 14,912,343 (Fourteen million, nine hundred and twelve thousand, three hundred and forty-three Leones), representing 99% of the total procurement value. Only 1 activity (2%), valued at Le 90,000 (Ninety thousand Leones), was not paid on time. Of the 48 procurement activities, 43 (90%) were evaluated, totaling Le 4,622,403 (Four million, six hundred and twenty-two thousand, four hundred and three Leones), accounting for 31% of the total value. However, 5 activities (10%), valued at Le 10,379,940 (Ten million, three hundred and seventy-nine thousand, nine hundred and forty Leones), were not evaluated, which is a breach of Section 53(1) of the Public Procurement Act, 2016.

The use of standard bidding documents was found to be in compliance, with 47 activities (98%) using the standard documents, amounting to Le 14,912,343 (Fourteen million, nine hundred and twelve thousand, three hundred and forty-three Leones). However, 1 activity (2%) did not use the standard bidding documents, valued at Le 90,000 (Ninety thousand Leones). Furthermore, 45 activities (94%) had valid awardee documentation, totaling Le 14,730,143 (Fourteen million, seven hundred and thirty thousand, one hundred and forty-three Leones), ensuring transparency and accountability in the award process. However, 3 activities (6%) lacked valid awardee documents.

The Sierra Leone Civil Aviation Authority (SLCAA) demonstrated a reasonable level of compliance with procurement laws and regulations in the 2022 financial year. However, significant issues were identified, including non-compliance with procurement planning, inadequate evaluation of procurements, and an over-reliance on RFQs. These deficiencies highlight the need for improved procurement planning, evaluation, and the use of competitive procurement methods to ensure better outcomes and value for money. Further training and capacity building for procurement staff are recommended to address these issues. The review recommends that SLCAA take immediate corrective actions to



align its procurement processes with the Public Procurement Act, 2016, to improve transparency, competition, and value for money in future procurements.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone Civil Aviation Authority [SLCAA] 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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	48		15,002,343	
Procurement in the Approved Plan	44	92%	14,667,633	98%
Procurement Not in the Plan	4	8%	334,710	2%
Procurement Executed as in Plan	28	58%	3,292,729	22%
Procurement Not Executed as in Plan	17	35%	11,470,904	76%
SPF-1 Approved	45	94%	14,632,919	98%
SPF-1 Not Approved	3	6%	369,424	2%
Source of Funding				
Government of Sierra Leone (GoSL)	1	2%	10,005,000	67%
Own Source Revenue	47	98%	4,997,343	33%
Categories of Procurement				
Goods	29	60%	12,688,620	85%
Works	7	15%	817,724	5%
Services	12	25%	1,495,999	10%
Methods of Procurement				
Request for Quotation (RFQ)	48	100%	15,002,343	100%
Contracts Recorded in the Contract Register	48	100%	15,002,343	100%
Contract Payments Done on Time	47	98%	14,912,343	99%
Contract Payments NOT Done on Time	1	2%	90,000	1%
Procurement Evaluated	43	90%	4,622,403	31%
Procurement Not Evaluated	5	10%	10,379,940	69%
Standard Bidding Document Used	47	98%	14,912,343	99%
Standard Bidding Document Not Used	1	2%	90,000	1%
Documents submitted by the Awardee valid	45	94%	14,730,143	98%

SIERRA LEONE COMMERCIAL BANK (SLCB)

In 2022 financial year, a comprehensive procurement review was conducted at Sierra Leone Commercial Bank (SLCB) by the National Public Procurement Authority (NPPA) in line with Section 14(2)(m) of the Public Procurement Act, 2016. The review aimed to assess SLCB's adherence to public procurement regulations and ensure that the procurement processes align with principles of transparency, efficiency, and value for money.

The review covered 58 procurement activities executed by SLCB, totaling Le 17,306,616 (Seventeen million, three hundred and six thousand, six hundred and sixteen Leones). These activities were entirely funded through the bank's own source revenue. 38



activities, valued at Le 15,012,587 (Fifteen million, twelve thousand, five hundred and eighty-seven Leones), were in the approved procurement plan, representing 66% of the total procurement value. 20 activities, amounting to Le 2,294,029 (Two million, two hundred and ninety-four thousand, twenty-nine Leones), were unplanned, representing 34% of the total value, violating Section 29 of the PPA, 2016.

66% of the planned procurement activities were not executed as originally planned, amounting to Le 16,494,708 (Sixteen million, four hundred and ninety-four thousand, seven hundred and eight Leones), which accounts for 95% of the total procurement value. This shows a significant deviation from the planned procurement execution. The entity should have updated the plan as mandated in Section 29 (6) of the Act to reflect actual implementation of procurement activities.

Only 30 (52%) of the activities were executed with prior approval through the Standard Procurement Form 1 (SPF-1), amounting to Le 5,012,032 (Five million, twelve thousand, thirty-two Leones), while 26 activities (45%) valued at Le 12,163,684 (Twelve million, one hundred and sixty-three thousand, six hundred and eighty-four Leones) were executed without prior SPF-1 approval, raising concerns about compliance with procurement initiation processes.

Procurement Categories: Goods: 48 activities, valued at Le 16,993,986 (Sixteen million, nine hundred and ninety-three thousand, nine hundred and eighty-six Leones), represented 83% of the total number of activities and 98% of the total value. Works: 4 activities, totaling Le 85,445 (Eighty-five thousand, four hundred and forty-five Leones), representing 7% of the total activities and 0% of the total value. Services: 6 activities, amounting to Le 227,185 (Two hundred and twenty-seven thousand, one hundred and eighty-five Leones), representing 10% of the activities and 1% of the value.

Procurement Methods: National Competitive Bidding (NCB): 3 activities, valued at Le 12,491,568 (Twelve million, four hundred and ninety-one thousand, five hundred and sixty-eight Leones), accounted for 72% of the total procurement value. Request for Quotation (RFQ): 51 activities, totaling Le 2,646,656 (Two million, six hundred and forty-six thousand, six hundred and fifty-six Leones), representing 15% of the total value. Restricted Bidding: 1 activity, valued at Le 1,380,921 (One million, three hundred and eighty thousand, nine hundred and twenty-one Leones), accounting for 8% of the total value. Sole Source: 3 activities, amounting to Le 787,471 (Seven hundred and eighty-seven thousand, four hundred and seventy-one Leones), representing 5% of the total value.

2 activities, valued at Le 787,471 (Seven hundred and eighty-seven thousand, four hundred and seventy-one Leones), in competitive threshold were not submitted for technical review and endorsement by the NPPA in accordance with the competitive threshold requirements of the Public Procurement Act. 25 procurement activities, representing 43% of the total activities, experienced delayed payments amounting to Le 15,497,755 (Fifteen million, four hundred and ninety-seven thousand, seven hundred and fifty-five Leones), accounting for 90% of the total value. This highlights a significant issue with payment delays that can have negative financial implications, especially for small and medium-sized enterprises (SMEs). 8 procurement activities, valued at Le 601,643



(Six hundred and one thousand, six hundred and forty-three Leones), did not use the Standard Bidding Document, accounting for 3% of the total value.

Only 1 procurement activity, valued at Le 1,380,921 (One million, three hundred and eighty thousand, nine hundred and twenty-one Leones), was evaluated, representing 8% of the total procurement value. The remaining 57 activities, valued at Le 15,925,695 (Fifteen million, nine hundred and twenty-five thousand, six hundred and ninety-five Leones), representing 92% of the total procurement value, were not evaluated, violating Section 53(1) of the Public Procurement Act. The awardee documents in 30 procurement activities, amounting to Le 2,405,163 (Two million, four hundred and five thousand, one hundred and sixty-three Leones), were not valid, representing 14% of the total value, indicating non-compliance with Sections 21 and 53(2) of the Public Procurement Act. The entity fails to submit monthly procurement reports using Standard Procurement Form 6 (SPF-6) as required under Section 18(13)(g).

Despite the noted deficiencies, the review found that the entity 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 entity in 2022:

Sierra Leone Commercial Bank (SLCB) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	58		17,306,616	
Procurement in the Approved Plan	38	66%	15,012,587	87%
Procurement Not in the Plan	20	34%	2,294,029	13%
Procurement Not Executed as in Plan	38	66%	16,494,708	95%
SPF-1 Approved	30	52%	5,012,032	29%
SPF-1 Not Approved	26	45%	12,163,684	70%
Source of Funding				
Own Source Revenue	58	100%	17,306,616	100%
Categories of Procurement				
Goods	48	83%	16,993,986	98%
Works	4	7%	85,445	0%
Services	6	10%	227,185	1%
Methods of Procurement				
National Competitive Bidding (NCB)	3	5%	12,491,568	72%
Request for Quotation (RFQ)	51	88%	2,646,656	15%
Restricted Bidding	1	2%	1,380,921	8%
Sole Source	3	5%	787,471	5%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	3%	787,471	5%
Contract NOT Recorded in the Contract Register	58	100%	17,306,616	100%
Contract Payments Done on Time	33	57%	1,808,861	10%
Contract Payments NOT Done on Time	25	43%	15,497,755	90%
Procurement Evaluated	1	2%	1,380,921	8%
Procurement Not Evaluated	57	98%	15,925,695	92%
Standard Bidding Document Used	50	86%	16,704,973	97%
Standard Bidding Document Not Used	8	14%	601,643	3%
Invitations for Bids (IFB) Advertised	3	5%	12,491,568	72%
Documents submitted by the Awardee valid	28	48%	14,901,453	86%
Documents submitted by the Awardee NOT Valid	30	52%	2,405,163	14%



Compliance Statement: Based on the findings, it is clear that SLCB's procurement activities for the 2022 financial year exhibited significant non-compliance with the provisions of the Public Procurement Act, 2016. The bank's failure to adhere to procurement planning, approval processes, and evaluation requirements, as well as its extensive use of RFQs for procurement above the threshold, indicates a disregard for procurement principles, such as transparency, competition, and fairness. Furthermore, the non-timely payments and the lack of evaluation for the majority of activities raise serious concerns about the efficiency and effectiveness of the procurement system. It is recommended that SLCB takes immediate corrective actions to align its procurement processes with the legal and regulatory framework, including ensuring adherence to procurement planning, obtaining prior approvals, evaluating procurements, and making timely payments.

SIERRA LEONE CORRECTIONAL SERVICE (SLCS)

In compliance with Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Sierra Leone Correctional Service (SLCS) for the 2022 financial year. The review aimed to assess SLCS's adherence to public procurement laws, ensuring efficiency, transparency, and value for money. This report analyzes 66 procurement activities executed by SLCS, amounting to Le 3,705,720,087 (Three billion, seven hundred and five million, seven hundred and twenty thousand and eighty-seven Leones). The majority of the funding for procurement activities came from the Government of Sierra Leone (GoSL), representing 97% of the total procurement value, amounting to Le 3,705,227,444 (100%). The remaining procurement activities were funded through minimal contributions from own-source revenue (Le 62,468) and donor funds (Le 430,175).

Based on the data, 52 of the activities, accounting for 79% of the total procurement, were included in the approved procurement plan, totaling Le 3,631,368,520 (Three billion, six hundred and thirty-one million, three hundred and sixty-eight thousand, five hundred and twenty Leones). However, 14 activities (21% of the total procurement) amounting to Le 74,351,567 (Seventy-four million, three hundred and fifty-one thousand, five hundred and sixty-seven Leones) were not included in the plan. Of the planned procurements, 33 activities (50%) were executed as planned, amounting to Le 1,814,209,294 (One billion, eight hundred and fourteen million, two hundred and nine thousand, two hundred and ninety-four Leones), while 20 activities (30%) were executed outside the approved plan, totaling Le 1,813,535,126 (One billion, eight hundred and thirteen million, five hundred and thirty-five thousand, one hundred and twenty-six Leones). A significant 30% of procurement activities were not executed as planned, highlighting issues with procurement planning and execution. Furthermore, 53 activities lacked prior approval on the SPF-1 form, violating procurement initiation processes. The entity should have updated the plan as mandated in Section 29 (6) of the Act to reflect actual implementation of procurement activities.



National Competitive Bidding (NCB) was the most frequently used procurement method, with 48 activities (73%) executed through this method, totaling Le 3,634,884,010 (Three billion, six hundred and thirty-four million, eight hundred and eighty-four thousand, ten Leones), representing 98% of the total procurement value. 17 activities (26%) were executed using Request for Quotation (RFQ), totaling Le 70,831,243 (Seventy million, eight hundred and thirty-one thousand, two hundred and forty-three Leones), accounting for 2% of the total value. 1 activity (2% of total procurements) valued at Le 4,834 (Four thousand, eight hundred and thirty-four Leones), representing 0.0001% of the total procurement value was executed using Restricted Bidding method.

Procurement Categories: Goods: 56 activities (85% of total procurements) valued at Le 2,215,541,634 (Two billion, two hundred and fifteen million, five hundred and forty-one thousand, six hundred and thirty-four Leones), representing 60% of the total procurement value. Works: 3 activities (5% of total procurements) valued at Le 1,417,765,248 (One billion, four hundred and seventeen million, seven hundred and sixty-five thousand, two hundred and forty-eight Leones), representing 38% of the total procurement value. Services: 7 activities (11% of total procurements) valued at Le 72,413,205 (Seventy-two million, four hundred and thirteen thousand, two hundred and five Leones), representing 2% of the total procurement value.

There was no evidence of the submission of monthly procurement reports using the Standard Procurement Form 6 (SPF-6) to NPPA, which is a legal requirement. 65 awardee documents (98%) were valid, representing a total value of Le 3,705,657,619 (Three billion, seven hundred and five million, six hundred and fifty-seven thousand, six hundred and nineteen Leones). Only 1 document (2%) valued at Le 62,468 (Sixty-two thousand, four hundred and sixty-eight Leones) was invalid. 5 activities, amounting to Le 1,794,378,480 (One billion, seven hundred and ninety-four million, three hundred and seventy-eight thousand, four hundred and eighty Leones), experienced delays in payments, accounting for 8% of the total procurement value. 66 activities, amounting to Le 3,705,720,087 (Three billion, seven hundred and five million, seven hundred and twenty thousand and eighty-seven Leones), were not evaluated, contravening Section 53(1) of the Public Procurement Act, 2016. 58 procurement activities (88%) were recorded in the contract register, while 8 activities (12%) worth Le 1,861,380,707 (One billion, eight hundred and sixty-one million, three hundred and eighty thousand, seven hundred and seven Leones) were not recorded.

Despite these challenges, SLCS has a functioning procurement unit, a dedicated procurement committee, and a legal framework in place. The procurement unit operates within a conducive office environment, equipped with necessary resources, including computers. However, further improvements in procurement planning, execution, and adherence to the Public Procurement Act are necessary to ensure transparency, fairness, and value for money in future procurement activities.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Sierra Leone Correctional Service (SLCS) 2022 Procurements Overview				
Indicators		Outcomes (Yes/No)		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Staff Available		Yes		
Conducive Procurement Office		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		
Capacity Training Program for Procurement Staff		No		
Functioning Procurement Committee Available		Yes		
Legal Framework Available (PP Act, Regulation, Manual)		Yes		
Goods Received and Inspection Committee Available		Yes		
Contract Register 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		3,705,720,087	
Procurement in the Approved Plan	52	79%	3,631,368,520	98%
Procurement Not in the Plan	14	21%	74,351,567	2%
Procurement Executed as in Plan	33	50%	1,814,209,294	49%
Procurement Not Executed as in Plan	20	30%	1,813,535,126	49%
SPF-1 Approved	13	20%	1,213,743	0.033%
SPF-1 Not Approved	53	80%	3,704,506,344	100%
Source of Funding				
Government of Sierra Leone (GoSL)	64	97%	3,705,227,444	100%
Own Source Revenue	1	2%	62,468	0.002%
Donor	1	2%	430,175	0.012%
Categories of Procurement				
Goods	56	85%	2,215,541,634	60%
Works	3	5%	1,417,765,248	38%
Services	7	11%	72,413,205	2%
Methods of Procurement				
National Competitive Bidding (NCB)	48	73%	3,634,884,010	98%
Request for Quotation (RFQ)	17	26%	70,831,243	2%
Restricted Bidding	1	2%	4,834	0.0001%
Contracts Recorded in the Contract Register	58	88%	1,844,339,380	50%
Contract NOT Recorded in the Contract Register	8	12%	1,861,380,707	50%
Procurement Activities without Procurement Numbers	1	2%	672,750	0.02%
Contract Payments Done on Time	61	92%	1,911,341,607	52%
Contract Payments NOT Done on Time	5	8%	1,794,378,480	48%
Procurement Not Evaluated	66	100%	3,705,720,087	100%
Standard Bidding Document Used	66	100%	3,705,720,087	100%
Invitations for Bids (IFB) Not Advertised	3	5%	4,184,009	0.113%
Documents submitted by the Awardee valid	65	98%	3,705,657,619	99.998%
Documents submitted by the Awardee NOT Valid	1	2%	62,468	0.002%

Compliance Statement: Based on the review, it is evident that Sierra Leone Correctional Service (SLCS) has demonstrated partial compliance with procurement regulations in the 2022 financial year. While there are several areas of concern, such as non-compliance with procurement planning, improper approval of activities, and delayed contract payments, SLCS has made some progress in other areas. Immediate corrective actions are required to address the non-compliance issues, particularly in ensuring adherence to procurement planning and evaluation, to improve the overall procurement process.

SIERRA LEONE EMBASSY BERLIN, GERMANY

As mandated by Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement activities at the Sierra Leone Embassy in Berlin, Germany. The review aimed to assess compliance with the Public Procurement Act, 2016 and evaluate adherence to standard



procurement practices. The findings reveal significant gaps and deficiencies in the procurement processes, demonstrating a complete lack of compliance with the Act's provisions and a failure to implement proper procurement infrastructure and controls.

A total of 22 (twenty-two) procurement activities, valued at Le 269,819 (Two Hundred Sixty-Nine Thousand Eight Hundred and Nineteen Leones), were reviewed. These activities were funded by the Government of Sierra Leone (GoSL) through the consolidated fund. Notably, 100% of these activities were unplanned and unapproved, directly contravening the provisions of Section 29 (1 & 2) of the Public Procurement Act. The review highlighted key issues including the lack of an established procurement unit, absence of a procurement plan, inadequate legal framework, and the use of non-competitive procurement methods.

All 22 (100%) procurement activities were unplanned and unapproved. All procurement activities lacked unique procurement numbers, making tracking and accountability difficult. All 22 (100%) procurements were carried out using non-competitive methods, including Direct Sourcing and Proforma Invoices, referred to as "others." None of the procurement activities were evaluated, raising concerns about the effectiveness of the evaluation process. Funds availability approval using standard procurement form one (SPF-1) was not obtained for any of the activities. Standard bidding documents were not used in any of the procurement activities. Awardee documents were unavailable for 10 activities (45%), while 12 activities (55%) involved invalid documents. No contracts were recorded in the register for all 22 activities, and contract payments were executed on time despite the absence of proper documentation.

Categories of Procurement: Goods: 20 activities (91%) valued at Le 259,952 (Two Hundred Fifty-Nine Thousand Nine Hundred and Fifty-Two Leones), accounting for 96% of the total procurement value. Services: 2 activities (9%) valued at Le 9,867 (Nine Thousand Eight Hundred and Sixty-Seven Leones), accounting for 4% of the total procurement value.

The review unequivocally concludes a complete lack of compliance with the Public Procurement Act, 2016, in the procurement activities at the Sierra Leone Embassy in Berlin, Germany. The deficiencies observed demonstrate a systemic failure to adhere to legal procurement requirements, jeopardizing the principles of transparency, accountability, and efficiency in public financial management.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Sierra Leone Embassy Berlin, Germany 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	22		269,819	
Procurement Not in the Plan	22	100%	269,819	100%
SPF-1 Not Approved	22	100%	269,819	100%
Source of Funding				
Government of Sierra Leone (GoSL)	22	100%	269,819	100%
Categories of Procurement				
Goods	20	91%	259,952	96%
Services	2	9%	9,867	4%
Methods of Procurement				
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	22	100%	269,819	100%
Contract NOT Recorded in the Contract Register	22	100%	269,819	100%
Procurement Activities without Procurement Numbers	22	100%	269,819	100%
Contract Payments Done on Time	22	100%	269,819	100%
Procurement Not Evaluated	22	100%	269,819	100%
Standard Bidding Document Not Used	22	100%	269,819	100%
Documents submitted by the Awardee NOT Valid	12	55%	182,526	68%
Documents submitted by the Awardee NOT Available	10	45%	87,293	32%

SIERRA LEONE EMBASSY IN CHINA

As mandated by Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement activities at the Sierra Leone Embassy in China. This review aimed to assess compliance with the Public Procurement Act, 2016 and evaluate adherence to standard procurement practices. The findings reveal significant gaps and deficiencies in the procurement processes, demonstrating a complete lack of compliance with the Act's provisions and a failure to implement proper procurement infrastructure and controls.

A total of 36 (thirty-six) procurement activities, valued at Le 3,381,782 (Three Million Three Hundred Eighty-One Thousand Seven Hundred Eighty-Two Leones), were reviewed. These activities were funded by the Government of Sierra Leone (GoSL) through the consolidated fund. Notably, 100% of these activities were unplanned and unapproved, directly contravening the provisions of Section 29 (1 & 2) of the Public Procurement Act.

All procurement activities (100%) were conducted using non-competitive methods, such as Direct Sourcing and Proforma Invoices, collectively referred to as "others." These practices contravene the Public Procurement Act and highlight a lack of adherence to proper procurement standards. The Embassy does not maintain a contract register, violating legal requirements. Additionally, all procurement activities lacked unique procurement numbers, making tracking and accountability challenging and increasing the risk of fraud and inefficiency.

The Categories of Procurement were as follows: Goods accounted for 28 activities (78%) valued at Le 3,015,323 (Three Million Fifteen Thousand Three Hundred Twenty-Three



Leones), representing 89% of the total value. Works comprised 2 activities (6%) valued at Le 107,190 (One Hundred Seven Thousand One Hundred Ninety Leones), accounting for 3% of the total value. Services included 6 activities (17%) valued at Le 259,269 (Two Hundred Fifty-Nine Thousand Two Hundred Sixty-Nine Leones), making up 8% of the total value.

None of the procurement activities were evaluated. Awardee documents were unavailable for all 36 activities, undermining the integrity of the procurement process and hindering transparency and accountability. Funds availability approval using Standard Procurement Form One (SPF-1) was not obtained for any of the activities. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential for initiating the process and confirming budget availability. While payments for all contracts were made on time, the lack of a formalized process for evaluation and documentation diminishes the overall effectiveness and integrity of the procurement landscape.

The deficiencies identified in this review indicate severe gaps in procurement infrastructure and capacity at the Sierra Leone Embassy in China. Urgent reforms are required to ensure compliance with legal procurement practices, enhance accountability, improve transparency, and promote the effective use of public funds. Adherence to the Public Procurement Act, 2016, is essential to establish a robust procurement system that fosters efficiency and integrity.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone Embassy in China 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	36		3,381,782	
Procurement Not in the Plan	36	100%	3,381,782	100%
SPF-1 Not Approved	36	100%	3,381,782	100%
Source of Funding				
Government of Sierra Leone (GoSL)	36	100%	3,381,782	100%
Categories of Procurement				
Goods	28	78%	3,015,323	89%
Works	2	6%	107,190	3%
Services	6	17%	259,269	8%
Methods of Procurement				
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	36	100%	3,381,782	100%
Contract NOT Recorded in the Contract Register	36	100%	3,381,782	100%
Procurement Activities without Procurement Numbers	36	100%	3,381,782	100%
Contract Payments Done on Time	36	100%	3,381,782	100%
Procurement Not Evaluated	36	100%	3,381,782	100%
Standard Bidding Document Not Used	36	100%	3,381,782	100%
Documents submitted by the Awardee NOT Available	36	100%	3,381,782	100%



SIERRA LEONE EMBASSY IN THE ISLAMIC REPUBLIC OF IRAN

As mandated by Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement activities at the Sierra Leone Embassy in the Islamic Republic of Iran. The purpose of this review was to assess compliance with the Public Procurement Act, 2016 and evaluate adherence to standard procurement practices.

The review assessed a total of 38 procurement activities conducted in 2022, with a total value of Le 18,449 (Eighteen Thousand Four Hundred and Forty-Nine Leones). These activities were funded entirely by the Government of Sierra Leone (GoSL) through the consolidated fund. All 38 procurement activities (100%) were unplanned and unapproved, violating Section 29 (1 & 2) of the Public Procurement Act. The absence of a procurement plan demonstrates non-compliance with legal and procedural requirements.

All procurements were conducted using non-competitive methods, such as direct sourcing, internal memos, and proforma invoices. This contravenes the legal framework outlined in the Public Procurement Act, 2016. The Embassy does not maintain a contract register, further breaching legal requirements. None of the procurement activities were evaluated, indicating significant deficiencies in ensuring fairness and transparency in the award process. Procurement numbers were not assigned to any of the activities, hampering tracking and accountability.

Standard procurement forms, specifically SPF-1 for confirming funds availability, were not used in any of the activities. Standard bidding documents were not utilized, and awardee documents were unavailable for all procurements, raising serious concerns about the integrity and transparency of the procurement process.

The review highlights a critical need for strengthening the procurement framework at the Sierra Leone Embassy in the Islamic Republic of Iran. Measures should include the establishment of a functioning procurement unit, adherence to the Public Procurement Act, and the implementation of competitive and transparent procurement practices to foster accountability and efficient use of resources.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Sierra Leone Embassy in the Islamic Republic of Iran 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	38		18,449	
Procurement Not in the Plan	38	100%	18,449	100%
SPF-1 Not Approved	38	100%	18,449	100%
Source of Funding				
Government of Sierra Leone (GoSL)	38	100%	18,449	100%
Categories of Procurement				
Goods	38	100%	18,449	100%
Methods of Procurement				
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	38	100%	18,449	100%
Contract NOT Recorded in the Contract Register	38	100%	18,449	100%
Procurement Activities without Procurement Numbers	38	100%	18,449	100%
Contract Payments Done on Time	38	100%	18,449	100%
Procurement Not Evaluated	38	100%	18,449	100%
Standard Bidding Document Not Used	38	100%	18,449	100%
Documents submitted by the Awardee NOT Available	38	100%	18,449	100%

SIERRA LEONE EMBASSY IN THE KINGDOM OF SAUDI ARABIA

As mandated by Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement activities at the Sierra Leone Embassy in the Kingdom of Saudi Arabia. The review aimed to assess compliance with the Public Procurement Act, 2016 and evaluate adherence to standard procurement practices. The findings revealed significant gaps and deficiencies in the procurement processes, demonstrating a complete lack of compliance with the Act's provisions and a failure to implement proper procurement infrastructure and controls.

A total of 37 procurement activities, valued at Le 390,382 (Three Hundred Ninety Thousand, Three Hundred and Eighty-Two Leones), were reviewed. These activities were funded by the Government of Sierra Leone (GoSL) through the consolidated fund. Notably, 100% of these activities were unplanned and unapproved, directly contravening the provisions of Section 29 (1 & 2) of the Public Procurement Act.

All 37 procurements (100%) were carried out using non-competitive methods, including Direct Sourcing, Proforma Invoices, and Internal Memos, collectively referred to as "others." This practice is illegal and contravenes the established procurement legal framework. The use of such unapproved procurement methods reflects a disregard for legal procurement procedures, highlighting a need for immediate reform. These practices further illustrate the lack of proper procurement planning and execution.



The Embassy does not maintain a contract register, violating the legal framework. All procurement activities lacked unique procurement numbers, making tracking and accountability difficult. This increases the risk of fraud and inefficiency. None of the procurement activities were evaluated, raising concerns about the effectiveness of the evaluation process. Additionally, awardee documents were unavailable for all 37 activities, further undermining the integrity of the process and hindering transparency and accountability. Funds availability approval using the Standard Procurement Form One (SPF-1) was not obtained for all activities. This indicates lapses in internal control over procurement initiation and raises concerns about budgetary confirmation and authorization. SPF-1 is essential to initiate the process and confirm budget availability.

The review revealed a complete lack of compliance with the Public Procurement Act, 2016, in the procurement activities at the Sierra Leone Embassy in the Kingdom of Saudi Arabia. The findings indicate severe gaps in the procurement infrastructure and capacity at the Embassy, requiring urgent reform and adherence to legal procurement practices to ensure accountability, transparency, and effective use of public funds. The Embassy's procurement practices are in complete violation of the Public Procurement Act, 2016, requiring urgent reform to address these significant gaps and deficiencies. Immediate action is necessary to establish a compliant procurement system that promotes transparency, accountability, and effective use of public funds.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone Embassy in the Kingdom of Saudi Arabia 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	37		390,382	
Procurement Not in the Plan	37	100%	390,382	100%
SPF-1 Not Approved	37	100%	390,382	100%
Source of Funding				
Government of Sierra Leone (GoSL)	37	100%	390,382	100%
Categories of Procurement				
Goods	37	100%	390,382	100%
Methods of Procurement				
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	37	100%	390,382	100%
Contract NOT Recorded in the Contract Register	37	100%	390,382	100%
Procurement Activities without Procurement Numbers	37	100%	390,382	100%
Contract Payments Done on Time	37	100%	390,382	100%
Procurement Not Evaluated	37	100%	390,382	100%
Standard Bidding Document Not Used	37	100%	390,382	100%
Documents submitted by the Awardee NOT Available	37	100%	390,382	100%



SIERRA LEONE EXTRACTIVE INDUSTRY TRANSPARENCY INITIATIVE (SLEITI)

This report reviews the procurement activities of the Sierra Leone Extractive Industry Transparency Initiative (SLEITI) for the 2022 financial year, assessing compliance with the Public Procurement Act, 2016. The findings indicate significant non-compliance in several key areas, particularly in procurement planning, approval, and execution. Although the procurement unit and committee were operational, there were notable deficiencies in procurement planning, contract registration, evaluation, and reporting. The review aimed to assess the adherence of SLEITI to public procurement laws, ensuring transparency, efficiency, and value for money.

The review analyzed 23 procurement activities executed by SLEITI, totaling Le 76,847,548 (Seventy-six million, eight hundred and forty-seven thousand, five hundred and forty-eight Leones). The review revealed that a total of 15 procurement activities, valued at Le 57,145,887 (Fifty-seven million, one hundred and forty-five thousand, eight hundred and eighty-seven Leones), were executed as planned, representing 74% of the total value. However, 8 activities, valued at Le 19,701,661 (Nineteen million, seven hundred and one thousand, six hundred and sixty-one Leones), accounting for 26% of the total value, were not part of the approved procurement plan, demonstrating a lack of adherence to procurement planning. Out of the 15 planned procurements, only 5 (22%) were executed as planned, amounting to Le 32,002,966 (Thirty-two million, two thousand, nine hundred and sixty-six Leones), representing 42% of the total procurement value. The remaining 10 (43%) planned procurements, valued at Le 25,161,432 (Twenty-five million, one hundred and sixty-one thousand, four hundred and thirty-two Leones), did not adhere to the original procurement plan, reflecting a major deviation from planned procurement activities. SLEITI's adherence to procurement planning is significantly lacking, with 65% of activities executed outside the approved plan, violating Section 29 of the Public Procurement Act, 2016.

The review revealed that 6 activities, amounting to Le 76,626,825 (Seventy-six million, six hundred and twenty-six thousand, eight hundred and twenty-five Leones), were executed using the Request for Quotation (RFQ) method, despite being above the RFQ threshold, which raises concerns about contract splitting in violation of Section 37(2) of the Public Procurement Act. 2 procurement activities did not follow any documented procurement methods, amounting to Le 7,655 (Seven thousand, six hundred and fifty-five Leones), representing only 0.01% of the total procurement value. There is significant overuse of RFQs, including for procurements exceeding the RFQ threshold, which indicates potential contract splitting. The use of RFQ for procurement activities above the threshold raises concerns about potential contract splitting and violation of Section 37(2) of the Public Procurement Act, 2016.

All 23 procurement activities were paid on time, amounting to Le 76,847,548 (Seventy-six million, eight hundred and forty-seven thousand, five hundred and forty-eight Leones), ensuring timely disbursement and preventing cash flow issues for contractors. The contract register was not available, and no procurement numbers were assigned to 2 activities, which were valued at Le 7,655 (Seven thousand, six hundred and fifty-five



Leones), indicating a lack of formal documentation. A major concern raised during the review is that none of the 23 procurement activities were evaluated, which is a clear violation of Section 53(1) of the Public Procurement Act, indicating a gap in post-procurement analysis and the effectiveness of procurement processes. This lack of evaluation undermines the effectiveness and transparency of the procurement process and raises concerns about the overall procurement oversight and accountability within the organization.

Out of 23 procurement activities, 18 had valid awardee documents, representing 99.96% of the total value of the procurements, amounting to Le 76,818,741 (Seventy-six million, eight hundred and eighteen thousand, seven hundred and forty-one Leones). However, 3 activities, accounting for Le 21,152 (Twenty-one thousand, one hundred and fifty-two Leones), had invalid awardee documents, while 2 activities lacked any awardee documentation, valued at Le 7,655 (Seven thousand, six hundred and fifty-five Leones). The review also revealed that 100% of the procurement activities (23 activities) lacked prior approval of the Standard Procurement Form (SPF-1), in violation of Section 21 of the Public Procurement Act, 2016.

The procurement unit at SLEITI is well-established, and procurement staff are available, with a functioning procurement committee in place. However, capacity training for procurement staff is lacking, and there is no regular submission of SPF-6 reports to the NPPA.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone Extractive Industry Transparency Initiative (SLEITI) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Contract Register 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		76,847,548	
Procurement in the Approved Plan	15	65%	57,145,887	74%
Procurement Not in the Plan	8	35%	19,701,661	26%
Procurement Executed as in Plan	5	22%	32,002,966	42%
Procurement Not Executed as in Plan	15	65%	25,161,432	33%
SPF-1 Not Approved	23	100%	76,847,548	100%
Source of Funding				
Government of Sierra Leone (GoSL)	23	100%	76,847,548	100%
Categories of Procurement				
Goods	12	52%	35,026,719	46%
Services	11	48%	41,820,829	54%
Methods of Procurement				
Procurement Activities Executed with NO Methods Available	2	9%	7,655	0.01%
Procurement above RFQ threshold Executed using RFQ	6	26%	76,626,825	100%
Contract NOT Recorded in the Contract Register	23	100%	76,847,548	100%
Procurement Activities without Procurement Numbers	2	9%	7,655	0.01%
Contract Payments Done on Time	23	100%	76,847,548	100%
Procurement Not Evaluated	23	100%	76,847,548	100%
Standard Bidding Document Used	19	83%	54,803,993	71%
Standard Bidding Document Not Used	4	17%	22,043,555	29%
Documents submitted by the Awardee valid	18	78%	76,818,741	99.96%
Documents submitted by the Awardee NOT Valid	3	13%	21,152	0.03%
Documents submitted by the Awardee NOT Available	2	9%	7,655	0.01%

Compliance Statement: SLEITI's procurement practices in 2022 did not fully comply with the Public Procurement Act, 2016. Key areas of non-compliance include failure to adhere to the approved procurement plan, improper use of RFQs, lack of contract registration, and the absence of procurement evaluations. These issues significantly impact transparency, fairness, and value for money in the procurement process. Immediate corrective actions are necessary to align the procurement processes with the legal requirements and improve the efficiency and effectiveness of public procurement in Sierra Leone.

SIERRA LEONE FREE EDUCATION PROJECT (SLFEP)

In accordance with Section 14(2)(m) of the Public Procurement Act, 2016 (PPA, 2016), the National Public Procurement Authority (NPPA) conducted a detailed review of the procurement activities undertaken by the Sierra Leone Free Education Project (SLFEP) for the 2022 financial year. The purpose of this review was to assess compliance with procurement laws, evaluate planning and execution, and ensure adherence to transparency and efficiency in the use of public funds. A total of 23 procurement activities, amounting to Le 30,947,997,749 (thirty billion, nine hundred and forty-seven million, nine hundred and ninety-seven thousand, seven hundred and forty-nine Leones), were reviewed. These activities were financed by both the Government of Sierra Leone (GoSL) and donors.



The review found that 57% (13 activities), valued at Le 27,486,614,022 (twenty-seven billion, four hundred and eighty-six million, six hundred and fourteen thousand, twenty-two Leones), were included in the approved procurement plan, indicating strong compliance with planning requirements. However, 43% (10 activities), valued at Le 3,461,383,727 (three billion, four hundred and sixty-one million, three hundred and eighty-three thousand, seven hundred and twenty-seven Leones), were not included in the approved plan, representing 11% of the total procurement value. Of the procurement activities in the approved plan, 17% (4 activities), valued at Le 6,416,956,810 (six billion, four hundred and sixteen million, nine hundred and fifty-six thousand, eight hundred and ten Leones), were executed as planned, while 39% (9 activities), valued at Le 21,354,282,212 (twenty-one billion, three hundred and fifty-four million, two hundred and eighty-two thousand, two hundred and twelve Leones), deviated from the approved plan, representing 69% of the total procurement value.

The review revealed that all 23 procurement activities (100%), valued at Le 30,947,997,749 (thirty billion, nine hundred and forty-seven million, nine hundred and ninety-seven thousand, seven hundred and forty-nine Leones), were approved using Standard Procurement Form 1 (SPF-1), in compliance with legal requirements. Of these, 65% (15 activities), valued at Le 29,673,218,875 (twenty-nine billion, six hundred and seventy-three million, two hundred and eighteen thousand, eight hundred and seventy-five Leones), used the National Competitive Bidding (NCB) method, accounting for 96% of the total procurement value. The Request for Quotation (RFQ) method was applied to 35% (8 activities), valued at Le 1,274,778,874 (one billion, two hundred and seventy-four million, seven hundred and seventy-eight thousand, eight hundred and seventy-four Leones), representing 4% of the total procurement value.

Of the 23 procurement activities, only 35% (8 activities), valued at Le 2,569,172,727 (two billion, five hundred and sixty-nine million, one hundred and seventy-two thousand, seven hundred and twenty-seven Leones), were recorded in the contract register, ensuring some degree of transparency. The remaining 65% (15 activities), valued at Le 28,378,825,022 (twenty-eight billion, three hundred and seventy-eight million, eight hundred and twenty-five thousand, twenty-two Leones), were not recorded in the contract register, which raises concerns regarding transparency.

Despite this, all 23 activities (100%), valued at Le 30,947,997,749 (thirty billion, nine hundred and forty-seven million, nine hundred and ninety-seven thousand, seven hundred and forty-nine Leones), had timely payments, ensuring that no delays occurred in payments for goods, works, and services.

The review identified that none of the procurement activities (100%) were evaluated, which raises concerns about the effectiveness and thoroughness of the procurement process. Furthermore, while all 23 activities (100%) used standard bidding documents, and 87% (20 activities), valued at Le 30,945,842,002 (thirty billion, nine hundred and forty-five million, eight hundred and forty-two thousand, two Leones), submitted valid documents by awardees, 13% (3 activities), valued at Le 2,155,747 (two million, one hundred and fifty-five thousand, seven hundred and forty-seven Leones), submitted invalid documents. However, 3 activities, valued at Le 2,155,747 (two million, one hundred and fifty-five thousand, seven hundred and forty-seven Leones), had invalid



awardee documents, representing 13% of the procurements and 0.007% of the total procurement value. This small percentage of invalid documents could indicate lapses in due diligence during the award process.

The SLFEP maintained an established procurement unit with available procurement officers and adequate office facilities. However, there was no capacity-building program for procurement staff, which may have affected the overall efficiency of the procurement process.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone Free Education Project (SLFEP) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	23		30,947,997,749	
Procurement in the Approved Plan	13	57%	27,486,614,022	89%
Procurement Not in the Plan	10	43%	3,461,383,727	11%
Procurement Executed as in Plan	4	17%	6,416,956,810	21%
Procurement Not Executed as in Plan	9	39%	21,354,282,212	69%
SPF-1 Not Approved	23	100%	30,947,997,749	100%
Source of Funding				
Government of Sierra Leone (GoSL)	1	4%	186,100	0.001%
Donor	22	96%	30,947,811,649	99.999%
Categories of Procurement				
Goods	11	48%	15,529,292,132	50%
Works	10	43%	13,045,805,710	42%
Services	2	9%	2,372,899,907	8%
Methods of Procurement				
National Competitive Bidding (NCB)	15	65%	29,673,218,875	96%
Request for Quotation (RFQ)	8	35%	1,274,778,874	4%
Contracts Recorded in the Contract Register	8	35%	2,569,172,727	8%
Contract NOT Recorded in the Contract Register	15	65%	28,378,825,022	92%
Contract Payments Done on Time	23	100%	30,947,997,749	100%
Procurement Not Evaluated	23	100%	30,947,997,749	100%
Standard Bidding Document Used	23	100%	30,947,997,749	100%
Documents submitted by the Awardee valid	20	87%	30,945,842,002	99.993%
Documents submitted by the Awardee NOT Valid	3	13%	2,155,747	0.007%

Compliance Statement: The Sierra Leone Free Education Project (SLFEP) demonstrated partial compliance with the provisions of the Public Procurement Act, 2016 (PPA, 2016) for the 2022 financial year. While a significant portion of procurement activities were included in the approved procurement plan and payments were made on time, a substantial percentage of procurements deviated from the approved plan. Furthermore, there were no evaluations of the procurements, and a large number of contracts were not recorded in the contract register, raising concerns about transparency and accountability. Despite these issues, the project adhered to standard procurement procedures in terms of bidding methods and documentation validity.



SIERRA LEONE HIGH COMMISSION IN ETHIOPIA

As mandated by Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement activities at the Sierra Leone High Commission in Ethiopia for the year 2022. This review aimed to assess compliance with the Public Procurement Act, 2016 and evaluate adherence to standard procurement practices. The findings reveal significant gaps and deficiencies in the procurement processes, demonstrating a complete lack of compliance with the Act's provisions and a failure to implement proper procurement infrastructure and controls.

A total of 20 (twenty) procurement activities were reviewed, valued at Le 13,679,000 (Thirteen Million Six Hundred Seventy-Nine Thousand Leones). All procurement activities were funded by the Government of Sierra Leone (GoSL) through the consolidated fund. All 20 procurement activities were not part of an approved procurement plan, indicating a complete lack of foresight and planning. This is a direct violation of the requirements set out in the Public Procurement Act, which mandates that all procurement activities must be planned and approved before initiation, directly contravening the provisions of Section 29 (1 & 2) of the Public Procurement Act.

For all 20 activities, the required Standard Procurement Form 1 (SPF-1) approval was not obtained, highlighting a failure in obtaining necessary funds availability approval. This oversight further demonstrates lapses in internal control over procurement initiation and undermines the budgetary confirmation process. All 20 procurement activities were carried out using non-competitive methods, including Proforma Invoices, Internal Memos, and Direct Sourcing. These procurement methods are unapproved and illegal, directly contravening the established procurement legal framework. This practice reflects a disregard for the legal procurement procedures and calls for immediate reform.

None of the procurement activities were recorded in a contract register, and none had unique procurement numbers. This lack of tracking and accountability increases the risk of fraud and inefficiency. The absence of procurement numbers makes it difficult to trace the activities and ensure transparency. All 20 procurement activities were not evaluated, raising concerns about the effectiveness of the evaluation process. Without evaluations, there is no assurance that the procurement decisions were made based on merit or value for money.

Awardee documents were unavailable for all 20 procurement activities, further undermining the integrity of the procurement process and hindering transparency and accountability. Standard Bidding Documents (SBD) were not used for any of the 20 procurement activities, which is a critical deviation from standard procurement practices.

The findings underscore the urgent need for reform to bring the High Commission's procurement processes in line with legal requirements. Immediate action is required to implement proper procurement planning, approval processes, and infrastructure to ensure compliance, transparency, and accountability in the use of public funds.



The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone High Commission in Ethiopia 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	20		13,679	
Procurement Not in the Plan	20	100%	13,679	100%
SPF-1 Not Approved	20	100%	13,679	100%
Source of Funding				
Government of Sierra Leone (GoSL)	20	100%	13,679	100%
Categories of Procurement				
Goods	20	100%	13,679	100%
Methods of Procurement				
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	20	100%	13,679	100%
Contract NOT Recorded in the Contract Register	20	100%	13,679	100%
Procurement Activities without Procurement Numbers	20	100%	13,679	100%
Contract Payments Done on Time	20	100%	13,679	100%
Procurement Not Evaluated	20	100%	13,679	100%
Standard Bidding Document Not Used	20	100%	13,679	100%
Documents submitted by the Awardee NOT Available	20	100%	13,679	100%

SIERRA LEONE HIGH COMMISSION IN GHANA

As mandated by 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 High Commission in Ghana. This review aimed to assess compliance with the Public Procurement Act, 2016, and to evaluate adherence to established procurement practices. The findings highlight serious gaps in procurement processes, revealing a lack of compliance with legal requirements and the absence of essential procurement controls.

A total of 10 (ten) procurement activities, valued at Le 337,318 (Three Hundred Thirty-Seven Thousand Three Hundred Eighteen Leones), were reviewed. All activities were funded by the Government of Sierra Leone (GoSL) through the consolidated fund. 00% (10 out of 10) of the procurements were unplanned, which contravenes Section 29 (1 & 2) of the Public Procurement Act, 2016. 100% (10 out of 10) of the procurement activities lacked the approval of SPF-1, indicating lapses in internal controls for procurement initiation.

00% (10 out of 10) of the procurements were carried out using non-competitive methods, such as Proforma Invoices, Internal Memos, and Direct Sourcing, which are not in



compliance with legal procurement procedures. These practices are non-compliant with the Public Procurement Act, 2016, which requires the use of competitive procurement methods unless explicitly authorized otherwise. 100% of procurements (10 activities) lacked proper documentation, such as contract records in the contract register, unique procurement numbers, and awardee documents, making it impossible to track or assess the legitimacy of the procurement processes. 100% of procurements (10 activities) were not evaluated, raising concerns about the fairness and transparency of the award process. 100% of procurements (10 activities) failed to utilize standard bidding documents as required by the Public Procurement Act, 2016. 100% of procurements (10 activities) had no contract payments recorded on time, suggesting a lack of financial management discipline.

Based on the findings, it is evident that the procurement processes at the Sierra Leone High Commission in Ghana were in complete non-compliance with the provisions of the Public Procurement Act, 2016. The review revealed a severe lack of basic procurement infrastructure and internal controls, including a failure to maintain proper records and use approved procurement methods. This undermines the principles of accountability, transparency, and efficiency in public procurement. Immediate action is needed to reform procurement practices at the High Commission to ensure compliance with the law, improve transparency, and safeguard public funds.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone High Commission in Ghana 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	10		337,318	
Procurement Not in the Plan	10	100%	337,318	100%
SPF-1 Not Approved	10	100%	337,318	100%
Source of Funding				
Government of Sierra Leone (GoSL)	10	100%	337,318	100%
Categories of Procurement				
Goods	3	30%	66,293	20%
Services	7	70%	271,025	80%
Methods of Procurement				
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	10	100%	337,318	100%
Contract NOT Recorded in the Contract Register	10	100%	337,318	100%
Procurement Activities without Procurement Numbers	10	100%	337,318	100%
Contract Payments Done on Time	10	100%	337,318	100%
Procurement Not Evaluated	10	100%	337,318	100%
Standard Bidding Document Not Used	10	100%	337,318	100%
Documents submitted by the Awardee NOT Available	10	100%	337,318	100%



SIERRA LEONE HOUSING CORPORATION (SALHOC)

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 Sierra Leone Housing Corporation (SALHOC) for the 2022 financial year. The review assessed SALHOC's compliance with procurement processes and legal requirements based on the documentation provided.

SALHOC reported a total of 6 (six) procurement activities valued at Le 346,802 (three hundred and forty-six thousand, eight hundred and two Leones). These activities were funded entirely through Own Source Revenue. All 6 procurement activities (100%) were executed outside of the approved procurement plan, totaling Le 346,802. This constitutes a violation of Section 29 of the Public Procurement Act, 2016, which mandates that all procurement should align with an approved procurement plan.

All 6 procurement activities (100%) were executed using the Request for Quotation (RFQ) method, amounting to Le 346,802. This method suggests a lack of proper planning and may indicate splitting of procurements, which is a violation of Section 37(2) of the Public Procurement Act, 2016 and undermines transparency and accountability. Only 1 activity (17%) valued at Le 346,802 was approved with SPF-1, which is essential for confirming the availability of funds and initiating the procurement process. The remaining 5 activities (83%) did not have SPF-1 approval, indicating issues in budgetary authorization.

The majority of SALHOC's procurement activities in 2022 were focused on Services, with 4 activities valued at Le 148,802, representing 67% of the number of activities and 43% of the total procurement value. The procurement of Goods accounted for 33% of the activities and 57% of the total procurement value.

Only 1 contract (17%) valued at Le 99,000 was recorded in the contract register, while 5 contracts (83%) valued at Le 247,802 were not registered. This non-compliance with contract registration procedures impedes transparency and accountability in procurement management. Payments for 5 contracts (83%) were made on time, totaling Le 317,395, while 1 contract (17%) valued at Le 29,407 was not paid on time. Delayed payments could affect the integrity of the procurement process and the timely execution of contracts. None of the 6 procurement activities were evaluated, which is a significant non-compliance issue. This lack of evaluation undermines the principles of transparency, fairness, and value for money. For 1 contract (17%) valued at Le 99,000, the documents submitted by the awardee were valid, while for 5 contracts (83%) valued at Le 247,802, the awardee's documents were not valid. This is a major compliance issue, as the lack of valid documents raises concerns about the integrity of the procurement process.

The Sierra Leone Housing Corporation (SALHOC) needs to make substantial improvements in its procurement practices to ensure compliance with legal and regulatory requirements. The excessive use of RFQs, lack of evaluations, and failure to submit valid documents by awardees further undermine the transparency and accountability of SALHOC's procurement processes. It is strongly recommended that SALHOC take immediate corrective actions to align its procurement processes with the Public



Procurement Act, 2016, particularly by ensuring adherence to procurement plans, obtaining proper approvals, and maintaining transparency in the procurement process. Enhanced transparency, proper documentation, and timely procurement planning are essential to achieving effective and efficient use of public resources. Corrective actions are urgently needed to improve compliance, transparency, and accountability in future procurement processes.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone Housing Corporation (SALHOC) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	6		346,802	
Procurement Not in the Plan	6	100%	346,802	100%
SPF-1 Approved	1	17%	346,802	100%
Source of Funding				
Own Source Revenue	6	100%	346,802	100%
Categories of Procurement				
Goods	2	33%	198,000	57%
Services	4	67%	148,802	43%
Methods of Procurement				
Request for Quotation (RFQ)	6	100%	346,802	100%
Contracts Recorded in the Contract Register	1	17%	99,000	29%
Contract NOT Recorded in the Contract Register	5	83%	247,802	71%
Contract Payments Done on Time	5	83%	317,395	92%
Contract Payments NOT Done on Time	1	17%	29,407	8%
Procurement Not Evaluated	6	100%	346,802	100%
Standard Bidding Document Used	6	100%	346,802	100%
Documents submitted by the Awardee valid	1	17%	99,000	29%
Documents submitted by the Awardee NOT Valid	5	83%	247,802	71%

SIERRA LEONE INSURANCE COMMISSION (SLICOM)

The National Public Procurement Authority (NPPA), as mandated under Section 14(2)(m) of the Public Procurement Act, 2016, conducted a procurement review of Sierra Leone Insurance Commission (SLICOM) for the 2022 financial year. The review assessed compliance with procurement processes and legal requirements based on the documentation provided by SLICOM.

For the 2022 financial year, SLICOM reported a total of 26 procurement activities, valued at Le 141,171 (one hundred and forty-one thousand, one hundred and seventy-one Leones). All procurement activities were funded through the Government of Sierra Leone (GoSL), representing 100% of the total procurement value. The breakdown of the procurement activities shows that 25 activities, valued at Le 133,521 (one hundred and thirty-three thousand, five hundred and twenty-one Leones), representing 96% of the total number of activities and 95% of the total procurement value were in the approved plan. 1



activity, valued at Le 7,650 (seven thousand, six hundred and fifty Leones), representing 4% of the total number of activities and 5% of the total procurement value was not in the approved plan. Out of the total procurement activities, 15 activities (58% of the total) valued at Le 85,798 (eighty-five thousand, seven hundred and ninety-eight Leones) were executed as per the approved procurement plan, while 10 activities (38% of the total) valued at Le 55,373 (fifty-five thousand, three hundred and seventy-three Leones) were not executed in alignment with the approved procurement plan. This non-compliance is a significant concern, as procurement should be executed in line with the approved plan to ensure transparency and effective use of resources.

All 26 procurement activities were executed using the Request for Quotation (RFQ) method, which accounted for the entire procurement value of Le 141,171 (one hundred and forty-one thousand, one hundred and seventy-one Leones). The exclusive use of RFQs raises concerns regarding the lack of competitive bidding and may suggest inadequate planning and execution, as well as potential splitting of procurement activities, which is contrary to the principles of fairness and transparency outlined in the Public Procurement Act, 2016.

The procurement activities were categorized into: Goods: 17 activities, valued at Le 101,393 (one hundred and one thousand, three hundred and ninety-three Leones), representing 65% of the total number of activities and 72% of the total procurement value. Services: 9 activities, valued at Le 39,778 (thirty-nine thousand, seven hundred and seventy-eight Leones), representing 35% of the total number of activities and 28% of the total procurement value. All 26 procurement activities were approved under SPF-1, confirming that funds were available before initiating procurement.

Several other compliance issues were identified during the review. No procurement activities were recorded in the contract register, which is a critical requirement for tracking and ensuring the transparency of procurement processes. None of the procurement activities were evaluated, which is a critical step in ensuring that procurement processes meet established standards of fairness and transparency. Only one of the awardees submitted valid documents, valued at Le 40,353 (forty thousand, three hundred and fifty-three Leones), representing 29% of the total value. The remaining 25 activities had invalid documents, valued at Le 100,818 (one hundred thousand, eight hundred and eighteen Leones), representing 71% of the total procurement value.

SLICOM has an established procurement unit with available procurement staff, but the office environment is not conducive for efficient procurement operations. There is no functioning procurement committee, which is crucial for ensuring oversight and transparency in the procurement process. The procurement office lacks adequate facilities, including proper office space and necessary equipment. There is no ongoing capacity training program for procurement staff, which could enhance their effectiveness and ensure better compliance with procurement regulations. There is no goods receipt and inspection committee in place to ensure the quality and quantity of goods procured. SLICOM did not submit monthly procurement reports using standard procurement forms (SPF-6), which is required to enhance transparency and accountability in the procurement process.



It is recommended that SLICOM take immediate steps to ensure that future procurement activities are fully compliant with the Public Procurement Act, 2016, including proper planning, evaluation, and documentation practices. Addressing the non-compliance issues will enhance transparency, accountability, and the efficient use of public funds.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone Insurance Commission (SLICOM) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	No			
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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	No			
Legal Framework Available (PP Act, Regulation, Manual)	No			
Goods Received and Inspection Committee Available	No			
Contract Register 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	26		141,171	
Procurement in the Approved Plan	25	96%	133,521	95%
Procurement Not in the Plan	1	4%	7,650	5%
Procurement Executed as in Plan	15	58%	85,798	61%
Procurement Not Executed as in Plan	10	38%	55,373	39%
SPF-1 Approved	26	100%	141,171	100%
Source of Funding				
Government of Sierra Leone (GoSL)	26	100%	141,171	100%
Categories of Procurement				
Goods	17	65%	101,393	72%
Services	9	35%	39,778	28%
Methods of Procurement				
Request for Quotation (RFQ)	26	100%	141,171	100%
Contract NOT Recorded in the Contract Register	26	100%	141,171	100%
Contract Payments Done on Time	25	96%	138,291	98%
Contract Payments NOT Done on Time	1	4%	2,880	2%
Procurement Not Evaluated	26	100%	141,171	100%
Standard Bidding Document Used	26	100%	141,171	100%
Documents submitted by the Awardee valid	1	4%	40,353	29%
Documents submitted by the Awardee NOT Valid	25	96%	100,818	71%

SIERRA LEONE INVESTMENT & EXPORT PROMOTION AGENCY (SLIEPA)

In the 2022 financial year, the National Public Procurement Authority (NPPA) undertook a procurement review for the Sierra Leone Investment & Export Promotion Agency (SLIEPA) to assess compliance with the Public Procurement Act, 2016. A total of 58 procurement activities were reported, amounting to Le 108,363,497 (One hundred and eight million, three hundred and sixty-three thousand, four hundred and ninety-seven Leones). All procurement activities were funded by the Government of Sierra Leone (GoSL).



Based on the data, 53 activities, representing 91% of the total procurements, with a total value of Le 87,530,129 (Eighty-seven million, five hundred and thirty thousand, one hundred and twenty-nine Leones), accounting for 81% of the total procurement value were in the approved procurement plan. However, 5 activities, representing 9% of the total procurements, valued at Le 20,833,368 (Twenty million, eight hundred and thirty-three thousand, three hundred and sixty-eight Leones), which accounts for 19% of the total procurement value were not in the approved procurement plan. This constitutes a violation of Section 29 of the Public Procurement Act of 2016, which mandates that all procurement should align with an approved plan. Disappointingly, all 58 activities were not executed as in the approved procurement plan. The entity should have updated the plan as mandated in Section 29 (6) of the Act to reflect actual implementation of procurement activities.

The Procurement Categories were as follows: Goods: 14 activities (24% of total procurements) valued at Le 67,285,789 (Sixty-seven million, two hundred and eighty-five thousand, seven hundred and eighty-nine Leones), representing 62% of the total procurement value. Services: 44 activities (76% of total procurements) valued at Le 41,077,708 (Forty-one million, seventy-seven thousand, seven hundred and eight Leones), representing 38% of the total procurement value.

The Procurement Methods used were as follows: National Competitive Bidding (NCB): 38 activities (66% of total procurements) valued at Le 12,160,956 (Twelve million, one hundred and sixty thousand, nine hundred and fifty-six Leones), representing 11% of the total procurement value. Request for Quotation (RFQ): 20 activities (34% of total procurements) valued at Le 96,202,541 (Ninety-six million, two hundred and two thousand, five hundred and forty-one Leones), representing 89% of the total procurement value.

All fifty-eight (58) procurement activities were approved with SPF-1, confirming budget availability and compliance with the Act. All procurement activities (58 in total) were completed with timely contract payments, totaling Le 108,363,497 (One hundred and eight million, three hundred and sixty-three thousand, four hundred and ninety-seven Leones).

None of the procurement activities were evaluated, raising concerns about the effectiveness of the evaluation process and adherence to the requirements of the Public Procurement Act, 2016. One (1) procurement activity, representing 2% of total procurements, valued at Le 75,350 (Seventy-five thousand, three hundred and fifty Leones), was executed without an assigned procurement number, undermining transparency and effective oversight. All documents submitted by the awardees for the procurement activities were valid, indicating proper documentation and compliance with procurement regulations.

SLIEPA should update its procurement plan to reflect actual activities and ensure all procurements are executed as planned. The agency should submit monthly procurement reports using the standard SPF-6 form to ensure ongoing compliance and accountability. SLIEPA should ensure that all procurement activities are evaluated as required by the Public Procurement Act, 2016. It is crucial for the agency to address the identified gaps



to further strengthen its procurement practices and enhance transparency, accountability, and efficiency in the use of public resources.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone Investment & Export Promotion Agency (SLIEPA) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	58		108,363,497	
Procurement in the Approved Plan	53	91%	87,530,129	81%
Procurement Not in the Plan	5	9%	20,833,368	19%
Procurement Not Executed as in Plan	58	100%	108,363,497	100%
SPF-1 Approved	58	100%	108,363,497	100%
Source of Funding				
Government of Sierra Leone (GoSL)	58	100%	108,363,497	100%
Categories of Procurement				
Goods	14	24%	67,285,789	62%
Services	44	76%	41,077,708	38%
Methods of Procurement				
National Competitive Bidding (NCB)	38	66%	12,160,956	11%
Request for Quotation (RFQ)	20	34%	96,202,541	89%
Contracts Recorded in the Contract Register	58	100%	108,363,497	100%
Procurement Activities without Procurement Numbers	1	2%	75,350	0%
Contract Payments Done on Time	58	100%	108,363,497	100%
Procurement Not Evaluated	58	100%	108,363,497	100%
Standard Bidding Document Used	58	100%	108,363,497	100%
Documents submitted by the Awardee valid	58	100%	108,363,497	100%

Compliance Statement Based on the findings of the procurement review, SLIEPA's procurement activities for the 2022 financial year showed significant compliance with the Public Procurement Act, 2016. However, there were areas of concern, particularly the failure to execute procurements as per the approved plan, the lack of procurement numbers for one activity, and the absence of evaluations for all procurement activities. These issues highlight the need for SLIEPA to enhance its procurement management processes, including better planning, tracking, and evaluation, to ensure full compliance with the legal framework and improve transparency and accountability.

SIERRA LEONE LIBRARY BOARD (SLLB)

The National Public Procurement Authority (NPPA) conducted a procurement review of the Sierra Leone Library Board (SLLB) for the 2022 financial year, as mandated under Section 14(2)(m) of the Public Procurement Act, 2016. The review assessed SLLB's compliance with procurement processes and legal requirements based on the documentation provided.



SLLB reported a total of 9 procurement activities valued at Le 316,248 (three hundred and sixteen thousand, two hundred and forty-eight Leones). These activities were funded entirely through the Government of Sierra Leone (GoSL), representing 100% of the total procurement value.

The review shows that all procurement activities were part of the approved procurement plan. However, 33% of the activities, amounting to Le 46,810 (forty-six thousand, eight hundred and ten Leones), were executed contrary to the planned procurement strategy, which is a violation of Section 29 of the Public Procurement Act, 2016, requiring that all procurement activities align with the approved plan.

In terms of compliance with procurement procedures, 44% of the activities (valued at Le 201,385 or two hundred and one thousand, three hundred and eighty-five Leones) received SPF-1 approval, which is necessary for confirming the availability of funds. However, 56% of the activities (valued at Le 114,863 or one hundred and fourteen thousand, eight hundred and sixty-three Leones) did not have SPF-1 approval, indicating issues with budgetary authorization and procurement planning.

The procurement methods employed were exclusively Request for Quotation (RFQ), with 100% of the procurement activities valued at Le 316,248 (three hundred and sixteen thousand, two hundred and forty-eight Leones) using this method. While RFQs are an acceptable procurement method, the exclusive use of this approach may indicate insufficient planning and a lack of competitive bidding, potentially undermining transparency and fairness in procurement.

The procurement activities were categorized as follows: Goods: 3 activities valued at Le 140,385 (one hundred and forty thousand, three hundred and eighty-five Leones), representing 44% of the total procurement value. Works: 1 activity valued at Le 15,835 (fifteen thousand, eight hundred and thirty-five Leones), representing 5% of the total procurement value. Services: 5 activities valued at Le 160,028 (one hundred and sixty thousand, twenty-eight Leones), representing 51% of the total procurement value.

All 9 contracts were recorded in the contract register, amounting to Le 316,248 (three hundred and sixteen thousand, two hundred and forty-eight Leones), ensuring proper documentation and tracking of procurement activities. 89% of contract payments, amounting to Le 291,213 (two hundred and ninety-one thousand, two hundred and thirteen Leones), were made on time, while 11% of payments, amounting to Le 25,035 (twenty-five thousand, thirty-five Leones), were delayed.

78% of the procurement activities, amounting to Le 239,413 (two hundred and thirty-nine thousand, four hundred and thirteen Leones), were evaluated, while 22%, valued at Le 76,835 (seventy-six thousand, eight hundred and thirty-five Leones), were not evaluated. This non-compliance raises concerns about the thoroughness of procurement assessments. 78% of the procurement activities used standard bidding documents, valued at Le 252,908 (two hundred and fifty-two thousand, nine hundred and eight Leones), while 22% did not use these documents, valued at Le 63,340 (sixty-three thousand, three hundred and forty Leones). 33% of awardees submitted valid documentation, valued at Le 51,545 (fifty-one thousand, five hundred and forty-five Leones), while 67% submitted invalid documents, valued at Le 264,703 (two hundred and



sixty-four thousand, seven hundred and three Leones). This non-compliance with documentation requirements undermines the transparency and accountability of the procurement process.

The procurement activities of SLLB for the 2022 financial year demonstrate a generally compliant approach but also highlight several areas of concern, particularly regarding procurement planning, the use of SPF-1 approvals, and the exclusive reliance on RFQs. To improve compliance and procurement efficiency, it is recommended that SLLB, ensure strict adherence to the approved procurement plan and align all activities with it. Incorporate more competitive procurement methods to enhance transparency and value for money. Improve the use of standard bidding documents and ensure that awardee documentation is valid and compliant. By addressing these issues, SLLB can enhance its procurement practices and contribute to the effective use of public resources in line with the Public Procurement Act of 2016.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone Library Board (SLLB) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	9		316,248	
Procurement in the Approved Plan	9	100%	316,248	100%
Procurement Executed as in Plan	6	67%	269,438	85%
Procurement Not Executed as in Plan	3	33%	46,810	15%
SPF-1 Approved	4	44%	201,385	64%
SPF-1 Not Approved	5	56%	114,863	36%
Source of Funding				
Government of Sierra Leone (GoSL)	9	100%	316,248	100%
Categories of Procurement				
Goods	3	33%	140,385	44%
Works	1	11%	15,835	5%
Services	5	56%	160,028	51%
Methods of Procurement				
Request for Quotation (RFQ)	9	100%	316,248	100%
Contracts Recorded in the Contract Register	9	100%	316,248	100%
Contract Payments Done on Time	8	89%	291,213	92%
Contract Payments NOT Done on Time	1	11%	25,035	8%
Procurement Evaluated	7	78%	239,413	76%
Procurement Not Evaluated	2	22%	76,835	24%
Standard Bidding Document Used	7	78%	252,908	80%
Standard Bidding Document Not Used	2	22%	63,340	20%
Documents submitted by the Awardee valid	3	33%	51,545	16%
Documents submitted by the Awardee NOT Valid	6	67%	264,703	84%



SIERRA LEONE LOCAL CONTENT AGENCY (SLLCA)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Sierra Leone Local Content Agency (SLLCA) in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The objective of this review was to assess the adherence of SLLCA to public procurement laws and ensure efficiency, transparency, and value for money in its procurement activities. The review covered 33 procurement activities executed by SLLCA, amounting to Le 19,581,506,643 (Nineteen billion, five hundred and eighty-one million, five hundred and six thousand, six hundred and forty-three Leones). These activities were primarily funded by the Government of Sierra Leone, with a small portion coming from Own Source Revenue.

A significant 73% (24 activities) of procurements were in the approved procurement plan, amounting to Le 19,382,431,650 (Nineteen billion, three hundred and eighty-two million, four hundred and thirty-one thousand, six hundred and fifty Leones). However, 27% (9 activities) were outside the approved plan, totaling Le 199,074,993 (One hundred and ninety-nine million, seventy-four thousand, nine hundred and ninety-three Leones). Out of the planned procurements, only 58% (19 activities) were executed as planned, with a value of Le 19,189,370,400 (Nineteen billion, one hundred and eighty-nine million, three hundred and seventy thousand, four hundred Leones). Seven activities (21%) deviated from the plan, amounting to Le 123,656,880 (One hundred and twenty-three million, six hundred and fifty-six thousand, eight hundred eighty Leones).

Procurement Categories were as follows: Goods: 23 activities, valued at Le 19,508,190,963 (Nineteen billion, five hundred and eight million, one hundred and ninety thousand, nine hundred and sixty-three Leones), accounting for 70% of the total number of procurements and 99.6% of the total value. Services: 10 activities, valued at Le 73,315,680 (Seventy-three million, three hundred and fifteen thousand, six hundred and eighty Leones), accounting for 30% of the total number of procurements and 0.4% of the total value.

All 33 procurement activities, representing 100% of the procurements, used the Request for Quotation (RFQ) method. Notably, 97% (32 activities) executed above the RFQ threshold were still carried out using RFQ, amounting to Le 19,581,494,743 (Nineteen billion, five hundred and eighty-one million, four hundred and ninety-four thousand, seven hundred and forty-three Leones). The use of RFQ for high-value procurements indicates potential contract splitting, in violation of Section 37(2) of the Public Procurement Act, which undermines competition, transparency, and fairness in the procurement process.

94% (31 activities) of the procurements had approved Standard Procurement Form-1 (SPF-1), totaling Le 19,541,896,643 (Nineteen billion, five hundred and forty-one million, eight hundred and ninety-six thousand, six hundred and forty-three Leones). However, 6% (2 activities), valued at Le 39,610,000 (Thirty-nine million, six hundred and ten thousand Leones), did not have SPF-1 approval. The lack of SPF-1 approval for these activities raises concerns regarding budgetary confirmation and procurement



authorization, as SPF-1 is essential for confirming budget availability and initiating procurement processes.

Contracts were generally well-recorded, with 97% (32 contracts) recorded in the contract register, amounting to Le 19,574,506,643 (Nineteen billion, five hundred and seventy-four million, five hundred and six thousand, six hundred and forty-three Leones). However, 3% (1 contract) worth Le 7,000,000 (Seven million Leones) was not recorded. Timely payments were made for 79% (26 activities) of contracts, valued at Le 19,512,321,843 (Nineteen billion, five hundred and twelve million, three hundred and twenty-one thousand, eight hundred and forty-three Leones). However, 21% (7 activities) totaling Le 69,184,800 (Sixty-nine million, one hundred and eighty-four thousand, eight hundred Leones) had delayed payments.

A significant concern was the lack of procurement evaluations, with 97% (32 activities) of procurements not evaluated, totaling Le 19,560,506,643 (Nineteen billion, five hundred and sixty million, five hundred and six thousand, six hundred and forty-three Leones). Only 3% (1 activity), valued at Le 21,000,000 (Twenty-one million Leones), was evaluated. All awardee documents for 33 procurement activities were valid, ensuring transparency and accountability in the award process.

Based on the 2022 procurement activities of the Sierra Leone Local Content Agency (SLLCA), there were notable issues with procurement planning, execution, and compliance with approval processes. While a substantial portion of procurement activities followed the approved plan, significant deviations were observed, particularly with the extensive use of RFQs for high-value contracts, which suggests contract splitting in violation of the Public Procurement Act. Additionally, delayed contract payments and the lack of procurement evaluations raised concerns about the efficiency and effectiveness of the procurement process. Despite these challenges, SLLCA has a functioning procurement unit, a procurement committee, and available resources for procurement operations. However, improvements in procurement planning, adherence to approved procurement methods, timely payments, and evaluations are crucial to ensure better value for money and compliance with the Public Procurement Act.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone Local Content Agency (SLLCA) 2022 Procurements Overview			
Indicators	Outcomes (Yes/No)		
Procurement Systems Review			
Established Procurement Unit	Yes		
Procurement Staff Available	Yes		
Conducive Procurement Office	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		
Capacity Training Program for Procurement Staff	No		
Functioning Procurement Committee Available	Yes		
Legal Framework Available (PP Act, Regulation, Manual)	Yes		
Goods Received and Inspection Committee Available	Yes		
Contract Register 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	33		19,581,506,643	
Procurement in the Approved Plan	24	73%	19,382,431,650	99%
Procurement Not in the Plan	9	27%	199,074,993	1%
Procurement Executed as in Plan	19	58%	19,189,370,400	98%
Procurement Not Executed as in Plan	7	21%	123,656,880	1%
SPF-1 Approved	31	94%	19,541,896,643	99.8%
SPF-1 Not Approved	2	6%	39,610,000	0.2%
Source of Funding				
Government of Sierra Leone (GoSL)	32	97%	19,560,506,643	99.9%
Own Source Revenue	1	3%	21,000,000	0.1%
Categories of Procurement				
Goods	23	70%	19,508,190,963	99.6%
Services	10	30%	73,315,680	0.4%
Methods of Procurement				
Request for Quotation (RFQ)	33	100%	19,581,506,643	100%
Procurement above RFQ threshold Executed using RFQ	32	97%	19,581,494,743	100%
Contracts Recorded in the Contract Register	32	97%	19,574,506,643	99.96%
Contract NOT Recorded in the Contract Register	1	3%	7,000,000	0.04%
Contract Payments Done on Time	26	79%	19,512,321,843	99.6%
Contract Payments NOT Done on Time	7	21%	69,184,800	0.4%
Procurement Evaluated	1	3%	21,000,000	0.1%
Procurement Not Evaluated	32	97%	19,560,506,643	99.9%
Standard Bidding Document Used	33	100%	19,581,506,643	100%
Documents submitted by the Awardee valid	33	100%	19,581,506,643	100%

SIERRA LEONE MARITIME ADMINISTRATION (SLMA)

The procurement activities of the Sierra Leone Maritime Administration (SLMA) for the 2022 financial year were assessed in line with the Public Procurement Act, 2016. A total of 34 procurement activities were executed, amounting to Le 38,546,595 (Thirty-eight million, five hundred and forty-six thousand, five hundred and ninety-five Leones). The review aimed to determine the adherence of SLMA to the procurement laws, with a focus on transparency, efficiency, and value for money.

A significant portion (62%) of the procurement activities, valued at Le 37,865,014 (Thirty-seven million, eight hundred and sixty-five thousand, fourteen Leones), was executed outside the approved procurement plan. This constitutes a breach of Section 29 of the Public Procurement Act and highlights the need for stricter adherence to procurement planning.

The procurement process was categorized into goods and services, with the majority of activities involving the procurement of goods. Goods Procurement: 18 activities (53%) amounting to Le 34,286,788 (Thirty-four million, two hundred and eighty-six thousand, seven hundred and eighty-eight Leones), representing 89% of the total procurement value. Services Procurement: 16 activities (47%) amounting to Le 4,259,807 (Four million, two hundred and fifty-nine thousand, eight hundred and seven Leones), representing 11% of the total procurement value.



The following procurement methods were employed during the year: International Competitive Bidding (ICB): 1 activity (3%) valued at Le 32,860,983 (Thirty-two million, eight hundred and sixty thousand, nine hundred and eighty-three Leones), representing 85% of the total value. National Competitive Bidding (NCB): 3 activities (9%) valued at Le 3,833,325 (Three million, eight hundred and thirty-three thousand, three hundred and twenty-five Leones), representing 10% of the total value. Request for Quotation (RFQ): 30 activities (88%) valued at Le 1,852,287 (One million, eight hundred and fifty-two thousand, two hundred and eighty-seven Leones), representing 5% of the total value.

The extensive use of RFQs, particularly for procurements above the RFQ threshold, raises concerns about potential contract splitting, which is a violation of Section 37(2) of the Public Procurement Act. The use of more competitive methods such as ICB and NCB should be encouraged to ensure transparency and value for money.

SLMA failed to submit the monthly procurement report using Standard Procurement Form 6 (SPF-6) as required by the Public Procurement Act, 2016. A total of 2 activities (6%) valued at Le 33,628,983 (Thirty-three million, six hundred and twenty-eight thousand, nine hundred and eighty-three Leones) did not receive prior approval as per Section 21 and 53(2) of the Public Procurement Act. Four procurement activities (12%) valued at Le 36,694,308 (Thirty-six million, six hundred and ninety-four thousand, three hundred and eight Leones) experienced delays in payments, which may lead to financial strain on contractors, particularly SMEs. For 9 activities (26%), the awardee documents were not valid, representing 1% of the total procurement value. This non-compliance with Sections 21 and 53(2) of the Public Procurement Act raises concerns about the fairness and transparency of the procurement process.

SLMA has a fully operational procurement unit, with procurement staff available and sufficient office facilities. The procurement plan for the year was signed and approved, and it was reviewed and endorsed by the National Public Procurement Authority (NPPA). However, there was no capacity training program for procurement staff during the year, which affects the overall effectiveness of the procurement process. A functioning procurement committee exists, and all procurement activities were conducted under the legal framework of the Public Procurement Act and associated regulations. However, monthly submissions of Standard Procurement Form 6 (SPF-6) were not made, which is a non-compliance with the legal requirements.

The review of SLMA's procurement activities for the 2022 financial year reveals significant gaps in compliance with procurement regulations. There is a need for SLMA to improve the alignment between procurement activities and the approved plan, ensure timely payments, and address non-compliance with procurement documentation and evaluation requirements to ensure better efficiency, transparency, and value for money in future procurement processes in line with the Public Procurement Act, 2016.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Sierra Leone Maritime Administration (SLMA) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		38,546,595	
Procurement in the Approved Plan	27	79%	38,098,646	99%
Procurement Not in the Plan	7	21%	447,949	1%
Procurement Executed as in Plan	6	18%	233,632	1%
Procurement Not Executed as in Plan	21	62%	37,865,014	98%
SPF-1 Approved	32	94%	4,917,612	13%
SPF-1 Not Approved	2	6%	33,628,983	87%
Source of Funding				
Own Source Revenue	34	100%	38,546,595	100%
Categories of Procurement				
Goods	18	53%	34,286,788	89%
Services	16	47%	4,259,807	11%
Methods of Procurement				
International Competitive Bidding (ICB)	1	3%	32,860,983	85%
National Competitive Bidding (NCB)	3	9%	3,833,325	10%
Request for Quotation (RFQ)	30	88%	1,852,287	5%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	4	12%	36,694,308	95%
Contracts Recorded in the Contract Register	30	88%	1,852,287	5%
Contract NOT Recorded in the Contract Register	4	12%	36,694,308	95%
Contract Payments Done on Time	30	88%	1,852,287	5%
Contract Payments NOT Done on Time	4	12%	36,694,308	95%
Procurement Evaluated	34	100%	38,546,595	100%
Standard Bidding Document Used	34	100%	38,546,595	100%
Documents submitted by the Awardee valid	25	74%	37,981,768	99%
Documents submitted by the Awardee NOT Valid	9	26%	564,827	1%

SIERRA LEONE METROLOGICAL AGENCY

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 Sierra Leone Meteorological Agency (SLMA) for the 2022 financial year. The review assessed compliance with procurement processes and legal requirements based on documentation provided by SLMA.

Based on the review, SLMA reported a total of 32 procurement activities valued at Le 4,480,531 (four million, four hundred and eighty thousand, five hundred and thirty-one Leones). These activities were funded through the Government of Sierra Leone (GoSL) with 15 activities valued at Le 4,257,689 (four million, two hundred and fifty-seven thousand, six hundred and eighty-nine Leones), representing 95% of the total



procurement value. The remaining 17 activities were funded by donors, amounting to Le 222,842 (two hundred and twenty-two thousand, eight hundred and forty-two Leones), representing 5% of the total.

The review indicates that 8 activities, representing 25% of the total procurement activities, valued at Le 248,927 (two hundred and forty-eight thousand, nine hundred and twenty-seven Leones), were executed in alignment with the approved procurement plan, constituting only 6% of the total procurement value. The remaining 24 activities, representing 75% of the total activities, valued at Le 4,231,604 (four million, two hundred and thirty-one thousand, six hundred and four Leones), were executed without being part of the approved procurement plan. This constitutes a significant non-compliance with Section 29 of the Public Procurement Act of 2016, which mandates that all procurement activities must align with an approved procurement plan.

The majority of the procurement activities (29 out of 32), representing 91% of the total procurement activities, were executed using the Request for Quotation (RFQ) method, valued at Le 4,396,574 (four million, three hundred and ninety-six thousand, five hundred and seventy-four Leones), which accounted for 98% of the total procurement value. This excessive use of RFQs suggests a lack of proper planning and execution, as well as a potential violation of Section 37(2) of the Public Procurement Act, 2016, regarding procurement splitting and transparency.

Only 1 activity, valued at Le 17,500 (seventeen thousand, five hundred Leones), received SPF-1 approval, representing just 0.4% of the total procurement value. The remaining 31 activities, valued at Le 4,463,031 (four million, four hundred and sixty-three thousand, thirty-one Leones), did not receive SPF-1 approval, violating procurement regulations regarding the confirmation of fund availability before procurement activities can proceed. All 32 procurement activities, valued at Le 4,480,531 (four million, four hundred and eighty thousand, five hundred and thirty-one Leones), were not recorded in the contract register, which is a clear violation of the procurement regulations that require proper documentation and record-keeping for transparency and monitoring. Contract payments were made on time for 25 activities, valued at Le 4,420,728 (four million, four hundred and twenty thousand, seven hundred and twenty-eight Leones), representing 99% of the total payments. However, payments for 7 activities, valued at Le 59,803 (fifty-nine thousand, eight hundred and three Leones), were not made on time, representing 1% of the total contract payments.

The procurement activities can be categorized as follows: Goods: 10 activities valued at Le 3,980,389 (three million, nine hundred and eighty thousand, three hundred and eighty-nine Leones), representing 88.8% of the total procurement value. Works: 1 activity valued at Le 6,000 (six thousand Leones), representing 0.1% of the total procurement value. Services: 21 activities valued at Le 494,142 (four hundred and ninety-four thousand, one hundred and forty-two Leones), representing 11% of the total procurement value.

None of the 32 procurement activities were evaluated, which is a serious concern as procurement evaluation is essential for ensuring the efficiency and effectiveness of the procurement process. This lack of evaluation raises questions about the transparency, accountability, and value for money of the procurement activities. Documents submitted by the awardees were valid for 29 activities, valued at Le 4,396,574 (four million, three



hundred and ninety-six thousand, five hundred and seventy-four Leones), representing 98% of the total procurement value. However, 3 activities, valued at Le 83,957 (eighty-three thousand, nine hundred and fifty-seven Leones), had missing or invalid documentation, which raises concerns about compliance with legal requirements. All 32 procurement activities, valued at Le 4,480,531 (four million, four hundred and eighty thousand, five hundred and thirty-one Leones), used standard bidding documents, indicating adherence to procurement guidelines in terms of documentation.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone Metrological Agency 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		4,480,531	
Procurement in the Approved Plan	8	25%	248,927	6%
Procurement Not in the Plan	24	75%	4,231,604	94%
Procurement Executed as in Plan	8	25%	248,927	6%
SPF-1 Approved	1	3%	17,500	0.4%
SPF-1 Not Approved	31	97%	4,463,031	99.6%
Source of Funding				
Government of Sierra Leone (GoSL)	15	47%	4,257,689	95%
Donor	17	53%	222,842	5%
Categories of Procurement				
Goods	10	31%	3,980,389	88.8%
Works	1	3%	6,000	0.1%
Services	21	66%	494,142	11.0%
Methods of Procurement				
Request for Quotation (RFQ)	29	91%	4,396,574	98%
Procurement Activities Executed with NO Methods Available	3	9%	83,957	2%
Procurement above RFQ threshold Executed using RFQ	3	9%	3,834,810	86%
Contract NOT Recorded in the Contract Register	32	100%	4,480,531	100%
Contract Payments Done on Time	25	78%	4,420,728	99%
Contract Payments NOT Done on Time	7	22%	59,803	1%
Procurement Not Evaluated	32	100%	4,480,531	100%
Standard Bidding Document Used	32	100%	4,480,531	100%
Documents submitted by the Awardee valid	29	91%	4,396,574	98%
Documents submitted by the Awardee NOT Available	3	9%	83,957	2%

Compliance Statement: The procurement activities of Sierra Leone Meteorological Agency (SLMA) in 2022 demonstrate a significant number of compliance failures, particularly in the areas of procurement planning, SPF-1 approvals, and the use of appropriate procurement methods. The activities executed outside the approved procurement plan, non-compliance with SPF-1 requirements, and excessive use of RFQs raise concerns about the efficiency, transparency, and accountability of the procurement processes. There is also a need to improve contract management practices, including timely payments and proper documentation. To improve compliance, it is recommended that SLMA addresses these issues by ensuring adherence to procurement plans, obtaining SPF-1 approval for all activities, and minimizing the use of RFQs to prevent procurement splitting.



SIERRA LEONE NATIONAL COMMISSION ON SMALL ARMS (SLeNCSA)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Sierra Leone National Commission on Small Arms (SLeNCSA) in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The purpose of this review was to assess SLeNCSA's adherence to public procurement laws and to ensure efficiency, transparency, and value for money. This report provides an overview of the procurement activities conducted by SLeNCSA, highlighting areas of compliance and non-compliance with the Public Procurement Act.

A total of 29 procurement activities were reviewed, amounting to Le 106,772,000 (One hundred and six million, seven hundred and seventy-two thousand Leones). The activities were funded through both the Government of Sierra Leone (GoSL) and donor funds. The procurement categories included Goods and Services, with 6 activities involving Goods (15%) and 23 activities involving Services (85%).

Of the 29 procurement activities, 25 (86%) were executed in line with the approved procurement plan, totaling Le 102,481,300 (Ninety-two million, four hundred and eighty-one thousand, three hundred Leones), which represents 96% of the total procurement value. Four activities (14%) amounting to Le 4,290,700 (Four million, two hundred and ninety thousand, seven hundred Leones) were unplanned and executed outside the approved procurement plan, representing 4% of the total procurement value. The review showed that all procurement activities were executed in accordance with the approved plan, with 100% compliance for the submission of SPF-1 forms. However, SLeNCSA did not submit the monthly procurement reports using SPF-6 forms, as required by law.

The procurement method used for all 29 activities was Request for Quotation (RFQ), which accounted for 100% of the procurement activities. The source of funding for the procurement activities was split between GoSL (34%) and donor funding (66%), with GoSL contributing Le 34,532,500 (Thirty-four million, five hundred and thirty-two thousand, five hundred Leones) and donors contributing Le 72,239,500 (Seventy-two million, two hundred and thirty-nine thousand, five hundred Leones).

Of the 29 procurement activities, 27 (93%) were recorded in the contract register, totaling Le 100,989,500 (One hundred million, nine hundred and eighty-nine thousand, five hundred Leones), representing 95% of the total procurement value. Two contracts (7%) totaling Le 5,782,500 (Five million, seven hundred and eighty-two thousand, five hundred Leones) were not recorded in the contract register, representing 5% of the total procurement value. All contracts were paid on time, amounting to a total of Le 106,772,000 (One hundred and six million, seven hundred and seventy-two thousand Leones), demonstrating full compliance with payment timelines.

All 29 procurement activities were evaluated, ensuring compliance with Section 53(1) of the Public Procurement Act, 2016. The review found that 28 (97%) of the awardee documents were valid, totaling Le 106,764,000 (One hundred and six million, seven hundred and sixty-four thousand Leones), representing 99.99% of the total procurement



value. One awardee document (3%) was invalid, amounting to Le 8,000 (Eight thousand Leones), representing 0.01% of the total procurement value.

SLeNCSA demonstrated a high level of compliance with procurement regulations during the 2022 financial year, with most procurement activities executed as planned and payments made on time. However, there were a few instances of non-compliance, including unplanned procurements, the non-submission of monthly procurement reports, and the failure to record some contracts in the contract register. Despite these shortcomings, SLeNCSA's procurement system is well-structured, and with improvements in adherence to procurement planning and reporting, it can enhance its procurement processes to ensure full compliance with the Public Procurement Act, 2016.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone National Commission on Small Arms (SLeNCSA) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	No			
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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		106,772,000	
Procurement in the Approved Plan	25	86%	102,481,300	96%
Procurement Not in the Plan	4	14%	4,290,700	4%
Procurement Executed as in Plan	25	86%	102,481,300	96%
SPF-1 Approved	29	100%	106,772,000	100%
Source of Funding				
Government of Sierra Leone (GoSL)	10	34%	34,532,500	32%
Donor	19	66%	72,239,500	68%
Categories of Procurement				
Goods	6	21%	15,603,800	15%
Services	23	79%	91,168,200	85%
Methods of Procurement				
Request for Quotation (RFQ)	29	100%	106,772,000	100%
Contracts Recorded in the Contract Register	27	93%	100,989,500	95%
Contract NOT Recorded in the Contract Register	2	7%	5,782,500	5%
Contract Payments Done on Time	29	100%	106,772,000	100%
Procurement Evaluated	29	100%	106,772,000	100%
Documents submitted by the Awardee valid	28	97%	106,764,000	99.99%
Documents submitted by the Awardee NOT Valid	1	3%	8,000	0.01%



SIERRA LEONE PETROLEUM DIRECTORATE (PDSL)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Sierra Leone Petroleum Directorate (PDSL) in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The objective of the review was to assess the adherence of PDSL to public procurement laws and ensure efficiency, transparency, and value for money. This report presents the findings of the review, including a detailed analysis of 16 procurement activities executed by PDSL, amounting to Le 2,721,984,426 (Two billion, seven hundred and twenty-one million, nine hundred and eighty-four thousand, four hundred and twenty-six Leones).

PDSL adhered to procurement planning in 88% of its activities, amounting to Le 2,691,891,770 (Two billion, six hundred and ninety-one million, eight hundred and ninety-one thousand, seven hundred and seventy Leones). However, 12% of the procurements, valued at Le 30,092,656 (Thirty million, ninety-two thousand, six hundred and fifty-six Leones), were executed outside the approved procurement plan, representing 1% of the total procurement value. Of the planned procurements, only 13% were executed exactly as planned, amounting to Le 88,041,125 (Eighty-eight million, forty-one thousand, one hundred and twenty-five Leones), while 75% of the planned procurements, totaling Le 2,633,943,301 (Two billion, six hundred and thirty-three million, nine hundred and forty-three thousand, three hundred and one Leones), were executed outside the procurement plan.

The procurement methods employed by PDSL included 94% Request for Quotation (RFQ), which amounted to Le 2,617,104,426 (Two billion, six hundred and seventeen million, one hundred and four thousand, four hundred and twenty-six Leones), while only 6% used National Competitive Bidding (NCB), amounting to Le 104,880,000 (One hundred and four million, eight hundred and eighty thousand Leones). Notably, 81% of the RFQs, totaling Le 2,616,970,645 (Two billion, six hundred and sixteen million, nine hundred and seventy thousand, six hundred and forty-five Leones), were executed above the RFQ threshold, which suggests potential violations of Section 37(2) of the Public Procurement Act regarding contract splitting.

The procurement plan was reviewed and endorsed by the NPPA, and 88% of the procurement activities (Le 1,594,249,426 or one billion, five hundred and ninety-four million, two hundred and forty-nine thousand, four hundred and twenty-six Leones) had prior approval through Standard Procurement Form (SPF-1). However, 13% of the procurements, amounting to Le 1,127,735,000 (One billion, one hundred and twenty-seven million, seven hundred and thirty-five thousand Leones), were executed without proper approval.

Disappointingly, all 16 procurement activities, representing 100% of the total value, were not evaluated. This non-compliance violates Section 53(1) of the Public Procurement Act, 2016, raising concerns about the effectiveness of the evaluation process. 88% of contracts, totaling Le 2,357,570,901 (Two billion, three hundred and fifty-seven million, five hundred and seventy thousand, nine hundred and one Leones), were recorded in the



contract register. However, 13% of contracts, valued at Le 364,413,525 (Three hundred and sixty-four million, four hundred and thirteen thousand, five hundred and twenty-five Leones), were not recorded, further undermining transparency.

56% of awardee documents in the procurement files were found to be valid, amounting to Le 1,987,834,776 (One billion, nine hundred and eighty-seven million, eight hundred and thirty-four thousand, seven hundred and seventy-six Leones), while 44% of the documents, valued at Le 734,149,650 (Seven hundred and thirty-four million, one hundred and forty-nine thousand, six hundred and fifty Leones), were invalid. This non-compliance contravenes Sections 21 and 53(2) of the Public Procurement Act, 2016. PDSL successfully made timely payments for all 16 procurement activities, totaling Le 2,721,984,426 (Two billion, seven hundred and twenty-one million, nine hundred and eighty-four thousand, four hundred and twenty-six Leones), fulfilling its obligation under the procurement contract terms.

The review shows that while PDSL demonstrated some positive practices, significant gaps in procurement planning, evaluation, approval, and documentation remain, undermining transparency and compliance with the Public Procurement Act, 2016.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone Petroleum Directorate (PDSL) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		2,721,984,426	
Procurement in the Approved Plan	14	88%	2,691,891,770	99%
Procurement Not in the Plan	2	13%	30,092,656	1%
Procurement Executed as in Plan	2	13%	88,041,125	3%
Procurement Not Executed as in Plan	12	75%	2,633,943,301	97%
SPF-1 Approved	14	88%	1,594,249,426	59%
SPF-1 Not Approved	2	13%	1,127,735,000	41%
Source of Funding				
Government of Sierra Leone (GoSL)	14	88%	2,640,601,606	97%
Own Source Revenue	2	13%	81,382,820	3%
Categories of Procurement				
Goods	5	31%	1,008,072,181	37%
Services	11	69%	1,713,912,245	63%
Methods of Procurement				
National Competitive Bidding (NCB)	1	6%	104,880,000	4%
Request for Quotation (RFQ)	15	94%	2,617,104,426	96%
Procurement above RFQ threshold Executed using RFQ	13	81%	2,616,970,645	96%
Contracts Recorded in the Contract Register	14	88%	2,357,570,901	87%
Contract NOT Recorded in the Contract Register	2	13%	364,413,525	13%
Procurement Activities without Procurement Numbers	3	19%	978,300,000	36%
Contract Payments Done on Time	16	100%	2,721,984,426	100%
Procurement Not Evaluated	16	100%	2,721,984,426	100%
Standard Bidding Document Used	9	56%	1,808,653,656	66%
Standard Bidding Document Not Used	7	44%	913,330,770	34%
Documents submitted by the Awardee valid	9	56%	1,987,834,776	73%
Documents submitted by the Awardee NOT Valid	7	44%	734,149,650	27%



SIERRA LEONE PHARMACY BOARD

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a thorough review of procurement processes and procedures at the Sierra Leone Pharmacy Board (SLPB) to ensure compliance with the Public Procurement Act, 2016. This review aimed to assess the SLPB's adherence to procurement laws and practices, with a focus on efficiency, transparency, and value for money. The review covered a total of 25 procurement activities executed by the SLPB, with a total value of Le 181,520,547 (One hundred and eighty-one million, five hundred and twenty thousand, five hundred and forty-seven Leones). These activities were fully funded by the Government of Sierra Leone (GoSL).

15 procurement activities (60%) were included in the approved procurement plan, totaling Le 17,299,150 (Seventeen million, two hundred and ninety-nine thousand, one hundred and fifty Leones), which accounts for 10% of the total procurement value. 10 procurement activities (40%) were not included in the procurement plan, amounting to Le 164,221,397 (One hundred and sixty-four million, two hundred and twenty-one thousand, three hundred and ninety-seven Leones), representing 90% of the total procurement value. Only 3 procurement activities (12%) were executed as planned, amounting to Le 17,238,719 (Seventeen million, two hundred and thirty-eight thousand, seven hundred and nineteen Leones), which is 9% of the total value. 12 procurement activities (48%) were not executed as planned, totaling Le 120,917,200 (One hundred and twenty million, nine hundred and seventeen thousand, two hundred Leones), representing 67% of the total procurement value.

22 procurement activities (88%) were approved through the Standard Procurement Form 1 (SPF-1), amounting to Le 176,234,346 (One hundred and seventy-six million, two hundred and thirty-four thousand, three hundred and forty-six Leones), which accounts for 97% of the total value. 3 procurement activities (12%) did not receive SPF-1 approval, totaling Le 5,286,201 (Five million, two hundred and eighty-six thousand, two hundred and one Leones), representing 3% of the total value.

Procurement Categories: Goods: 16 activities (64%) involving goods procurement amounted to Le 173,674,982 (One hundred and seventy-three million, six hundred and seventy-four thousand, nine hundred and eighty-two Leones), which represents 96% of the total procurement value. Works: 1 activity (4%) for works amounted to Le 2,628 (Two thousand, six hundred and twenty-eight Leones), which represents 0% of the total value. Services: 8 activities (32%) for services amounted to Le 7,842,937 (Seven million, eight hundred and forty-two thousand, nine hundred and thirty-seven Leones), representing 4% of the total procurement value.

Procurement Methods: National Competitive Bidding (NCB): 1 activity (4%) using NCB, valued at Le 113,027,500 (One hundred and thirteen million, twenty-seven thousand, five hundred Leones), which accounts for 62% of the total value. Request for Quotation (RFQ): 20 activities (80%) using RFQ, totaling Le 60,668,355 (Sixty million, six hundred and sixty-eight thousand, three hundred and fifty-five Leones), representing 33% of the total value. Other Methods (including proforma invoices, internal memos, direct sourcing):



4 activities (16%) totaling Le 7,824,692 (Seven million, eight hundred and twenty-four thousand, six hundred and ninety-two Leones), representing 4% of the total value. 1 procurement activity (4%) amounting to Le 113,027,500 (One hundred and thirteen million, twenty-seven thousand, five hundred Leones) was not reviewed and endorsed by NPPA as required for competitive procurement.

All 25 procurement activities (100%) were recorded in the contract register, with a total value of Le 181,520,547 (One hundred and eighty-one million, five hundred and twenty thousand, five hundred and forty-seven Leones). 3 procurement activities (12%) lacked procurement numbers, totaling Le 7,815,494 (Seven million, eight hundred and fifteen thousand, four hundred and ninety-four Leones), which represents 4% of the total value. 13 procurement activities (52%) had timely contract payments, amounting to Le 78,173,233 (Seventy-eight million, one hundred and seventy-three thousand, two hundred and thirty-three Leones), representing 43% of the total value. However, 12 procurement activities (48%) with a total value of Le 103,347,314 (One hundred and three million, three hundred and forty-seven thousand, three hundred and fourteen Leones), or 57% of the total value, had delayed payments.

None of the 25 procurement activities were evaluated, which raises concerns about the effectiveness of the procurement evaluation process and violates the provisions of the Public Procurement Act, 2016. 7 procurement activities (28%) had valid awardee documents, totaling Le 95,562,733 (Ninety-five million, five hundred and sixty-two thousand, seven hundred and thirty-three Leones), representing 53% of the total value. However, 14 activities (56%) had invalid awardee documents, amounting to Le 78,133,122 (Seventy-eight million, one hundred and thirty-three thousand, one hundred and twenty-two Leones), representing 43% of the total value. Additionally, 4 activities (16%) had no awardee documents available, totaling Le 7,824,692 (Seven million, eight hundred and twenty-four thousand, six hundred and ninety-two Leones), representing 4% of the total value. 19 procurement activities (76%) used standard bidding documents, amounting to Le 173,686,482 (One hundred and seventy-three million, six hundred and eighty-six thousand, four hundred and eighty-two Leones), representing 96% of the total procurement value. 6 activities (24%) did not use standard bidding documents, totaling Le 7,834,065 (Seven million, eight hundred and thirty-four thousand, sixty-five Leones), which represents 4% of the total value.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Sierra Leone Pharmacy Board 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	25		181,520,547	
Procurement in the Approved Plan	15	60%	17,299,150	10%
Procurement Not in the Plan	10	40%	164,221,397	90%
Procurement Executed as in Plan	3	12%	17,238,719	9%
Procurement Not Executed as in Plan	12	48%	120,917,200	67%
SPF-1 Approved	22	88%	176,234,346	97%
SPF-1 Not Approved	3	12%	5,286,201	3%
Source of Funding				
Government of Sierra Leone (GoSL)	25	100%	181,520,547	100%
Categories of Procurement				
Goods	16	64%	173,674,982	96%
Works	1	4%	2,628	0%
Services	8	32%	7,842,937	4%
Methods of Procurement				
National Competitive Bidding (NCB)	1	4%	113,027,500	62%
Request for Quotation (RFQ)	20	80%	60,668,355	33%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	4	16%	7,824,692	4%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	4%	113,027,500	62%
Contract NOT Recorded in the Contract Register	25	100%	181,520,547	100%
Procurement Activities without Procurement Numbers	3	12%	7,815,494	4%
Contract Payments Done on Time	13	52%	78,173,233	43%
Contract Payments NOT Done on Time	12	48%	103,347,314	57%
Procurement Not Evaluated	25	100%	181,520,547	100%
Standard Bidding Document Used	19	76%	173,686,482	96%
Standard Bidding Document Not Used	6	24%	7,834,065	4%
Documents submitted by the Awardee valid	7	28%	95,562,733	53%
Documents submitted by the Awardee NOT Valid	14	56%	78,133,122	43%
Documents submitted by the Awardee NOT Available	4	16%	7,824,692	4%

Compliance Statement: The Sierra Leone Pharmacy Board demonstrated partial compliance with the Public Procurement Act, 2016. The entity's procurement activities lacked proper planning, and several processes were not executed in line with legal requirements. However, there was some positive compliance, including the approval of SPF-1 for most activities and timely payments for some contracts. Key areas of concern include procurement activities executed outside the approved plan, delays in payments, failure to evaluate procurement activities, and invalid awardee documents. These findings highlight a need for improvements in adherence to procurement processes, including better planning, evaluation, and documentation practices to ensure greater efficiency, transparency, and value for money.

SIERRA LEONE POLICE (SLP)

The National Public Procurement Authority (NPPA) conducted a procurement review of the Sierra Leone Police (SLP) for the 2022 financial year, as mandated under Section 14(2)(m) of the Public Procurement Act, 2016. This review assesses compliance with procurement processes and legal requirements based on documentation provided by SLP. SLP reported a total of 35 (thirty-five) procurement activities valued at Le 82,695,415 (eighty-two million, six hundred and ninety-five thousand, four hundred and fifteen



Leones). These activities were funded entirely through the Government of Sierra Leone (GoSL), amounting to 100% of the total procurement value.

Out of the total procurement activities, 7 (seven) activities valued at Le 42,558,333 (forty-two million, five hundred and fifty-eight thousand, three hundred and thirty-three Leones) were in the approved procurement plan, representing 20% of the number of activities and 51% of the total procurement value. 28 (twenty-eight) activities, valued at Le 40,137,082 (forty million, one hundred and thirty-seven thousand and eighty-two Leones), were executed without being part of the approved procurement plan. This represents 80% of the total number of activities and 49% of the total procurement value. This constitutes a violation of Section 29 of the Public Procurement Act, 2016, which mandates all procurement activities to align with an approved procurement plan. 3 (three) activities valued at Le 44,446,345 (forty-four million, four hundred and forty-six thousand, three hundred and forty-five Leones) were executed as planned, representing 9% of the total number of activities and 54% of the total procurement value. 4 (four) activities, valued at Le 38,003,947 (thirty-eight million, three thousand, nine hundred and forty-seven Leones), were executed contrary to the approved procurement plan, representing 11% of the total number of activities and 46% of the total procurement value.

30 (thirty) activities, representing 86% of the procurement activities, were executed with SPF-1 approval, amounting to Le 25,384,441 (twenty-five million, three hundred and eighty-four thousand, four hundred and forty-one Leones), which accounts for 31% of the total procurement value. 5 (five) activities, representing 14% of the procurement activities, lacked SPF-1 approval, amounting to Le 57,310,974 (fifty-seven million, three hundred and ten thousand, nine hundred and seventy-four Leones), which represents 69% of the total procurement value. This non-compliance suggests significant issues in budgetary authorization and adherence to procurement procedures.

The procurement methods used by SLP were as follows: International Competitive Bidding (ICB): 4 activities, valued at Le 54,902,037 (fifty-four million, nine hundred and two thousand, thirty-seven Leones), representing 11% of the total activities and 66% of the total procurement value. National Competitive Bidding (NCB): 3 activities, valued at Le 27,433,391 (twenty-seven million, four hundred and thirty-three thousand, three hundred and ninety-one Leones), representing 9% of the total activities and 33% of the total procurement value. Request for Quotation (RFQ): 28 activities, valued at Le 359,987 (three hundred and fifty-nine thousand, nine hundred and eighty-seven Leones), representing 80% of the total activities but only 0% of the total procurement value. The excessive use of RFQs raises concerns about procurement planning and the potential splitting of contracts, contrary to Section 37(2) of the Public Procurement Act, 2016.

18 (eighteen) procurement activities, valued at Le 68,262,189 (sixty-eight million, two hundred and sixty-two thousand, one hundred and eighty-nine Leones), were recorded in the contract register, representing 51% of the total procurement activities and 83% of the total procurement value. 17 (seventeen) procurement activities, valued at Le 14,433,226 (fourteen million, four hundred and thirty-three thousand, two hundred and twenty-six Leones), were not recorded in the contract register, representing 49% of the total activities and 17% of the total procurement value.



28 (twenty-eight) procurement activities, valued at Le 25,525,084 (twenty-five million, five hundred and twenty-five thousand, eighty-four Leones), had contract payments made on time, representing 80% of the total activities and 31% of the total procurement value. 7 (seven) procurement activities, valued at Le 57,170,331 (fifty-seven million, one hundred and seventy thousand, three hundred and thirty-one Leones), had contract payments not made on time, representing 20% of the total activities and 69% of the total procurement value.

28 procurement activities were not evaluated, which violates best practices for ensuring the effectiveness and accountability of procurement processes. 24 activities, representing 69% of the total procurement, valued at Le 42,782,673 (forty-two million, seven hundred and eighty-two thousand, six hundred and seventy-three Leones), had valid documentation from the awardees. 11 activities, representing 31% of the total procurement, valued at Le 39,912,742 (thirty-nine million, nine hundred and twelve thousand, seven hundred and forty-two Leones), had invalid documentation.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone Police (SLP) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	35		82,695,415	
Procurement in the Approved Plan	7	20%	42,558,333	51%
Procurement Not in the Plan	28	80%	40,137,082	49%
Procurement Executed as in Plan	3	9%	44,446,345	54%
Procurement Not Executed as in Plan	4	11%	38,003,947	46%
SPF-1 Approved	30	86%	25,384,441	31%
SPF-1 Not Approved	5	14%	57,310,974	69%
Source of Funding				
Government of Sierra Leone (GoSL)	35	100%	82,695,415	100%
Categories of Procurement				
Goods	28	80%	45,603,120	55%
Services	6	17%	37,092,295	45%
Methods of Procurement				
International Competitive Bidding (ICB)	4	11%	54,902,037	66%
National Competitive Bidding (NCB)	3	9%	27,433,391	33%
Request for Quotation (RFQ)	28	80%	359,987	0%
Contracts Recorded in the Contract Register	18	51%	68,262,189	83%
Contract NOT Recorded in the Contract Register	17	49%	14,433,226	17%
Contract Payments Done on Time	28	80%	25,525,084	31%
Contract Payments NOT Done on Time	7	20%	57,170,331	69%
Procurement Not Evaluated	28	80%	25,525,084	31%
Standard Bidding Document Used	35	100%	82,695,415	100%
Documents submitted by the Awardee valid	24	69%	42,782,673	52%
Documents submitted by the Awardee NOT Valid	11	31%	39,912,742	48%



Compliance Statement: The Sierra Leone Police (SLP) has significant procurement compliance issues. A large proportion of procurement activities (80%) were executed outside the approved procurement plan, and 14% of activities lacked SPF-1 approval, suggesting serious gaps in compliance with procurement regulations. Additionally, the excessive use of RFQs and the failure to record procurement activities in the contract register undermine transparency and accountability. Timely payments were only made for 80% of contracts, and procurement evaluations were not conducted for any activities. To improve compliance, it is crucial for SLP to adhere strictly to the procurement plan, obtain SPF-1 approvals for all activities, ensure contract registration, and conduct evaluations for all procurement processes. Regular submission of procurement reports and adherence to the Procurement Act will contribute to greater transparency, accountability, and efficient use of public funds.

SIERRA LEONE PORTS AUTHORITY (SLPA)

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 Sierra Leone Ports Authority (SLPA) for the 2022 financial year. The review assessed compliance with procurement processes and legal requirements based on documentation provided by SLPA.

SLPA reported a total of 205 procurement activities, valued at Le 790,547,356 (Seven Hundred and Ninety Million, Five Hundred and Forty-Seven Thousand, Three Hundred and Fifty-Six Leones). These activities were funded through the Government of Sierra Leone (GoSL) using Own Source Revenue, which accounted for 100% of the funding.

A total of 193 activities, representing 94% of the total procurements, were included in the approved procurement plan, valued at Le 790,173,814 (Seven Hundred and Ninety Million, One Hundred and Seventy-Three Thousand, Eight Hundred and Fourteen Leones), representing 99.95% of the total procurement value. 12 activities, representing 6% of the procurements, valued at Le 373,542 (Three Hundred and Seventy-Three Thousand, Five Hundred and Forty-Two Leones), which constitutes 0.05% of the total procurement value, were executed outside the approved procurement plan. This constitutes a violation of Section 29 of the Public Procurement Act of 2016, which mandates that all procurement activities must align with an approved procurement plan.

24 activities, representing 12% of the total procurements, valued at Le 317,981,187 (Three Hundred and Seventeen Million, Nine Hundred and Eighty-One Thousand, One Hundred and Eighty-Seven Leones), were executed as planned, amounting to 40% of the total procurement value. 178 activities, representing 87% of the total procurements, valued at Le 472,361,265 (Four Hundred and Seventy-Two Million, Three Hundred and Sixty-One Thousand, Two Hundred and Sixty-Five Leones), which constitutes 60% of the total procurement value, were executed contrary to the approved procurement plan, which is a significant concern as it raises issues regarding compliance and the efficient



use of funds. The entity should have updated the plan as mandated in Section 29 (6) of the Act to reflect actual implementation of procurement activities.

181 activities, representing 88% of the procurements, valued at Le 611,996,888 (Six Hundred and Eleven Million, Nine Hundred and Ninety-Six Thousand, Eight Hundred and Eighty-Eight Leones), were approved through SPF-1. However, 24 activities, representing 12% of the procurements, valued at Le 178,550,468 (One Hundred and Seventy-Eight Million, Five Hundred and Fifty Thousand, Four Hundred and Sixty-Eight Leones), did not have SPF-1 approval, violating procurement regulations. A total of 157 contracts, representing 77% of the total procurements, valued at Le 566,847,934 (Five Hundred and Sixty-Six Million, Eight Hundred and Forty-Seven Thousand, Nine Hundred and Thirty-Four Leones), were recorded in the contract register. However, 48 contracts, representing 23%, valued at Le 223,699,422 (Two Hundred and Twenty-Three Million, Six Hundred and Ninety-Nine Thousand, Four Hundred and Twenty-Two Leones), were not recorded, violating the Public Procurement Act. 10 procurement activities, valued at Le 203,362 (Two Hundred and Three Thousand, Three Hundred and Sixty-Two Leones), were executed without procurement numbers, which impedes transparency and accountability.

4 activities, representing 2% of the procurements, valued at Le 18,213,044 (Eighteen Million, Two Hundred and Thirteen Thousand, Forty-Four Leones), were executed through NCB. 193 activities, representing 94% of the procurements, valued at Le 772,144,630 (Seven Hundred and Seventy-Two Million, One Hundred and Forty-Four Thousand, Six Hundred and Thirty Leones), were executed through RFQ, which accounts for 97.67% of the total procurement value. 7 activities, representing 3% of the procurements, valued at Le 74,182 (Seventy-Four Thousand, One Hundred and Eighty-Two Leones), were executed through other methods such as proforma invoices, internal memos, and direct sourcing. 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, and undermines transparency, accountability, fairness, and value for money principles.

Only 3 activities, representing 1% of the procurements, valued at Le 189,682 (One Hundred and Eighty-Nine Thousand, Six Hundred and Eighty-Two Leones), were evaluated, while 197 activities, representing 96% of the procurements, valued at Le 790,357,674 (Seven Hundred and Ninety Million, Three Hundred and Fifty-Seven Thousand, Six Hundred and Seventy-Four Leones), were not evaluated, raising concerns about the effectiveness of the evaluation process.

Only 44 activities, representing 21% of the procurements, valued at Le 21,225,657 (Twenty-One Million, Two Hundred and Twenty-Five Thousand, Six Hundred and Fifty-Seven Leones), had valid documents submitted by the awardees. 153 activities, representing 75% of the procurements, valued at Le 769,132,018 (Seven Hundred and Sixty-Nine Million, One Hundred and Thirty-Two Thousand, Eighteen Leones), had invalid documents submitted by the awardees. 8 activities, representing 4% of the procurements, valued at Le 189,682 (One Hundred and Eighty-Nine Thousand, Six Hundred and Eighty-Two Leones), had missing documents from the awardees. The entity has not been



submitting its monthly procurement reports using the standard SPF-6 form as required by the legal framework.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone Ports Authority (SLPA) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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	205		790,547,356	
Procurement in the Approved Plan	193	94%	790,173,814	99.95%
Procurement Not in the Plan	12	6%	373,542	0.05%
Procurement Executed as in Plan	24	12%	317,981,187	40%
Procurement Not Executed as in Plan	178	87%	472,361,265	60%
SPF-1 Approved	181	88%	611,996,888	77%
SPF-1 Not Approved	24	12%	178,550,468	23%
Source of Funding				
Own Source Revenue	205	100%	790,547,356	100%
Categories of Procurement				
Goods	190	93%	789,863,255	99.91%
Works	6	3%	249,198	0.03%
Services	9	4%	434,903	0.06%
Methods of Procurement				
National Competitive Bidding (NCB)	4	2%	18,213,044	2%
Request for Quotation (RFQ)	193	94%	772,144,630	97.67%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	7	3%	74,182	0.01%
Procurement Activities Executed with NO Methods Available	1	0%	115,500	0.01%
Procurement above RFQ threshold Executed using RFQ	27	13%	764,781,128	97%
Contracts Recorded in the Contract Register	157	77%	566,847,934	72%
Contract NOT Recorded in the Contract Register	48	23%	223,699,422	28%
Procurement Activities without Procurement Numbers	10	5%	203,362	0.03%
Contract Payments Done on Time	136	66%	548,863,413	69%
Contract Payments NOT Done on Time	69	34%	241,683,943	31%
Procurement Evaluated	3	1%	189,682	0.02%
Procurement Not Evaluated	197	96%	790,357,674	99.98%
Documents submitted by the Awardee valid	44	21%	21,225,657	3%
Documents submitted by the Awardee NOT Valid	153	75%	769,132,018	97.29%
Documents submitted by the Awardee NOT Available	8	4%	189,682	0.02%

SIERRA LEONE POSTAL SERVICES

In accordance with Section 14(2)(m) of the Public Procurement Act, 2016 (PPA, 2016), the National Public Procurement Authority (NPPA) conducted a detailed review of the procurement activities undertaken by Sierra Leone Postal Services (SALPOST) for the 2022 financial year. The purpose of this review was to assess compliance with



procurement laws, evaluate planning and execution, and ensure adherence to transparency and efficiency in the use of public funds.

A total of 20 procurement activities, amounting to Le 32,755,614 (thirty-two million, seven hundred and fifty-five thousand, six hundred and fourteen Leones), were reviewed. These activities were fully financed by the Government of Sierra Leone (GoSL) through the Consolidated Revenue Fund.

None of the 20 activities (100%) were included in the approved procurement plan, indicating a significant non-compliance with planning requirements. The total value of these activities was Le 32,755,614. None of the activities (100%) were executed as planned, representing 100% of the total procurement value of Le 32,755,614.

All 20 activities (100%), valued at Le 32,755,614, lacked approval using Standard Procurement Form 1 (SPF-1), a critical requirement under the PPA, 2016. All 20 activities (100%), valued at Le 32,755,614, were conducted using non-standard methods such as proforma invoices, internal memos, and direct sourcing.

None of the activities (100%), valued at Le 32,755,614, were recorded in the contract register, which undermines transparency. None of the activities (100%) had assigned procurement numbers, a fundamental requirement for tracking and accountability. 17 activities (85%), valued at Le 32,723,250, were paid on time. 3 activities (15%), valued at Le 32,364, experienced delays, constituting 0.1% of the total procurement value. These delays may have adversely impacted project implementation and service delivery.

Categories of Procurement: Goods: 16 activities (80%), valued at Le 27,954,661 (twenty-seven million, nine hundred and fifty-four thousand, six hundred and sixty-one Leones), representing 85% of the total procurement value. Services: 4 activities (20%), valued at Le 4,800,953 (four million, eight hundred thousand, nine hundred and fifty-

None of the contracts (100%) were recorded in the contract register, accounting for Le 32,755,614. All 20 activities (100%) lacked assigned procurement numbers.

SLPS has an established procurement unit with available staff. The procurement office is conducive and equipped with computers. No signed and approved procurement plan was available, nor was any plan reviewed or endorsed by NPPA. A functioning procurement committee exists, but there is no Goods Received and Inspection Committee. No capacity training program for procurement staff was implemented. SLPS failed to submit monthly SPF-6 reports to NPPA.

The review of Sierra Leone Postal Services' procurement activities for 2022 reveals significant non-compliance with procurement laws and regulations. Key deficiencies include the absence of an approved procurement plan, failure to use Standard Procurement Form 1 (SPF-1), and lack of proper documentation and evaluation of procurement activities. While the entity has an established procurement unit with adequate facilities, the lack of capacity training for procurement staff and non-submission of monthly SPF-6 reports to NPPA remain critical issues. These shortcomings significantly undermine the transparency, efficiency, and accountability of SLPS's procurement processes. Urgent remedial actions, including capacity building, proper



planning, and adherence to established procurement laws, are recommended to address these deficiencies.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone Postal Services 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	No			
Contract Register 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		32,755,614	
Procurement Not in the Plan	20	100%	32,755,614	100%
Procurement Not Executed as in Plan	20	100%	32,755,614	100%
SPF-1 Not Approved	20	100%	32,755,614	100%
Source of Funding				
Government of Sierra Leone (GoSL)	20	100%	32,755,614	100%
Categories of Procurement				
Goods	16	80%	27,954,661	85%
Services	4	20%	4,800,953	15%
Methods of Procurement				
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	20	100%	32,755,614	100%
Contract NOT Recorded in the Contract Register	20	100%	32,755,614	100%
Procurement Activities without Procurement Numbers	20	100%	32,755,614	100%
Contract Payments Done on Time	17	85%	32,723,250	99.9%
Contract Payments NOT Done on Time	3	15%	32,364	0.1%
Procurement Not Evaluated	20	100%	32,755,614	100%
Standard Bidding Document Not Used	20	100%	32,755,614	100%
Documents submitted by the Awardee NOT Available	20	100%	32,755,614	100%

SIERRA LEONE PRODUCE MARKETING COMPANY

The National Public Procurement Authority (NPPA) conducted a procurement review for the Sierra Leone Produce Marketing Company (SLPMC) for the 2022 financial year. The review aimed to assess SLPMC's procurement activities, ensuring compliance with the Public Procurement Act, 2016, and identifying any discrepancies or non-compliance with the legal framework. During the 2022 financial year, SLPMC reported a total of 19 procurement activities, amounting to Le 46,848,761 (Forty-six million, eight hundred and forty-eight thousand, seven hundred and sixty-one Leones). Of these activities, 68% (Le 45,858,544) were funded by the Government of Sierra Leone (GoSL) and 32% (Le 990,218) were financed through Own Source Revenue.



The procurement activities were compared against the approved procurement plan, and it was found that 89% of the activities (Le 45,910,089) were not included in the plan. This indicates a significant non-compliance with the procurement planning process. Only 5% of the activities (Le 9,700) were executed according to the approved procurement plan, while 5% of the procurements (Le 20,258,535) deviated from the approved plan. SLPMC should ensure that all procurement activities are included in the approved procurement plan, and any deviations should be properly updated in accordance with Section 29 (6) of the Public Procurement Act, 2016. The majority (95%) of procurement activities were executed without the approval of SPF-1, amounting to Le 46,827,281, which represents 99.95% of the total procurement value. SLPMC should ensure that all procurement activities are initiated with the necessary SPF-1 approval to confirm budget availability and compliance with the procurement process.

A majority of the procurements (63%) were carried out through Request for Quotation (RFQ), totaling Le 20,493,422 (44% of the procurement value). National Competitive Bidding (NCB) accounted for 5% of the procurements, valued at Le 794,500 (2% of the procurement value). The remaining 32% (Le 25,560,839) involved other methods such as Proforma Invoice, Internal Memo, and Direct Sourcing.

Only 21% of the contracts (Le 987,753) were recorded in the contract register, while 79% (Le 45,861,009) were not recorded. In terms of payments, 63% of the contract payments (Le 45,988,697) were made on time, while 37% (Le 860,064) were delayed. None of the procurement activities were evaluated, which raises concerns about the effectiveness of the evaluation process. An effective evaluation process should be established to ensure that procurement activities are evaluated according to the requirements of the Public Procurement Act. Documents submitted by the awardees were largely invalid or unavailable. Specifically, 68% of the documents (Le 20,462,242) were found to be invalid, and 32% (Le 25,560,839) were not available. SLPMC must ensure that all documents submitted by awardees are valid and available for review as required by the Public Procurement Act, 2016.

Procurement Categories: Fifteen (15) activities, or 79% of total procurements, were related to goods, totaling Le 46,774,407 (Forty-six million, seven hundred and seventy-four thousand, four hundred and seven Leones), or 99.8% of the total procurement value. Four (4) activities, or 21% of total procurements, were for services, amounting to Le 74,355 (Seventy-four thousand, three hundred and fifty-five Leones), or 0.2% of the total procurement value.

Seven (7) procurement activities, or 37% of total procurements, totaling Le 44,978,890 (Forty-four million, nine hundred and seventy-eight thousand, eight hundred and ninety Leones), or 96% of the total procurement value, were not assigned procurement numbers.

Sierra Leone Produce Marketing Company failed to fully comply with the provisions of the Public Procurement Act, 2016. Significant issues were identified in procurement planning, execution, documentation, and oversight. These issues need to be addressed to enhance the transparency, accountability, and effectiveness of the procurement process.



The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone Produce Marketing Company 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		46,848,761	
Procurement in the Approved Plan	2	11%	938,673	2%
Procurement Not in the Plan	17	89%	45,910,089	98.00%
Procurement Executed as in Plan	1	5%	9,700	0.02%
Procurement Not Executed as in Plan	1	5%	20,258,535	43%
SPF-1 Approved	1	5%	21,480	0.05%
SPF-1 Not Approved	18	95%	46,827,281	99.95%
Source of Funding				
Government of Sierra Leone (GoSL)	13	68%	45,858,544	98%
Own Source Revenue	6	32%	990,218	2%
Categories of Procurement				
Goods	15	79%	46,774,407	99.8%
Services	4	21%	74,355	0.2%
Methods of Procurement				
National Competitive Bidding (NCB)	1	5%	794,500	2%
Request for Quotation (RFQ)	12	63%	20,493,422	44%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	6	32%	25,560,839	55%
Contracts Recorded in the Contract Register	4	21%	987,753	2%
Contract NOT Recorded in the Contract Register	15	79%	45,861,009	98%
Procurement Activities without Procurement Numbers	7	37%	44,978,890	96%
Contract Payments Done on Time	12	63%	45,988,697	98%
Contract Payments NOT Done on Time	7	37%	860,064	2%
Procurement Not Evaluated	19	100%	46,848,761	100%
Documents submitted by the Awardee valid	3	16%	825,680	2%
Documents submitted by the Awardee NOT Valid	13	68%	20,462,242	44%
Documents submitted by the Awardee NOT Available	6	32%	25,560,839	55%

SIERRA LEONE REGIONAL RICE VALUE CHAIN DEVELOPMENT PROJECT

The procurement systems and processes for the Sierra Leone Regional Rice Value Chain Development Project (SLRRVDP) in 2022 generally demonstrate compliance with key procurement indicators, though several areas still require improvement.

The project has established a Procurement Unit, and adequate procurement staff and office facilities are available. The Procurement Plan was signed and approved, but it was not reviewed and endorsed by the NPPA. Although the procurement office has necessary facilities and equipment, including computers, it lacks a Goods Received and Inspection Committee, and there were delays in submitting the SPF-6 report to the NPPA. The



procurement committee is functioning effectively, and the legal framework, including the Public Procurement Act, regulations, and manuals, is in place. However, a Goods Received and Inspection Committee is not available.

A total of 11 procurements were conducted, amounting to Le 4,528,128,992 (four billion, five hundred twenty-eight million, one hundred twenty-eight thousand, nine hundred ninety-two Leones). Of these, 7 procurements (64%) were in the approved plan, totaling Le 3,535,099,858 (three billion, five hundred thirty-five million, ninety-nine thousand, eight hundred fifty-eight Leones), representing 78% of the total procurement value. 4 procurements (36%) were not in the approved plan, totaling Le 993,029,133 (nine hundred ninety-three million, twenty-nine thousand, one hundred thirty-three Leones), which accounted for 22% of the procurement value. 7 procurements (64%) were executed as planned, totaling Le 2,849,409,907 (two billion, eight hundred forty-nine million, four hundred nine thousand, nine hundred seven Leones), representing 63% of the total procurement value. The project was predominantly funded by donors, contributing 91% of the procurement value (Le 4,528,125,592), while only 9% (Le 3,400) was funded by the Government of Sierra Leone.

The majority of the procurements were for goods (36 procurements, 78.7% of procurement value), followed by works (1 procurement, 21.2%) and services (6 procurements, 0.1%). Most procurements (82%) were carried out through National Competitive Bidding (NCB), totaling Le 3,538,125,592 (78.14% of procurement value). One procurement (9%) was made through Request for Quotation (RFQ), valued at Le 3,400 (0.0001% of procurement value). One procurement (9%) was executed without any available procurement methods, valued at Le 990,000,000 (21.86%).

73% of contracts were recorded in the contract register, amounting to Le 3,535,857,592 (78% of procurement value). 91% of contract payments were made on time, amounting to Le 4,527,371,258 (99.98% of procurement value). Only one procurement (9%) was evaluated, amounting to Le 3,400 (0.5% of procurement value). 91% of procurements (Le 3,538,125,592) were not evaluated. 82% of documents submitted by the awardees were valid, amounting to Le 3,538,125,592 (78.1% of the value), while 9% of the documents were not valid, and 9% were unavailable.

The Sierra Leone Regional Rice Value Chain Development Project (SLRRVDP) has shown compliance in some areas of procurement but needs improvements in others, particularly in procurement evaluations, contract registration, and timely submission of reports to NPPA. The project heavily relied on donor funding for its procurement activities, with most contracts being executed through National Competitive Bidding.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Sierra Leone Regional Rice Value Chain Development Project (SLRRVDP) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	No			
Contract Register 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		4,528,128,992	
Procurement in the Approved Plan	7	64%	3,535,099,858	78%
Procurement Not in the Plan	4	36%	993,029,133	22%
Procurement Executed as in Plan	7	64%	2,849,409,907	63%
SPF-1 Approved	2	18%	61,543	0.001%
SPF-1 Not Approved	9	82%	4,528,067,449	99.999%
Source of Funding				
Government of Sierra Leone (GoSL)	1	9%	3,400	0%
Donor	10	91%	4,528,125,592	100%
Categories of Procurement				
Goods	4	36%	3,563,380,808	78.7%
Works	1	9%	959,206,140	21.2%
Services	6	55%	5,542,044	0.1%
Methods of Procurement				
National Competitive Bidding (NCB)	9	82%	3,538,125,592	78.14%
Request for Quotation (RFQ)	1	9%	3,400	0.0001%
Procurement Activities Executed with NO Methods Available	1	9%	990,000,000	21.86%
Contracts Recorded in the Contract Register	8	73%	3,535,857,592	78%
Contract NOT Recorded in the Contract Register	3	27%	992,271,400	22%
Contract Payments Done on Time	10	91%	4,527,371,258	99.98%
Contract Payments NOT Done on Time	1	9%	757,733	0.02%
Procurement Evaluated	1	9%	3,400	0%
Procurement Not Evaluated	10	91%	3,538,125,592	78%
Documents submitted by the Awardee valid	9	82%	3,538,125,592	78.1%
Documents submitted by the Awardee NOT Valid	1	9%	3,400	0.0001%
Documents submitted by the Awardee NOT Available	1	9%	990,000,000	21.9%

SIERRA LEONE ROAD SAFETY AUTHORITY (SLRSA)

In compliance with Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Sierra Leone Road Safety Authority (SLRSA) for the 2022 financial year. The purpose of this review was to evaluate the adherence of SLRSA to the Public Procurement Act, focusing on transparency, efficiency, and value for money.

In the 2022 financial year, a total of 46 procurement activities were reviewed, amounting to Le 4,239,219,607 (Four billion, two hundred and thirty-nine million, two hundred and nineteen thousand, six hundred and seven Leones). These procurement activities were funded primarily through Own Source Revenue (Le 3,995,019,607 or 94% of the total value) and to a lesser extent by the Government of Sierra Leone (Le 244,200,000 or 6%).

The review of the procurement activities revealed that, out of 46 procurement activities, 26 (57%) were included in the approved procurement plan, amounting to Le 940,273,402



(Nine hundred and forty million, two hundred and seventy-three thousand, four hundred and two Leones), representing 22% of the total value. 20 procurement activities (43%) totaling Le 3,298,946,205 (Three billion, two hundred and ninety-eight million, nine hundred and forty-six thousand, two hundred and five Leones) were executed without prior inclusion in the approved procurement plan, accounting for 78% of the total value. Only 7 (15%) activities, valued at Le 45,543,038 (Forty-five million, five hundred and forty-three thousand, thirty-eight Leones), were executed exactly as planned, which amounts to just 1% of the total procurement value. 19 (41%) activities, amounting to Le 4,035,297,689 (Four billion, thirty-five million, two hundred and ninety-seven thousand, six hundred and eighty-nine Leones), were executed outside the planned procurement activities, making up 95% of the total procurement value.

The procurement methods employed included National Competitive Bidding (NCB), used for 10 (22%) activities totaling Le 2,983,279,170 (Two billion, nine hundred and eighty-three million, two hundred and seventy-nine thousand, one hundred and seventy Leones), or 70.4% of the total value, and Request for Quotation (RFQ) for 35 (76%) activities, totaling Le 1,250,290,437 (One billion, two hundred and fifty million, two hundred and ninety thousand, four hundred and thirty-seven Leones), representing 29.5% of the total procurement value. 23 procurement activities (50%) above the RFQ threshold, valued at Le 1,249,744,000 (One billion, two hundred and forty-nine million, seven hundred and forty-four thousand Leones), were executed using RFQs, representing 29% of the total procurement value. This may be indicative of contract splitting, violating Section 37(2) of the Public Procurement Act. 2 activities (4%) with a value of Le 2,937,952,500 (Two billion, nine hundred and thirty-seven million, nine hundred and fifty-two thousand, five hundred Leones), which is 69% of the value of procurements above the competitive threshold (ICB and NCB), were executed without submission to NPPA for technical review and endorsement, in violation of Section 14(2)(p) of the Public Procurement Act.

The majority of the procurement activities were for goods (37 activities, 80% of the total number of procurements) valued at Le 3,826,661,632 (Three billion, eight hundred and twenty-six million, six hundred and sixty-one thousand, six hundred and thirty-two Leones), accounting for 90% of the total value. Four activities (9%) were for works, totaling Le 259,390,000 (Two hundred and fifty-nine million, three hundred and ninety thousand Leones), representing 6% of the value, and five activities (11%) were for services, valued at Le 153,167,975 (One hundred and fifty-three million, one hundred and sixty-seven thousand, nine hundred and seventy-five Leones), representing 4% of the total value.

35 procurement activities (76%) were approved with the Standard Procurement Form 1 (SPF-1), totaling Le 1,006,160,937 (One billion, six million, one hundred and sixty thousand, nine hundred and thirty-seven Leones), representing 24% of the total value. However, 11 procurement activities (24%), valued at Le 3,233,058,670 (Three billion, two hundred and thirty-three million, fifty-eight thousand, six hundred and seventy Leones), were executed without proper SPF-1 approval, representing 76% of the total value. Only 14 (30%) procurement activities were recorded in the Contract Register, totaling Le 3,395,882,364 (Three billion, three hundred and ninety-five million, eight hundred and eighty-two thousand, three hundred and sixty-four Leones), while 32 (70%) activities, totaling Le 843,337,243 (Eight hundred and forty-three million, three hundred and thirty-



seven thousand, two hundred and forty-three Leones), were not recorded in the contract register.

17 procurement activities (37%) lacked procurement numbers, amounting to Le 596,780,175 (Five hundred and ninety-six million, seven hundred and eighty thousand, one hundred and seventy-five Leones), representing 14% of the total value. 7 (15%) procurement activities were evaluated, valued at Le 2,939,993,170 (Two billion, nine hundred and thirty-nine million, nine hundred and ninety-three thousand, one hundred and seventy Leones), or 69% of the total value. The remaining 39 activities (85%), worth Le 1,299,226,437 (One billion, two hundred and ninety-nine million, two hundred and twenty-six thousand, four hundred and thirty-seven Leones), were not evaluated. 35 (76%) procurement activities had valid awardee documents, representing 89% of the total value (Le 3,790,973,301 or three billion, seven hundred and ninety million, nine hundred and seventy-three thousand, three hundred and one Leones). However, 11 (24%) activities, amounting to Le 448,246,306 (Four hundred and forty-eight million, two hundred and forty-six thousand, three hundred and six Leones), had invalid awardee documents, representing 11% of the total value. fairness. 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 requirements.

Despite the noted deficiencies, the review found that the entity 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 entity in 2022:

Sierra Leone Road Safety Authority (SLRSA) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	46		4,239,219,607	
Procurement in the Approved Plan	26	57%	940,273,402	22%
Procurement Not in the Plan	20	43%	3,298,946,205	78%
Procurement Executed as in Plan	7	15%	45,543,038	1%
Procurement Not Executed as in Plan	19	41%	4,035,297,689	95%
SPF-1 Approved	35	76%	1,006,160,937	24%
SPF-1 Not Approved	11	24%	3,233,058,670	76%
Source of Funding				
Government of Sierra Leone (GoSL)	1	2%	244,200,000	6%
Own Source Revenue	45	98%	3,995,019,607	94%
Categories of Procurement				
Goods	37	80%	3,826,661,632	90%
Works	4	9%	259,390,000	6%
Services	5	11%	153,167,975	4%
Methods of Procurement				
International Competitive Bidding (ICB)	1	2%	5,650,000	0.1%
National Competitive Bidding (NCB)	10	22%	2,983,279,170	70.4%
Request for Quotation (RFQ)	35	76%	1,250,290,437	29.5%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	4%	2,937,952,500	69%
Procurement above RFQ threshold Executed using RFQ	23	50%	1,249,744,000	29%
Contracts Recorded in the Contract Register	14	30%	3,395,882,364	80%
Contract NOT Recorded in the Contract Register	32	70%	843,337,243	20%
Procurement Activities without Procurement Numbers	17	37%	596,780,175	14%
Contract Payments Done on Time	46	100%	4,239,219,607	100%
Procurement Evaluated	7	15%	2,939,993,170	69%
Procurement Not Evaluated	39	85%	1,299,226,437	31%
Documents submitted by the Awardee valid	35	76%	3,790,973,301	89%
Documents submitted by the Awardee NOT Valid	11	24%	448,246,306	11%



Compliance Statement: The Sierra Leone Road Safety Authority (SLRSA) has demonstrated significant non-compliance with procurement regulations in the 2022 financial year. A large proportion of procurement activities were executed outside the approved procurement plan, and a substantial number of procurements were executed without proper approval, submission to NPPA, or adherence to competitive bidding requirements. These violations undermine the principles of transparency, competition, and fairness in public procurement. The SLRSA must take immediate corrective actions to address these issues, including improving procurement planning, ensuring adherence to procurement procedures, and submitting required documentation for review and approval.

SIERRA LEONE ROAD TRANSPORT CORPORATION (SLRTC)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes at the Sierra Leone Road Transport Corporation (SLRTC) to assess compliance with public procurement laws. The review aimed to ensure transparency, efficiency, and value for money in SLRTC's procurement activities, as stipulated by the Public Procurement Act, 2016.

The review covered a total of 77 procurement activities, amounting to Le 19,334,163 (Nineteen million, three hundred and thirty-four thousand, one hundred and sixty-three Leones). Of these, 52 activities, totaling Le 16,882,589 (Sixteen million, eight hundred and eighty-two thousand, five hundred and eighty-nine Leones), were part of the approved procurement plan. However, 25 activities, valued at Le 2,451,574 (Two million, four hundred and fifty-one thousand, five hundred and seventy-four Leones), were executed outside the plan. A notable concern is that 50 of the activities, amounting to Le 16,622,500 (Sixteen million, six hundred and twenty-two thousand, five hundred Leones), were executed contrary to the approved procurement plan.

SLRTC had a signed and approved procurement plan, which was reviewed and endorsed by the NPPA. However, 32% of the procurements, amounting to Le 2,451,574, were executed outside the approved plan, highlighting significant non-compliance with procurement planning processes. Additionally, only 2 activities (3% of total procurements) were executed as planned, while 50 activities (65%) deviated from the plan, amounting to Le 16,622,500 (86% of total value). Of the 77 procurement activities, 62 activities (81%) had procurement forms (SPF-1) approved, valued at Le 16,258,024 (84% of total value). However, 15 activities (19%), valued at Le 3,076,139 (16% of total value), were executed without proper approval.

The primary procurement methods used were Request for Quotation (RFQ), accounting for 82% of activities and 81% of the total value (Le 15,617,976). National Competitive Bidding (NCB) was used for 18% of the activities, amounting to Le 3,716,187 (19% of total value). The use of RFQs, especially for procurements exceeding the RFQ threshold, raises concerns about potential violations related to contract splitting, which contravenes Section 37(2) of the Public Procurement Act, 2016.



Categories of Procurement: Goods: 67 activities (87% by number and 89% by value), totaling Le 17,214,035. Services: 10 activities (13% by number and 11% by value), totaling Le 2,120,127.

A significant concern was that 66 activities (86% of the total value) were not recorded in the contract register, totaling Le 16,327,171. Only 11 activities (14%) were properly recorded, valued at Le 3,006,992. 83% of contracts were paid on time, totaling Le 16,163,835 (84% of total value). However, 17% of payments, amounting to Le 3,170,328 (16% of total value), were delayed. Timely payments are critical to ensuring smooth operations and maintaining financial stability, particularly for small and medium-sized enterprises (SMEs) engaged in public procurement.

None of the 77 procurement activities were evaluated, raising concerns about the effectiveness and compliance of the procurement evaluation process, as mandated by Section 53(1) of the Public Procurement Act, 2016. Only 12 awardee documents (16%) were valid, totaling Le 3,385,587 (18% of the total value). The remaining 65 activities (84%), valued at Le 15,948,576 (82% of total value), had invalid awardee documents, which contravenes Sections 21 and 53(2) of the Public Procurement Act. This lack of valid documentation undermines the transparency and fairness of the procurement process.

SLRTC must ensure that procurement activities strictly adhere to the approved procurement plan and make updates as required by the law. Capacity-building initiatives should be implemented to ensure that procurement staff are well-equipped to handle complex procurement activities in compliance with the law. SLRTC must prioritize the evaluation of procurement activities to ensure that the process is transparent, accountable, and complies with the legal requirements of the Public Procurement Act. It is essential to record all contracts in the contract register and ensure that all awardee documents are valid and compliant with procurement laws.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone Road Transport Corporation (SLRTC) 2022 Procurements Overview			
Indicators	Outcomes (Yes/No)		
Procurement Systems Review			
Established Procurement Unit	Yes		
Procurement Staff Available	Yes		
Conducive Procurement Office	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		
Capacity Training Program for Procurement Staff	No		
Functioning Procurement Committee Available	Yes		
Legal Framework Available (PP Act, Regulation, Manual)	Yes		
Goods Received and Inspection Committee Available	Yes		
Contract Register 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		19,334,163	
Procurement in the Approved Plan	52	68%	16,882,589	87%
Procurement Not in the Plan	25	32%	2,451,574	13%
Procurement Executed as in Plan	2	3%	692,330	4%
Procurement Not Executed as in Plan	50	65%	16,622,500	86%
SPF-1 Approved	62	81%	16,258,024	84%
SPF-1 Not Approved	15	19%	3,076,139	16%
Source of Funding				
Government of Sierra Leone (GoSL)	1	1%	1,800	0.01%
Own Source Revenue	76	99%	19,332,363	99.99%
Categories of Procurement				
Goods	67	87%	17,214,035	89%
Services	10	13%	2,120,127	11%
Methods of Procurement				
National Competitive Bidding (NCB)	14	18%	3,716,187	19%
Request for Quotation (RFQ)	63	82%	15,617,976	81%
Contracts Recorded in the Contract Register				
Contract NOT Recorded in the Contract Register	11	14%	3,006,992	16%
Contract NOT Recorded in the Contract Register	66	86%	16,327,171	84%
Procurement Activities without Procurement Numbers	1	1%	8,600	0.04%
Contract Payments Done on Time				
Contract Payments NOT Done on Time	64	83%	16,163,835	84%
Contract Payments NOT Done on Time	13	17%	3,170,328	16%
Procurement Not Evaluated	77	100%	19,334,163	100%
Documents submitted by the Awardee valid				
Documents submitted by the Awardee NOT Valid	12	16%	3,385,587	18%
Documents submitted by the Awardee NOT Valid	65	84%	15,948,576	82%

Compliance Statement: Based on the review, it is clear that Sierra Leone Road Transport Corporation (SLRTC) faced significant challenges in complying with various provisions of the Public Procurement Act, 2016. SLRTC must take corrective action to improve its procurement planning, execution, and evaluation processes to enhance compliance, transparency, and value for money in public procurement activities.

SIERRA LEONE ROADS AUTHORITY (SLRA)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a thorough review of the procurement processes and procedures at the Sierra Leone Roads Authority (SLRA), in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The review aimed to assess SLRA's adherence to public procurement laws and ensure efficiency, transparency, and value for money.

The review covered 127 procurement activities executed by SLRA, with a total value of Le 59,853,815,446 (Fifty-nine billion, eight hundred and fifty-three million, eight hundred and fifteen thousand, four hundred and forty-six Leones). These activities were funded primarily through government sources, totaling Le 59,800,628,383 (Fifty-nine billion, eight hundred million, six hundred and twenty-eight thousand, three hundred and eighty-three Leones), while two activities were funded through Own Source Revenue amounting to Le 52,210,000 (Fifty-two million, two hundred and ten thousand Leones).

Out of the 127 procurement activities reviewed, 90 activities, totaling Le 51,790,205,392 (Fifty-one billion, seven hundred and ninety million, two hundred and five thousand, three hundred and ninety-two Leones), were listed in the approved procurement plan, representing 71% of the total value. However, 37 activities, amounting to Le 8,063,610,053 (Eight billion, sixty-three million, six hundred and ten thousand, fifty-three Leones), representing 29% of the total value, were executed outside the approved plan,



which constitutes a significant deviation from planned procurement. Among the planned procurements, only 33 activities, amounting to Le 4,225,729,242 (Four billion, two hundred and twenty-five million, seven hundred and twenty-nine thousand, two hundred and forty-two Leones), were executed as originally planned, representing just 7% of the total value. The remaining 67 activities, amounting to Le 53,128,379,328 (Fifty-three billion, one hundred and twenty-eight million, three hundred and seventy-nine thousand, three hundred and twenty-eight Leones), were not executed as per the approved procurement plan, representing 89% of the total value. This significant deviation indicates a lack of adherence to procurement planning procedures and raises concerns about the proper implementation of the procurement plan.

The review revealed that 124 procurement activities (98% of total value) did not have prior approval of procurement initiation forms (SPF-1), totaling Le 59,639,605,446 (Fifty-nine billion, six hundred and thirty-nine million, six hundred and five thousand, four hundred and forty-six Leones). Only two procurement activities (2%), valued at Le 52,210,000 (Fifty-two million, two hundred and ten thousand Leones), had SPF-1 approval. The lack of prior approval for most procurement activities raises concerns regarding the initiation process, and the lack of procurement initiation forms violates the requirements stipulated in Section 21 and Section 53(2) of the Public Procurement Act, 2016.

The procurement activities reviewed covered three main categories: Goods, Works, and Services. A total of 12 activities (9% of total procurement), valued at Le 1,353,994,062 (One billion, three hundred and fifty-three million, nine hundred and ninety-four thousand, sixty-two Leones), involved the procurement of Goods. The majority of the procurements, 111 activities (87% of total procurement), were related to Works, with a total value of Le 58,192,255,383 (Fifty-eight billion, one hundred and ninety-two million, two hundred and fifty-five thousand, three hundred and eighty-three Leones). Only 4 activities (3% of total procurement), valued at Le 307,566,000 (Three hundred and seven million, five hundred and sixty-six thousand Leones), involved Services.

Procurement methods used during the review period included National Competitive Bidding (NCB) and Request for Quotation (RFQ). A total of 8 procurement activities (6%) used NCB, totaling Le 41,774,023,366 (Forty-one billion, seven hundred and seventy-four million, twenty-three thousand, three hundred and sixty-six Leones), while 119 activities (94%) used RFQ, amounting to Le 18,079,792,080 (Eighteen billion, seventy-nine million, seven hundred and ninety-two thousand, eighty Leones). The extensive use of RFQs, especially for procurements above the RFQ threshold, raises concerns about potential contract splitting, in violation of Section 37(2) of the Public Procurement Act. The review also showed that only 6 procurement activities (5% of total procurement), valued at Le 26,020,988,333 (Twenty-six billion, twenty million, nine hundred and eighty-eight thousand, three hundred and thirty-three Leones), were reviewed and endorsed by the NPPA in line with competitive threshold regulations. However, 2 procurement activities (2% of total procurement), valued at Le 15,752,057,970 (Fifteen billion, seven hundred and fifty-two million, fifty-seven thousand, nine hundred and seventy Leones), were not reviewed and endorsed by NPPA, further underscoring concerns over compliance with procurement review requirements.



It was noted that 21 procurement activities (17% of total procurement), amounting to Le 2,647,671,000 (Two billion, six hundred and forty-seven million, six hundred and seventy-one thousand Leones), were not recorded in the contract register, representing 4% of the total value. Additionally, 11 procurement activities (9% of total procurement), valued at Le 389,075,062 (Three hundred and eighty-nine million, seventy-five thousand, sixty-two Leones), lacked procurement numbers, further indicating gaps in the procurement management system. Contract payments were generally timely, with 125 activities (98% of total procurement), valued at Le 59,393,515,446 (Fifty-nine billion, three hundred and ninety-three million, five hundred and fifteen thousand, four hundred and forty-six Leones), completed on time. However, 2 procurement activities (2% of total procurement), totaling Le 460,300,000 (Four hundred and sixty million, three hundred thousand Leones), experienced delays in payments. The review also found that no procurement activities were evaluated, which is a direct violation of Section 53(1) of the Public Procurement Act, 2016.

SLRA's procurement activities in 2022 showed significant non-compliance with key provisions of the Public Procurement Act, 2016. The authority deviated from approved procurement plans, failed to obtain the necessary approvals for most activities, and inadequately followed procurement methods. Additionally, issues such as contract splitting, delayed payments, and inadequate evaluations were prevalent, undermining the effectiveness, transparency, and value for money in public procurement. SLRA is urged to address these compliance gaps by ensuring proper procurement planning, approval processes, timely contract payments, and adherence to evaluation and documentation requirements to improve procurement outcomes and align with legal and regulatory standards.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone Roads Authority (SLRA) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	127		59,853,815,446	
Procurement in the Approved Plan	90	71%	51,790,205,392	87%
Procurement Not in the Plan	37	29%	8,063,610,053	13%
Procurement Executed as in Plan	33	26%	4,225,729,242	7%
Procurement Not Executed as in Plan	67	53%	53,128,379,328	89%
SPF-1 Approved	2	2%	52,210,000	0%
SPF-1 Not Approved	124	98%	59,639,605,446	100%
Source of Funding				
Government of Sierra Leone (GoSL)	124	98%	59,800,628,383	100%
Own Source Revenue	2	2%	52,210,000	0%
Donor	1	1%	977,062	0%
Categories of Procurement				
Goods	12	9%	1,353,994,062	2%
Works	111	87%	58,192,255,383	97%
Services	4	3%	307,566,000	1%
Methods of Procurement				
National Competitive Bidding (NCB)	8	6%	41,774,023,366	70%
Request for Quotation (RFQ)	119	94%	18,079,792,080	30%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	6	5%	26,020,988,333	43%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	2	2%	15,752,057,970	26%
Procurement above RFQ threshold Executed using RFQ	119	94%	18,079,792,080	30%
Contracts Recorded in the Contract Register	106	83%	57,206,144,446	96%
Contract NOT Recorded in the Contract Register	21	17%	2,647,671,000	4%
Procurement Activities without Procurement Numbers	11	9%	389,075,062	1%
Contract Payments Done on Time	125	98%	59,393,515,446	99%
Contract Payments NOT Done on Time	2	2%	460,300,000	1%
Procurement Not Evaluated	127	100%	59,853,815,446	100%
Invitations for Bids (IFB) Advertised	7	6%	40,261,107,106	67%
Invitations for Bids (IFB) Not Advertised	1	1%	1,512,916,260	3%
Documents submitted by the Awardee valid	107	84%	57,809,659,546	97%
Documents submitted by the Awardee NOT Valid	20	16%	2,044,155,900	3%



SIERRA LEONE SHIPPING AGENCY (SLSA)

In the 2022 financial year, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement processes and procedures at the Sierra Leone Shipping Agency (SLSA) in compliance with Section 14(2)(m) of the Public Procurement Act, 2016. The purpose of this review was to assess the adherence of SLSA to public procurement laws and ensure efficiency, transparency, and value for money in the procurement process. This review analyzed 54 procurement activities executed by SLSA, amounting to Le 14,294,909 (Fourteen million, two hundred and ninety-four thousand, nine hundred and nine Leones).

Out of the 54 procurement activities, 44 (81%) were part of the approved procurement plan, totaling Le 14,239,289 (Fourteen million, two hundred and thirty-nine thousand, two hundred and eighty-nine Leones). However, 10 (19%) of the activities, amounting to Le 55,620 (Fifty-five thousand, six hundred and twenty Leones), were executed without prior inclusion in the procurement plan, constituting 0.4% of the total procurement value. Notably, only 1 (2%) of the planned activities, valued at Le 13,961,250 (Thirteen million, nine hundred and sixty-one thousand, two hundred and fifty Leones), were executed as planned. The remaining 53 (98%) activities, amounting to Le 333,659 (Three hundred and thirty-three thousand, six hundred and fifty-nine Leones), were executed outside the procurement plan.

SLSA utilized various procurement methods during the year. The majority of the procurement activities (43 or 80%) used the Request for Quotation (RFQ) method, totaling Le 14,093,265 (Fourteen million, ninety-three thousand, two hundred and sixty-five Leones), accounting for 98.6% of the total value. This was followed by National Competitive Bidding (NCB) for 2 activities (4%), valued at Le 174,624 (One hundred and seventy-four thousand, six hundred and twenty-four Leones), representing 1.2% of the total procurement value. The remaining 9 activities (17%) used other methods, including proforma invoices, internal memos, and direct sourcing, amounting to Le 27,020 (Twenty-seven thousand and twenty Leones), or 0.2% of the total procurement value.

The procurement activities were predominantly funded through Own Source Revenue, accounting for 53 activities (98%) and totaling Le 14,289,279 (Fourteen million, two hundred and eighty-nine thousand, two hundred and seventy-nine Leones), representing 99.96% of the total procurement value. Only 1 activity (2%) was funded by donor resources, amounting to Le 5,630 (Five thousand, six hundred and thirty Leones), or 0.04% of the total value. All 54 procurement activities (100%) were recorded in the contract register, totaling Le 14,294,909 (Fourteen million, two hundred and ninety-four thousand, nine hundred and nine Leones). However, 7 (13%) activities lacked procurement numbers, representing Le 26,290 (Twenty-six thousand, two hundred and ninety Leones), or 0.2% of the total procurement value.

The contract payments for all 54 procurement activities were completed on time, amounting to Le 14,294,909 (Fourteen million, two hundred and ninety-four thousand, nine hundred and nine Leones), ensuring no delays in financial transactions. Disappointingly, none of the procurement activities (100%) were evaluated, raising



concerns about the effectiveness of the evaluation process. This violates Section 53(1) of the Public Procurement Act of 2016, which mandates that all procurement activities should be evaluated to assess their impact and ensure compliance with procurement objectives.

A significant issue was noted with the awardee documentation. In 45 (83%) of the procurement activities, the submitted documents were invalid, representing Le 14,267,889 (Fourteen million, two hundred and sixty-seven thousand, eight hundred and eighty-nine Leones), or 99.8% of the total procurement value. Additionally, 10 (19%) activities had no awardee documents available, totaling Le 27,020 (Twenty-seven thousand and twenty Leones), or 0.2% of the total procurement value. This lack of valid documentation contravenes Sections 21 and 53(2) of the Public Procurement Act, 2016, which require the submission of proper and valid documents to ensure fair, accountable, and transparent award decisions.

The review of Sierra Leone Shipping Agency's procurement activities for the 2022 financial year reveals several critical areas of non-compliance with the Public Procurement Act. While there were some positive indicators, such as the presence of an established procurement unit, functioning procurement committee, and timely contract payments, significant issues such as lack of procurement evaluation, invalid awardee documentation, and poor adherence to procurement planning and procurement method standards raise concerns. SLSA is urged to strengthen its procurement planning, ensure proper procurement evaluations, and ensure compliance with the Public Procurement Act to foster transparency, competition, and value for money in future procurement processes.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone Shipping Agency (SLSA) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Contract Register 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		14,294,909	
Procurement in the Approved Plan	44	81%	14,239,289	99.6%
Procurement Not in the Plan	10	19%	55,620	0.4%
Procurement Executed as in Plan	1	2%	13,961,250	98%
Procurement Not Executed as in Plan	53	98%	333,659	2%
SPF-1 Approved	54	100%	14,294,909	100%
Source of Funding				
Own Source Revenue	53	98%	14,289,279	99.96%
Donor	1	2%	5,630	0.04%
Categories of Procurement				
Goods	39	72%	14,156,464	99.0%
Works	5	9%	59,533	0.4%
Services	10	19%	78,912	0.6%
Methods of Procurement				
National Competitive Bidding (NCB)	2	4%	174,624	1.2%
Request for Quotation (RFQ)	43	80%	14,093,265	98.6%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	9	17%	27,020	0.2%
Contract NOT Recorded in the Contract Register	54	100%	14,294,909	100%
Procurement Activities without Procurement Numbers	7	13%	26,290	0.2%
Contract Payments Done on Time	54	100%	14,294,909	100%
Procurement Not Evaluated	54	100%	14,294,909	100%
Documents submitted by the Awardee NOT Valid	45	83%	14,267,889	99.8%
Documents submitted by the Awardee NOT Available	10	19%	27,020	0.2%

SIERRA LEONE STANDARDS BUREAU (SLSB)

In the 2022 financial year, the Sierra Leone Standards Bureau (SLSB) executed 7 procurement activities, in compliance with the National Public Procurement Authority (NPPA) statutory mandate as per Section 14(2)(m) of the Public Procurement Act, 2016. The total value of the procurement activities amounted to Le 58,744,544 (Fifty-eight million, seven hundred and forty-four thousand, five hundred and forty-four Leones). The procurement activities were entirely funded by the Government of Sierra Leone from the Consolidated Revenue Fund.

Out of the 7 procurement activities planned for 2022, all were reported as planned, representing 100% of the total value, which was Le 58,744,544 (Fifty-eight million, seven hundred and forty-four thousand, five hundred and forty-four Leones). However, only 2 activities, amounting to Le 4,863,149 (Four million, eight hundred and sixty-three thousand, one hundred and forty-nine Leones), were executed as planned, representing only 2% of the total procurement value. The remaining 5 activities, totaling Le 53,863,391 (Fifty-three million, eight hundred and sixty-three thousand, three hundred and ninety-one Leones), representing 91% of the procurement value, were not executed as per the procurement plan. This is in violation of Section 29(6) of the Public Procurement Act, 2016



as the entity should have updated the procurement plan to reflect actual implementation of activities.

A review of the Standard Procurement Form (SPF-1) revealed that 4 of the procurement activities, amounting to Le 53,193,399 (Fifty-three million, one hundred and ninety-three thousand, three hundred and ninety-nine Leones), representing 91% of the procurement value, lacked prior approval from the relevant authorities in line with the procurement initiation process. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential to initiate the process and confirm budget availability.

The procurement category primarily involved the procurement of Goods (7 activities), totaling Le 58,744,544 (Fifty-eight million, seven hundred and forty-four thousand, five hundred and forty-four Leones), which represents 100% of the total procurement value. The Request for Quotation (RFQ) method was employed for all 7 procurement activities, accounting for 100% of the total value. Notably, 2 of these activities, which represented 99% of the procurement value, were executed above the RFQ threshold, highlighting potential contract splitting. This is in violation of Section 37(2) of the Public Procurement Act, undermining competition, transparency, and fairness.

The review also found that the awardee documentation for 2 procurement activities was invalid, in violation of Sections 21 and 53(2) of the Public Procurement Act. The lack of valid documentation makes it difficult to ensure that the procurement process was conducted in a fair, transparent, and accountable manner. Furthermore, the entity failed to submit the required monthly procurement report using Standard Procurement Form (SPF-6) as per Section 18(13)(g) of the Public Procurement Act, 2016. This failure to report undermines transparency in the procurement operations.

Despite the noted deficiencies, the review also identified positive aspects in the procurement process, the SLSB has a well-structured procurement unit with dedicated procurement staff and the procurement office is conducive, equipped with office computers and other facilities necessary for efficient operations. A procurement committee is in place, responsible for overseeing procurement activities. A Goods Receipt and Inspection Committee is established, and a contract register is maintained.

These issues highlight a need for better adherence to procurement planning, documentation, and reporting processes to ensure transparency, fairness, and value for money in public procurement. The entity must improve its compliance with the Public Procurement Act to enhance the effectiveness of its procurement processes.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



SIERRA LEONE STANDARDS BUREAU (SLSB) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	NO			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Contract Register 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		58,744,544	
Procurement in the Approved Plan	7	100%	58,744,544	100%
Procurement Executed as in Plan	2	29%	4,863,149	8%
Procurement Not Executed as in Plan	5	71%	53,288,391	91%
SPF-1 Approved	3	43%	4,958,141	8%
SPF-1 Not Approved	4	57%	53,193,399	91%
Source of Funding				
Government of Sierra Leone (GoSL)	7	100%	58,744,544	100%
Categories of Procurement				
Goods	7	100%	58,744,544	100%
Methods of Procurement				
Request for Quotation (RFQ)	7	100%	58,151,540	99%
Contracts Recorded in the Contract Register	7	100%	58,744,544	100%
Contract Payments Done on Time	7	100%	58,744,544	100%
Procurement Evaluated	7	100%	58,744,544	100%
Standard Bidding Document Used	7	100%	58,744,544	100%
Documents submitted by the Awardee valid	5	71%	58,113,521	98.9%
Documents submitted by the Awardee NOT Valid	2	29%	38,019	0.1%

Compliance Statement: Despite the established procurement unit and office with necessary resources, significant lapses were observed in compliance with the procurement planning and execution process. A majority of procurement activities (71%) were not executed as planned, and a substantial portion (91%) lacked prior approvals as required by the Public Procurement Act. The misuse of RFQ for procurement activities above the threshold and issues with awardee document validity further reflect non-compliance with the statutory requirements. Additionally, the absence of monthly procurement reports undermines transparency and accountability in the procurement process.



SIERRA LEONE TELECOMMUNICATIONS COMPANY (SIERRATEL)

This report presents an overview of the procurement activities conducted by Sierra Leone Telecommunications Company (SIERRATEL) for the financial year 2022. The review was carried out by the National Public Procurement Authority (NPPA), in accordance with the Public Procurement Act, 2016, which mandates procurement monitoring and evaluation.

This review was based on documents provided for evaluation, covering a total of 7 (seven) procurement activities amounting to Le 6,192,486 (Six Million, One Hundred and Ninety-Two Thousand, Four Hundred and Eighty-Six Leones). These procurements were funded through both Government of Sierra Leone (GoSL) funding and SIERRATEL's own source revenue. Government of Sierra Leone (GoSL): 2 procurements (29%) amounting to Le 3,176,700 (51% of the total value) and Own Source Revenue: 5 procurements (71%) amounting to Le 3,015,786 (49% of the total value).

All 7 procurements in 2022 were not in the approved procurement plan, violating section 29 of the Public Procurement Act, 2016. Additionally, no SPF-1 (standard procurement form one) approval was obtained for these activities from the relevant authorities in line with the procurement initiation process. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential to initiate the process and confirm budget availability.

While SIERRATEL used RFQ in 29% of procurements, the remaining 71% were executed through non-competitive and unapproved methods, such as internal memos and direct sourcing. Request for Quotation (RFQ): 2 procurements (29%) amounting to Le 3,176,700 (51% of the total value). Other Methods (Proforma Invoice, Internal Memo, Direct Sourcing, etc.): 5 procurements (71%) amounting to Le 3,015,786 (49% of the total value). The majority of procurement activities (71%) were executed using non-competitive methods, including proforma invoices and direct sourcing, undermining the principles of competition and transparency, violating Sections 29 and 37 of the Public Procurement Act, 2016.

The breakdown of procurement categories for the year 2022 is as follows: Goods: 6 procurements (86%) amounting to Le 3,357,486 (54% of the total value). Services: 1 procurement (14%) amounting to Le 2,835,000 (46% of the total value).

All the procurement activities were not recorded in the contract register, and all procurements lacked unique procurement numbers. This is a significant non-compliance, which compromises transparency and tracking. Payments for most contracts (97%) were made on time, although one contract experienced delayed payment. None of the procurements underwent an evaluation process, raising concerns regarding the effectiveness of the procurement activities and accountability.

SIERRATEL's procurement systems have several gaps, including the absence of a conducive procurement office, lack of a signed procurement plan, inadequate facilities, and failure to submit reports to NPPA.



The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone Telecommunications Company (SIERRATEL) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	No			
Legal Framework Available (PP Act, Regulation, Manual)	No			
Goods Received and Inspection Committee Available	No			
Contract Register 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		6,192,486	
Procurement Not in the Plan	7	100%	6,192,486	100%
SPF-1 Not Approved	7	100%	6,192,486	100%
Source of Funding				
Government of Sierra Leone (GoSL)	2	29%	3,176,700	51%
Own Source Revenue	5	71%	3,015,786	49%
Categories of Procurement				
Goods	6	86%	3,357,486	54%
Services	1	14%	2,835,000	46%
Methods of Procurement				
Request for Quotation (RFQ)	2	29%	3,176,700	51%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	5	71%	3,015,786	49%
Contract NOT Recorded in the Contract Register	7	100%	6,192,486	100%
Procurement Activities without Procurement Numbers	7	100%	6,192,486	100%
Contract Payments Done on Time	6	86%	6,029,231	97%
Contract Payments NOT Done on Time	1	14%	163,255	3%
Procurement Not Evaluated	7	100%	6,192,486	100%
Standard Bidding Document Used	2	29%	3,176,700	51%
Standard Bidding Document Not Used	5	71%	3,015,786	49%
Documents submitted by the Awardee NOT Valid	2	29%	3,176,700	51%
Documents submitted by the Awardee NOT Available	5	71%	3,015,786	49%

SIERRA LEONE WATER COMPANY (SALWACO)

The National Public Procurement Authority (NPPA) conducted a procurement review for the Sierra Leone Water Company (SALWACO) for the financial year 2022. The review focused on evaluating procurement activities, compliance with legal requirements, and adherence to approved procurement plans. The data reviewed covers a total of 20



procurement activities, with a total value of Le 843,862 (Eight Hundred and Forty-three Thousand, Eight Hundred and Sixty-two Leones). These activities were funded by the Government of Sierra Leone (GoSL) through the consolidated fund.

Out of the 20 procurement activities, 8 (eight) activities (40% of the number) were planned, with a total value of Le 368,540 (Three Hundred Sixty-Eight Thousand, Five Hundred Forty Leones). However, 12 (twelve) activities (60% of the number), amounting to Le 475,322 (Four Hundred and Seventy-Five Thousand, Three Hundred and Twenty-Two Leones), were executed outside the approved procurement plan, representing 56% of the total procurement value. SALWACO failed to execute 3 (three) procurement activities (15% of the number), amounting to Le 449,223 (Four Hundred Forty-Nine Thousand, Two Hundred Twenty-Three Leones), in accordance with the approved procurement plan. These activities should have been updated in the procurement plan as mandated by Section 29(6) of the Public Procurement Act. All 20 activities (100% of total activities) were executed with SPF-1 approval, confirming that procurement activities were initiated with budgetary authorization.

The categories of procurement activities were Goods, Works and Services respectively. Based on the data, 14 (fourteen) activities (70% of the number) were related to goods, amounting to Le 554,172 (Five Hundred and Fifty-Four Thousand, One Hundred and Seventy-Two Leones), representing 66% of the total procurement value. 1 activity (5% of the number) for works, amounting to Le 9,410 (Nine Thousand, Four Hundred and Ten Leones), representing 1% of the total procurement value. 5 activities (25% of the number) were for services, amounting to Le 280,280 (Two Hundred and Eighty Thousand, Two Hundred and Eighty Leones), representing 33% of the total procurement value.

All 20 procurement activities (100%) were executed using the Request for Quotation (RFQ) method. While this method was consistently applied, it undermines competition and transparency, violating Section 37(2) of the Public Procurement Act. It is recommended that SALWACO aggregate similar procurement items and adopt open competitive methods to ensure fairness, value for money, and transparency.

Based on the information, 19 activities (95%) were recorded in the contract register, with a total value of Le 840,862 (Eight Hundred and Forty Thousand, Eight Hundred and Sixty-Two Leones). One activity (5%) was not recorded, amounting to Le 3,000 (Three Thousand Leones). Only 1 activity (5%) had its payment made on time, totaling Le 98,570 (Ninety-Eight Thousand, Five Hundred and Seventy Leones). The remaining 19 activities (95%) had payments delayed, totaling Le 745,292 (Seven Hundred and Forty-Five Thousand, Two Hundred and Ninety-Two Leones). This raises concerns regarding SALWACO's ability to manage and fulfill its financial obligations in a timely manner. All 20 procurement activities (100%) were not evaluated, which undermines the transparency and accountability of the procurement process. Evaluation is a critical aspect of ensuring that procurement activities deliver value for money and comply with the principles of fairness and competition.

The review revealed that SALWACO has an established procurement unit, adequate procurement staff, and a conducive procurement office. However, the procurement plan was not reviewed and endorsed by the NPPA as required. There was no capacity training program for procurement staff, and the Goods Received and Inspection Committee was



unavailable. While the procurement office had computers and was functioning, it lacked some essential facilities. SALWACO failed to submit monthly SPF-6 reports to the NPPA, as mandated by law, further undermining the monitoring and accountability mechanisms set by the NPPA. No goods receipt and inspection committee were available, which is a key oversight mechanism to ensure the proper handling of goods upon delivery.

The NPPA recommends that SALWACO should update its procurement plan to reflect actual procurement activities and ensure that procurement is conducted in line with the approved plan, as required by the Public Procurement Act. SALWACO should move away from the non-competitive RFQ method and adopt open competitive procurement methods to ensure transparency, fairness, and value for money. An evaluation process must be implemented to assess procurement activities, ensuring compliance with procurement principles and maximizing value for money. SALWACO should submit monthly SPF-6 reports to the NPPA as required by law to improve monitoring and accountability.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone Water Company (SALWACO) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	No			
Contract Register 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		843,862	
Procurement in the Approved Plan	8	40%	368,540	44%
Procurement Not in the Plan	12	60%	475,322	56%
Procurement Executed as in Plan	5	25%	175,260	21%
Procurement Not Executed as in Plan	3	15%	449,223	53%
SPF-1 Not Approved	20	100%	843,862	100%
Source of Funding				
Government of Sierra Leone (GoSL)	20	100%	843,862	100%
Categories of Procurement				
Goods	14	70%	554,172	66%
Works	1	5%	9,410	1%
Services	5	25%	280,280	33%
Methods of Procurement				
Request for Quotation (RFQ)	20	100%	843,862	100%
Contracts Recorded in the Contract Register	19	95%	840,862	99.6%
Contract NOT Recorded in the Contract Register	1	5%	3,000	0.4%
Contract Payments Done on Time	1	5%	98,570	12%
Contract Payments NOT Done on Time	19	95%	745,292	88%
Procurement Not Evaluated	20	100%	843,862	100%
Standard Bidding Document Used	20	100%	843,862	100%
Documents submitted by the Awardee valid	20	100%	843,862	100%

Compliance Statement: Based on the findings, SALWACO's procurement activities for the financial year 2022 demonstrate non-compliance with several key provisions of the Public Procurement Act, 2016, particularly in procurement planning, execution, and evaluation. Several procurement processes were not executed as per the approved plan, and key procurement procedures such as evaluation and reporting were not followed. The use of non-competitive procurement methods further violated the principles of fairness, transparency, and competition. SALWACO should take immediate action to improve compliance with procurement regulations, particularly by adopting open competitive methods, improving procurement planning, ensuring timely payments, and conducting regular evaluations of procurement activities.

SIERRA LEONE HIGH COMMISSION IN NIGERIA

In accordance with Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a thorough review of procurement activities at the Sierra Leone High Commission in Nigeria for the year 2022. The review was aimed at assessing compliance with the Public Procurement Act, 2016 and evaluating the adherence to standard procurement practices.



The review covered a total of 51 (fifty-one) procurement activities, valued at Le 499,400 (Four Hundred and Ninety-Nine Thousand Four Hundred Leones), all of which were funded by the Government of Sierra Leone (GoSL) through the consolidated fund. The findings of the review indicate significant non-compliance with the provisions of the Public Procurement Act, 2016, revealing a complete failure to implement the required procurement infrastructure and controls.

All 51 (fifty-one) procurement activities (100%) were not included in the approved procurement plan, directly contravening the provisions of Section 29 (1 & 2) of the Public Procurement Act. The Standard Procurement Form 1 (SPF-1), which is required to confirm the availability of funds for procurement, was not approved for any of the activities, indicating serious lapses in internal controls over procurement initiation. All procurement activities (100%) were carried out using non-competitive procurement methods, including Direct Sourcing, Proforma Invoices, and Internal Memos. These methods are not authorized under the Public Procurement Act and demonstrate a disregard for legal procurement procedures.

Categories of Procurement: Goods: 26 procurements, valued at Le 236,634 (47% of total value). Services: 25 procurements, valued at Le 262,766 (53% of total value).

It was further observed that the High Commission does not maintain a contract register, violating the legal framework for procurement. The procurement activities were not assigned unique procurement numbers, making tracking and accountability nearly impossible, and further increasing the risk of fraud and inefficiency. No procurement activities were evaluated, which raises serious concerns about the effectiveness of the evaluation process and the absence of awardee documentation for all 51 activities. The Standard Bidding Document (SBD) was not used for any procurement, further contravening the established procurement procedures. No contracts were recorded in the contract register, making it difficult to track and manage procurement agreements effectively. Despite the complete lack of documentation and evaluation, all contract payments (100%) were made on time.

These findings indicate severe deficiencies in the procurement infrastructure, internal controls, and adherence to legal procurement practices at the Sierra Leone High Commission in Nigeria. Immediate reform and strict adherence to the Public Procurement Act, 2016 are essential to ensure transparency, accountability, and effective use of public funds in future procurement activities. Given the above findings, the Sierra Leone High Commission in Nigeria must urgently reform its procurement practices to comply with the provisions of the Public Procurement Act, 2016. These reforms should focus on implementing a formal procurement plan, adhering to legal procurement methods, obtaining necessary approvals, and maintaining transparency and accountability in all procurement activities to ensure effective use of public funds.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Sierra Leone High Commission in Nigeria 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	51		499,400	
Procurement Not in the Plan	51	100%	499,400	100%
SPF-1 Not Approved	51	100%	499,400	100%
Source of Funding				
Government of Sierra Leone (GoSL)	51	100%	499,400	100%
Categories of Procurement				
Goods	26	51%	236,634	47%
Services	25	49%	262,766	53%
Methods of Procurement				
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	51	100%	499,400	100%
Contract NOT Recorded in the Contract Register	51	100%	499,400	100%
Procurement Activities without Procurement Numbers	1	2%	71,574	14%
Contract Payments Done on Time	51	100%	499,400	100%
Procurement Not Evaluated	51	100%	499,400	100%
Standard Bidding Document Not Used	51	100%	499,400	100%
Documents submitted by the Awardee NOT Available	51	100%	499,400	100%

SIERRA LEONE CHANCERY - TURKEY

As mandated by Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement activities at the Sierra Leone Chancery in Turkey. The review aimed to assess compliance with the Public Procurement Act, 2016 and evaluate adherence to standard procurement practices. The findings reveal significant gaps and deficiencies in the procurement processes, demonstrating a complete lack of compliance with the Act's provisions and a failure to implement proper procurement infrastructure and controls.

A total of 20 (twenty) procurement activities were reviewed, valued at Le 143,762 (One Hundred and Forty-Three Thousand Seven Hundred and Sixty-Two Leones). These activities were funded by the Government of Sierra Leone (GoSL) through the consolidated fund. Notably, 100% of these activities were unplanned and unapproved, directly contravening the provisions of Section 29 (1 & 2) of the Public Procurement Act.

All 20 procurement activities (100%) used non-competitive methods, including Proforma Invoices, Internal Memos, and Direct Sourcing. This practice is illegal and contravenes the established procurement legal framework, which mandates the use of competitive methods. None of the procurement activities (100%) had an approved Standard Procurement Form 1 (SPF-1), which is essential for confirming budget availability and



initiating the procurement process. This indicates lapses in internal control over procurement initiation.

100% of the contracts (20 out of 20) were not recorded in the contract register, which is a violation of the legal requirements. This further complicates tracking, accountability, and increases the risk of fraud and inefficiency. All 20 procurement activities (100%) lacked evaluation, raising concerns about the effectiveness of the procurement process and the decision-making framework. For all 20 procurement activities (100%), documents submitted by the awardees were unavailable, further undermining the integrity and transparency of the process. None of the procurement activities (100%) used the required Standard Bidding Document, which is necessary for ensuring consistency, fairness, and legal compliance in procurement procedures. All 20 procurement activities (100%) had payments done on time, which reflects some degree of efficiency in financial management, despite the numerous other compliance issues.

The procurement practices at the Sierra Leone Chancery in Turkey in 2022 demonstrated a complete failure to comply with the Public Procurement Act, 2016. The procurement activities were not planned, lacked the necessary approvals, used non-competitive methods, and did not adhere to the legal framework for documentation and evaluation. These deficiencies point to severe gaps in the procurement infrastructure, requiring urgent reform to ensure transparency, accountability, and adherence to legal procurement practices. There is an urgent need for reform in the procurement systems at the Sierra Leone Chancery - Turkey to ensure adherence to the Public Procurement Act, 2016, and to establish mechanisms for transparency, accountability, and efficiency in public procurement activities.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Sierra Leone Chancery - Turkey 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	20		143,762	
Procurement Not in the Plan	20	100%	143,762	100%
SPF-1 Not Approved	20	100%	143,762	100%
Source of Funding				
Government of Sierra Leone (GoSL)	20	100%	143,762	100%
Categories of Procurement				
Goods	7	35%	44,065	31%
Services	13	65%	99,696	69%
Methods of Procurement				
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	20	100%	143,762	100%
Contract NOT Recorded in the Contract Register	20	100%	143,762	100%
Contract Payments Done on Time	20	100%	143,762	100%
Procurement Not Evaluated	20	100%	143,762	100%
Standard Bidding Document Not Used	20	100%	143,762	100%
Documents submitted by the Awardee NOT Available	20	100%	143,762	100%



SIERRA LEONE CHANCERY - UNITED KINGDOM

As mandated by Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement activities at the Sierra Leone Chancery in the United Kingdom for the year 2022. The review was aimed at assessing compliance with the Public Procurement Act, 2016 and evaluating adherence to standard procurement practices. The findings reveal significant non-compliance with the provisions of the Act and a failure to implement appropriate procurement processes and controls.

A total of 11 procurement activities were reviewed, with a total value of Le 529,372 (Five Hundred and Twenty-Nine Thousand Three Hundred and Seventy-Two Leones). 100% of these procurements were unplanned and unapproved, directly violating Section 29 (1 & 2) of the Public Procurement Act, 2016. All procurement activities were funded by the Government of Sierra Leone (GoSL) through the consolidated fund. 100% of the procurement activities were conducted using non-competitive methods, including Direct Sourcing and Proforma Invoices, which are in violation of the established procurement legal framework. There was a complete lack of basic procurement infrastructure and capacity at the Chancery, including the absence of a procurement unit, procurement plan, and legal framework for procurement activities.

All procurement activities were for the procurement of goods and services, with 36% of the value spent on goods (Le 142,805) and 64% on services (Le 386,567). 100% of the procurement activities were not recorded in a contract register, lacked unique procurement numbers, and had no evaluation processes, which hindered transparency and accountability. 100% of the procurement activities were not evaluated, and award documents were unavailable for all activities, further undermining the integrity of the process. 100% of the procurement activities lacked the approval of funds availability using the standard procurement form (SPF-1), indicating a serious lapse in internal controls and procurement initiation. 100% of the activities did not use standard bidding documents, further violating the procurement guidelines and reducing transparency.

Based on the findings of the review, it is clear that there was complete non-compliance with the Public Procurement Act, 2016 in the procurement activities at the Sierra Leone Chancery in the United Kingdom for the year 2022. The activities were not planned, lacked proper documentation, and were executed without following the established legal framework. Additionally, the use of non-competitive procurement methods, failure to record contracts, and the absence of evaluations and approval processes highlight the significant gaps in procurement infrastructure and capacity. The review underscores the urgent need for reforms in the procurement practices at the Sierra Leone Chancery in the United Kingdom to comply with the Public Procurement Act, 2016, and promote efficient, transparent, and accountable use of public resources.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Sierra Leone Chancery - United Kingdom 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	11		529,372	
Procurement Not in the Plan	11	100%	529,372	100%
SPF-1 Not Approved	11	100%	529,372	100%
Source of Funding				
Government of Sierra Leone (GoSL)	11	100%	529,372	100%
Categories of Procurement				
Goods	4	36%	142,805	27%
Services	7	64%	386,567	73%
Methods of Procurement				
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	11	100%	529,372	100%
Contract NOT Recorded in the Contract Register	11	100%	529,372	100%
Procurement Activities without Procurement Numbers	11	100%	529,372	100%
Contract Payments Done on Time	11	100%	529,372	100%
Procurement Not Evaluated	11	100%	529,372	100%
Standard Bidding Document Not Used	11	100%	529,372	100%
Documents submitted by the Awardee NOT Available	11	100%	529,372	100%

SMALL AND MEDIUM ENTERPRISE DEVELOPMENT AGENCY (SMEDA)

In the 2022 financial year, the National Public Procurement Authority (NPPA) undertook annual procurement processes and procedures reviews at the Small and Medium Enterprise Development Agency (SMEDA) 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, a total of 38 (thirty-eight) procurement activities were executed by SMEDA, amounting to Le 371,256,810 (Three Hundred and Seventy-One Million, Two Hundred and Fifty-Six Thousand, Eight Hundred and Ten Leones)

Of these, 33 activities, amounting to Le 330,470,410 (Three Hundred and Thirty Million, Four Hundred and Seventy Thousand, Four Hundred and Ten Leones), were not included in the approved procurement plan, representing 87% of the total procurement value, in violation of Section 29 of the Public Procurement Act, 2016. Only 5 activities, amounting to Le 40,786,400 (Forty Million, Seven Hundred and Eighty-Six Thousand, Four Hundred Leones), were planned, constituting 11% of the total procurement value. Disappointingly, only 1 (one) procurement activity was executed as planned, valued at Le 26,827,500 (Twenty-Six Million, Eight Hundred Twenty-Seven Thousand, Five Hundred Leones), representing 7% of the total procurement value. 37 (thirty-seven) procurement activities were not executed as planned, valued at Le 343,134,660 (Three Hundred Forty-Three Million, One Hundred and Thirty-Four Thousand, Six Hundred Sixty Leones), which is 92% of the total procurement value. This shows complete disregard and a highly level of lack of discipline in procurement planning and execution on the part of entity. The entity



should have updated the procurement plan to reflect actual implementation of activities in compliance with Section 29(6) of the Public Procurement Act, 2016.

The review further revealed that only 2 (two) activities, valued at Le 61,827,500 (17% of the total value), had prior approval as required by the procurement initiation process. 36 activities (83% of total value) lacked proper SPF-1 approval, leading to concerns regarding budgetary confirmation and the authorization of procurement processes. All procurement activities were fully funded by the Government of Sierra Leone (GoSL), amounting to Le 371,256,810 (Three Hundred and Seventy-One Million, Two Hundred and Fifty-Six Thousand, Eight Hundred and Ten Leones), which constitutes 100% of the procurement value.

Procurement methods used included National Competitive Bidding (NCB) for 1 activity, valued at Le 728,900 (Seven Hundred and Twenty-Eight Thousand, Nine Hundred Leones), representing 0.2% of the procurement value. Request for Quotation (RFQ) was used for 1 activity, valued at Le 26,827,500 (Twenty-Six Million, Eight Hundred Twenty-Seven Thousand, Five Hundred Leones), representing 7% of the total procurement value. Sole Source procurement was used for 4 activities, totaling Le 29,436,000 (Twenty-Nine Million, Four Hundred Thirty-Six Thousand Leones), accounting for 8% of the procurement value. 28 activities, valued at Le 296,009,975 (Two Hundred Ninety-Six Million, Nine Thousand, Nine Hundred Seventy-Five Leones), were executed using other methods (e.g., proforma invoices, internal memos), making up 80% of the total procurement value. 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.

Categories of Procurement: Goods: 15 activities, totaling Le 110,862,260 (One hundred ten million, eight hundred sixty-two thousand, two hundred sixty Leones), representing 30% of the total procurement value. Works: 1 activity, totaling Le 1,506,000 (One million, five hundred six thousand Leones), representing 0.4% of the total procurement value. Services: 22 activities, totaling Le 258,888,550 (Two hundred fifty-eight million, eight hundred eighty-eight thousand, five hundred fifty Leones), representing 70% of the total procurement value.

A significant portion of the procurement activities lacked proper documentation. 37 activities (93% of total value), amounting to Le 344,429,310 (Three Hundred and Forty-Four Million, Four Hundred and Twenty-Nine Thousand, Three Hundred and Ten Leones), were executed without procurement numbers, hindering proper tracking and accountability. Only 1 procurement activity, valued at Le 26,827,500 (7% of total value), was evaluated, while 37 activities (93% of total value) were not evaluated, raising concerns about the effectiveness of the evaluation process. Only 2 procurement activities, valued at Le 27,556,400 (7% of total value), used the standard bidding documents, while



36 activities (93% of total value) did not, undermining transparency and accountability. Only 6 contracts, totaling Le 56,992,400 (15% of the total value), were recorded in the contract register. The remaining 32 contracts (85% of total value), valued at Le 314,264,410 (Three Hundred and Fourteen Million, Two Hundred and Sixty-Four Thousand, Four Hundred and Ten Leones), were not recorded, violating the PPA, 2016.

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 entity lacked a functioning procurement committee, violating the legal framework. The absence of submitted documents for 84% of the procurement value significantly hinders transparency and accountability, making it challenging to verify compliance with procurement processes and confirm the eligibility of awardees. For 11% of the procurement value, the submission of invalid documents raises concerns about the reliability of supplier evaluations and the integrity of contract awards. These issues contravene Section 46 of the Public Procurement Act, 2016, which requires that procurement documentation be properly maintained and made available for review.

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

Small and Medium Enterprise Development Agency (SMEDA) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	No			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	No			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and inspection Committee Available	Yes			
Contract Register 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	38		371,256,810	
Procurement in the Approved Plan	5	13%	40,786,400	11%
Procurement Not in the Plan	33	87%	330,470,410	89%
Procurement Executed as in Plan	1	3%	26,827,500	7%
Procurement Not Executed as in Plan	37	97%	343,134,660	92%
SPF-1 Approved	2	5%	61,827,500	17%
SPF-1 Not Approved	36	95%	309,429,310	83%
Source of Funding				
Government of Sierra Leone (GoSL)	38	100%	371,256,810	100%
Categories of Procurement				
Goods	15	39%	110,862,260	30%
Works	1	3%	1,506,000	0.4%
Services	22	58%	258,888,550	70%
Methods of Procurement				
National Competitive Bidding (NCB)	1	3%	728,900	0.2%
Request for Quotation (RFQ)	1	3%	26,827,500	7%
Sole Source	4	11%	29,436,000	8%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	28	74%	296,009,975	80%
Procurement Activities Executed with NO Methods Available	4	11%	18,254,435	5%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	5	13%	30,164,900	8%
Contract NOT Recorded in the Contract Register	38	100%	371,256,810	100%
Procurement Activities without Procurement Numbers	37	97%	344,429,310	93%
Contract Payments Done on Time	36	95%	360,327,310	97%
Contract Payments NOT Done on Time	2	5%	10,929,500	3%
Procurement Evaluated	1	3%	26,827,500	7%
Procurement Not Evaluated	37	97%	344,429,310	93%
Standard Bidding Document Used	2	5%	27,556,400	7%
Standard Bidding Document Not Used	36	95%	343,700,410	93%
Invitations for Bids (IFB) Advertised	1	3%	728,900	0.2%
Invitations for Bids (IFB) Not Advertised	4	11%	29,436,000	8%
Documents submitted by the Awardee valid	2	5%	7,816,400	2%
Documents submitted by the Awardee NOT Valid	4	11%	49,176,000	13%
Documents submitted by the Awardee NOT Available	32	84%	314,264,410	85%

Compliance Statement: Based on the review, it is clear that SMEDA's procurement processes for the 2022 financial year do not fully comply with the provisions of the Public Procurement Act, 2016. The agency must take immediate corrective actions to address the identified gaps, particularly in procurement planning, approvals, contract registration, and documentation to ensure future compliance with legal requirements and to enhance transparency, accountability, and value for money in procurement activities.

SMALLHOLDERS COMMERCIALIZATION AND AGRICBUSINESS DEVELOPMENT PROJECT (SCADEP)

The National Public Procurement Authority (NPPA) conducted a comprehensive review of the procurement activities executed by the Smallholders Commercialization and Agribusiness Development Project (SCADEP) in the 2022 financial year. A total of 17



procurement activities were executed, amounting to Le 1,049,199,866 (one billion, forty-nine million, one hundred and ninety-nine thousand, eight hundred and sixty-six Leones). These activities were funded entirely by donor sources, representing 100% of the total procurement value. Despite the efforts of the procurement unit, the review uncovered significant deficiencies in compliance with statutory and regulatory frameworks, as detailed below.

The data revealed that 7 (seven) activities (41%) valued at Le 621,408,483 (five hundred and twenty-one million, four hundred and eight thousand, four hundred and eighty-three Leones) were planned, representing 59% of the procurement value. 16 (sixteen) activities (94%) valued at Le 427,791,384 (four hundred and twenty-seven million, seven hundred and ninety-one thousand, three hundred and eighty-four Leones) were unplanned, representing 41% of the procurement value. Only 3 activities (18%) amounting to Le 165,012,110 (one hundred and sixty-five million, twelve thousand, one hundred and ten Leones) were executed as planned, constituting 16% of the procurement value. 4 activities (24%) amounting to Le 662,136,793 (six hundred and sixty-two million, one hundred and thirty-six thousand, seven hundred and ninety-three Leones) were not executed as per the procurement plan, representing 63% of the value. SCADEP should update and adhere to procurement plans, as required by Section 29(6) of the Public Procurement Act, to ensure better alignment with actual activities.

The procurement categories were Goods, Works and Services. Goods accounted for 6 activities (35%) valued at Le 170,106,321 (one hundred and seventy million, one hundred and six thousand, three hundred and twenty-one Leones), representing 16% of the total procurement value. Procurement of Works accounted for 3 activities (18%) valued at Le 69,996,955 (sixty-nine million, nine hundred and ninety-six thousand, nine hundred and fifty-five Leones), representing 7% of the total value. Procurement of Services through 8 activities (47%) valued at Le 809,096,589 (eight hundred and nine million, ninety-six thousand, five hundred and eighty-nine Leones), representing 77% of the total value.

The procurement methods were as follows: National Competitive Bidding (NCB): 4 activities (24%) valued at Le 509,136,086 (five hundred and nine million, one hundred and thirty-six thousand, eighty-six Leones), representing 49% of the total procurement value. Request for Quotation (RFQ): 7 activities (41%) valued at Le 508,318,191 (five hundred and eight million, three hundred and eighteen thousand, one hundred and ninety-one Leones), representing 48% of the total value. Procurement Activities Executed with No Methods Available: 6 activities (35%) valued at Le 31,745,590 (thirty-one million, seven hundred and forty-five thousand, five hundred and ninety Leones), representing 3% of the total value. The over-reliance on RFQ and the use of unapproved methods highlight a need for better aggregation of procurement items and adoption of competitive procurement strategies.

All 17 procurement activities, amounting to Le 1,049,199,866, lacked prior approval from the relevant authorities as mandated in the procurement initiation process, violating the procurement legal and regulatory framework. None of the procurement activities (17 activities, 100%) were evaluated, representing the total procurement value of Le 1,049,199,866 (100%). This non-compliance undermines transparency and accountability in assessing value for money and adherence to procurement objectives.



Valid documents were submitted for 8 activities (47%) valued at Le 533,082,806. Invalid documents were submitted for 3 activities (18%) valued at Le 484,371,471 and documents were not available for 6 activities (35%) valued at Le 31,745,590. The lack of valid or available documentation for 53% of the procurement activities (a combined value of Le 516,117,061, or 49%) raises significant concerns about transparency, accountability, and the fairness of the procurement process. The entity should ensure that awardee documents are validated and made available to ensure transparency and accountability.

Despite the noted deficiencies, SCADEP has a structured procurement unit, a dedicated procurement committee, and capable staff tasked with upholding efficiency, integrity, and value for money in procurement processes. Adherence to the recommendations above will significantly enhance compliance, transparency, and effectiveness in procurement activities.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Smallholders Commercialization and Agricbusiness Development Project (SCADEP) 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	17		1,049,199,866	
Procurement in the Approved Plan	7	41%	621,408,483	59%
Procurement Not in the Plan	16	94%	427,791,384	41%
Procurement Executed as in Plan	3	18%	165,012,110	16%
Procurement Not Executed as in Plan	4	24%	662,136,793	63%
SPF-1 Not Approved	17	100%	1,049,199,866	100%
Source of Funding				
Donor	17	100%	1,049,199,866	100%
Categories of Procurement				
Goods	6	35%	170,106,321	16%
Works	3	18%	69,996,955	7%
Services	8	47%	809,096,589	77%
Methods of Procurement				
National Competitive Bidding (NCB)	4	24%	509,136,086	49%
Request for Quotation (RFQ)	7	41%	508,318,191	48%
Procurement Activities Executed with NO Methods Available	6	35%	31,745,590	3%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	4	24%	509,136,086	49%
Contract Payments Done on Time	16	94%	890,519,222	85%
Contract Payments NOT Done on Time	1	6%	158,680,644	15%
Procurement Not Evaluated	17	100%	1,049,199,866	100%
Standard Bidding Document Used	17	100%	1,048,892,991	100%
Documents submitted by the Awardee valid	8	47%	533,082,806	51%
Documents submitted by the Awardee NOT Valid	3	18%	484,371,471	46%
Documents submitted by the Awardee NOT Available	6	35%	31,745,590	3%

STATISTICS SIERRA LEONE (SSL)

The National Public Procurement Authority (NPPA) conducted a statutory review of procurement activities at Statistics Sierra Leone (SSL) for the 2022 financial year. The review aimed to evaluate compliance with procurement laws and regulations as mandated by Section 14(2)(m) of the Public Procurement Act, 2016. The focus was on assessing the planning, execution, and reporting of procurement activities involving goods, works, and services.



A total of 75 procurement activities were executed by SSL in the year 2022, amounting to a value of Le 10,702,939 (Ten million, seven hundred and two thousand, nine hundred and thirty-nine Leones). These activities were funded through various sources, with the Government of Sierra Leone contributing Le 10,693,889 (Ten million, six hundred and ninety-three thousand, eight hundred and eighty-nine Leones), Own Source Revenue providing Le 8,050 (Eight thousand, fifty Leones), and Donor funding of Le 1,000 (One thousand Leones).

The data revealed that 7 activities (92% of total value) worth Le 9,880,804 (Nine million, eight hundred and eighty thousand, eight hundred and four Leones) were in alignment with the approved procurement plan. 34 unplanned activities (8% of total value), totaling Le 822,135 (Eight hundred and twenty-two thousand, one hundred and thirty-five Leones), were executed in contravention of Section 29 of the Public Procurement Act, which mandates procurement activities to adhere to the approved procurement plan. Only 4 activities (1% of total value) amounting to Le 94,978 (Ninety-four thousand, nine hundred and seventy-eight Leones) were executed as originally planned. 46 activities (92% of total value) totaling Le 9,864,315 (Nine million, eight hundred and sixty-four thousand, three hundred and fifteen Leones) deviated from the procurement plan. The entity should update and adhere to procurement plans, as required by Section 29(6) of the Public Procurement Act, to ensure better alignment with actual activities.

The funding sources were as follows: Government of Sierra Leone (GoSL): 73 activities, totaling Le 10,693,889 (99.9% of value). Own Source Revenue: 1 activity, amounting to Le 8,050 (0.1% of value). Donor Funding: 1 activity, amounting to Le 1,000 (0.1% of value).

The categories of procurement were as follows: Goods: 38 activities, amounting to Le 1,310,918 (12% of total value). Works: 5 activities, amounting to Le 3,975,400 (37% of total value). Services: 32 activities, amounting to Le 5,416,621 (51% of total value).

The procurement methods were as follows: National Competitive Bidding (NCB): 32 activities, totaling Le 9,828,033 (92% of total value). Request for Quotation (RFQ): 39 activities, totaling Le 501,455 (5% of total value). Sole Source & Other Methods: 4 activities, totaling Le 373,451 (3% of total value).

A significant breach of procurement planning was observed, with 45% of the activities (34 activities, totaling Le 822,135) being unplanned. This violates Section 29 of the Public Procurement Act. A staggering 61% of activities (46 activities, amounting to Le 9,864,315) were executed outside of the approved procurement plan, violating the Act and indicating a lack of discipline in procurement execution. 7 activities (9% of total value) lacked valid awardee documents, and the required documents for verifying the validity of 6 activities were unavailable. This contravenes Sections 21 and 53(2) of the Public Procurement Act, 2016, undermining transparency and fairness. 64 procurement activities (85% of total value) were not recorded in the contract register, violating the Public Procurement Act. 7 procurement activities (9% of total value) were executed without procurement numbers, making it difficult to track and monitor procurement progress. 17 activities (23%) had delayed payments, amounting to Le 288,810 (3% of total value). 69 activities (92% of total value) were not evaluated, which undermines due diligence and transparency in the procurement process. SSL failed to submit monthly procurement reports (SPF-6) as



required by Section 18(13)(g) of the Public Procurement Act, 2016 and did not use a standard bidding document for 4 activities (5% of total value). No submission of monthly procurement reports (SPF-6) as required by Section 18(13)(g) of the Public Procurement Act.

Despite the noted deficiencies, the review found that the entity 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 entity in 2022:

Statistics Sierra Leone (SSL) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	NO			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	NO			
Contract Register 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	75		10,702,939	
Procurement in the Approved Plan	41	55%	9,880,804	92%
Procurement Not in the Plan	34	45%	822,135	8%
Procurement Executed as in Plan	4	5%	94,978	1%
Procurement Not Executed as in Plan	46	61%	9,864,315	92%
SPF-1 Approved	69	92%	10,670,039	99.7%
SPF-1 Not Approved	5	7%	32,000	0.3%
Source of Funding				
Government of Sierra Leone (GoSL)	73	97%	10,693,889	100%
Own Source Revenue	1	1%	8,050	0.1%
Donor	1	1%	1,000	0.0%
Categories of Procurement				
Goods	38	51%	1,310,918	12%
Works	5	7%	3,975,400	37%
Services	32	43%	5,416,621	51%
Methods of Procurement				
National Competitive Bidding (NCB)	32	43%	9,828,033	92%
Request for Quotation (RFQ)	39	52%	501,455	5%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	4	5%	373,451	3%
Procurement Activities Executed with NO Methods Available	2	3%	8,550	0.1%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	3	4%	9,260,950	87%
Contracts Recorded in the Contract Register	11	15%	4,823,508	45%
Contract NOT Recorded in the Contract Register	64	85%	5,879,431	55%
Procurement Activities without Procurement Numbers	7	9%	51,200	0.5%
Contract Payments Done on Time	58	77%	10,414,129	97%
Contract Payments NOT Done on Time	17	23%	288,810	3%
Procurement Not Evaluated	69	92%	10,320,938	96%
Standard Bidding Document Used	71	95%	10,693,439	100%
Standard Bidding Document Not Used	4	5%	9,500	0.1%
Invitations for Bids (IFB) Not Advertised	32	43%	9,828,033	92%
Documents submitted by the Awardee valid	62	83%	10,270,463	96%
Documents submitted by the Awardee NOT Valid	7	9%	50,475	0.5%
Documents submitted by the Awardee NOT Available	6	8%	382,001	4%



Compliance Statement: The procurement activities at Statistics Sierra Leone (SSL) for the 2022 financial year exhibited significant non-compliance with procurement laws and regulations. Key breaches include the execution of unplanned procurement activities (8% of the total value), non-execution of planned activities (92% of the total value), and delayed payments (3% of the total value). Furthermore, there were deficiencies in the procurement document submission process, contract registration, and evaluation practices. The extensive use of non-competitive methods, failure to submit required reports, and lack of proper contract records further indicate systemic issues within SSL's procurement practices. It is strongly recommended that SSL ensures full compliance with the Public Procurement Act, 2016, particularly in adhering to procurement plans, submitting timely reports, maintaining proper documentation, and ensuring all activities are executed with due diligence and transparency.

TEACHING SERVICE COMMISSION(TSC)

The National Public Procurement Authority (NPPA) conducted a procurement compliance review for the Teaching Service Commission (TSC) for the 2022 financial year. The purpose of this review was to assess TSC's adherence to procurement laws and regulations as set out in the Public Procurement Act (PPA) of 2016. The review examined procurement planning, execution, and compliance with the relevant provisions of the Act. The procurement activities were funded both by the Government of Sierra Leone (GoSL) and Donors, with 9% of the activities (Le 30,398,201) funded by GoSL, and 91% (Le 320,946,740) funded by Donors.

A total of 28 procurement activities were reviewed, amounting to Le 351,344,941 (Three hundred and fifty-one million, three hundred and forty-four thousand, nine hundred and forty-one Leones). Of these, 7 procurement activities (39% of the total value, Le 135,722,065) were in the approved procurement plan, while 21 activities (61% of the total value, Le 215,622,876) were not included in the approved plan, violating Section 29 of the PPA, 2016. Additionally, only 1 activity (13% of the total value) was executed as planned, with the remaining 27 activities (87% of the total value) deviating from the plan. This non-compliance violates Section 29(6) of the PPA, 2016, which mandates that procurement plans should reflect actual implementation.

Review of the standard procurement form one (SPF-1) revealed that 12 activities, amounting to Le 226,709,810 (65% of total value), lacked prior approval from the relevant authorities in line with the procurement initiation process. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential to initiate the process and confirm budget availability. The Request for Quotation (RFQ) method was employed in 27 activities, accounting for Le 351,334,441 (100% of total value), which is a violation of Section 37(2) of the Public Procurement Act, indicating contract splitting. This practice undermines the principles of competition, transparency, and fairness.

One activity, valued at Le 10,500, was executed without any procurement method, further indicating irregularities in the procurement process. 1 activity, valued at Le 10,500, was not recorded in the contract register, violating the legal framework. 2 activities, amounting to Le 44,520, were executed without unique procurement numbers, which complicates



tracking and transparency. 1 activity, valued at Le 21,620,000 (6% of total value), experienced delayed payment, which may affect the timely completion of projects and service quality.

Disappointingly, none of the 28 procurement activities were evaluated, a violation of procurement due diligence practices, as required by the Public Procurement Act. 14 activities used the standard bidding document (SBD), totaling Le 132,789,441 (38% of total value), while 13 activities, totaling Le 218,545,000 (62% of total value), did not use the SBD. 4 procurement activities, valued at Le 45,038,580 (13% of total value), lacked valid documentation from awardees, contravening Sections 21 and 53(2) of the Public Procurement Act.

The TSC has an established procurement unit, available procurement staff, and a functioning procurement committee. However, the TSC does not have a Goods Receive and Inspection Committee, as required by Section 47 of the Public Procurement Regulation, 2020. This committee is essential for ensuring the quality and specification of goods received.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Teaching Service Commission(TSC) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	NO			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	NO			
Contract Register 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		351,344,941	
Procurement in the Approved Plan	7	25%	135,722,065	39%
Procurement Not in the Plan	21	75%	215,622,876	61%
Procurement Executed as in Plan	1	4%	44,944,200	13%
Procurement Not Executed as in Plan	27	96%	306,400,741	87%
SPF-1 Approved	11	39%	90,380,751	26%
SPF-1 Not Approved	12	43%	226,709,810	65%
Source of Funding				
Government of Sierra Leone (GoSL)	2	7%	30,398,201	9%
Donor	26	93%	320,946,740	91%
Categories of Procurement				
Goods	1	4%	8,880	0.003%
Works	1	4%	34,020	0.010%
Services	26	93%	351,302,041	99.99%
Methods of Procurement				
Request for Quotation (RFQ)	27	96%	351,334,441	100%
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc	1	4%	10,500	0.003%
Contracts Recorded in the Contract Register	27	96%	351,334,441	100%
Contract NOT Recorded in the Contract Register	1	4%	10,500	0.003%
Procurement Activities without Procurement Numbers	2	7%	44,520	0.013%
Contract Payments Done on Time	27	96%	329,724,941	94%
Contract Payments NOT Done on Time	1	4%	21,620,000	6%
Procurement Not Evaluated	27	96%	351,334,441	100%
Standard Bidding Document Used	14	50%	132,789,441	38%
Standard Bidding Document Not Used	13	46%	218,545,000	62%
Documents submitted by the Awardee valid	24	86%	306,306,361	87%
Documents submitted by the Awardee NOT Valid	4	14%	45,038,580	13%



TERTIARY EDUCATION COMMISSION (TEC)

This report presents the findings of the procurement compliance review conducted by the National Public Procurement Authority (NPPA) on the procurement activities of the Tertiary Education Commission (TEC) for the 2022 financial year. The review was carried out under the statutory mandate in Section 14(2)(m) of the Public Procurement Act, 2016, and focused on the procurement systems, processes, and compliance with procurement laws and regulations. The primary aim of the review was to assess the procurement activities executed by TEC during the 2022 financial year to ensure compliance with the Public Procurement Act, 2016. This included evaluating the procurement methods, categories, and the overall transparency and fairness of procurement decisions.

During the 2022 financial year, TEC executed a total of 8 procurement activities, amounting to a total value of Le 38,007,203 (Thirty-eight million, seven thousand, two hundred and three Leones). Of these, 7 procurement activities were funded by the Government of Sierra Leone (GoSL) through the Consolidated Revenue Fund, and 1 procurement activity was funded by a donor. The procurement activities were predominantly conducted using the Request for Quotation (RFQ) method, accounting for 100% of the procurement activities, and covering the entire value of Le 38,007,203. The use of RFQ for activities above the threshold contravenes Section 37(2) of the Public Procurement Act, 2016, undermining competition and transparency.

7 activities, representing 88% of the total number of procurements, amounting to Le 37,947,203 (99.8% of the value) were in the approved procurement plan. 1 activity, representing 12% of the total number of procurements, valued at Le 60,000 (0.2%) executed by the entity was not in the approved plan, violation Section 29 of the Public Procurement Act, 2016.

The Procurement Categories were as follows: Goods: 6 activities, representing 75% of the procurements, valued at Le 1,615,453 (4% of total value). Services: 2 activities, representing 25% of the procurements, valued at Le 36,391,750 (96% of total value).

All 8 procurement activities (100%) totaling Le 38,007,203 were not evaluated, which contravenes the due diligence requirements of the Public Procurement Act. For 2 procurement activities (25%), the documents submitted by the awardees were found to be invalid, which contravenes Sections 21 and 53(2) of the Act. 1 contract was not recorded in the contract register, which violates transparency requirements under the Act. Payments for 3 procurement activities (38%) were not made on time, amounting to Le 4,015,703 (11% of total procurement value). Monthly submission of SPF-6 reports to the NPPA was not done throughout the year, breaching the Act. One procurement activity lacked a unique procurement number, hampering tracking and transparency.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



Tertiary Education Commission (TEC) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	No			
Procurement Staff Available	No			
Conducive Procurement Office	No			
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			
Capacity Training Program for Procurement Staff	NO			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	No			
Goods Received and Inspection Committee Available	NO			
Contract Register 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		38,007,203	
Procurement in the Approved Plan	7	88%	37,947,203	99.8%
Procurement Not in the Plan	1	13%	60,000	0.2%
Procurement Executed as in Plan	3	38%	1,552,235	4%
Procurement Not Executed as in Plan	5	63%	36,454,968	96%
SPF-1 Approved	6	75%	37,943,270	100%
SPF-1 Not Approved	2	25%	63,933	0.2%
Source of Funding				
Government of Sierra Leone (GoSL)	7	88%	37,947,203	99.8%
Donor	1	13%	60,000	0.2%
Categories of Procurement				
Goods	6	75%	1,615,453	4%
Services	2	25%	36,391,750	96%
Methods of Procurement				
Request for Quotation (RFQ)	8	100%	38,007,203	100%
Contract Management				
Contracts Recorded in the Contract Register	7	88%	38,005,000	100%
Contract NOT Recorded in the Contract Register	1	13%	2,203	0.0%
Contract Payments Done on Time	5	63%	33,991,500	89%
Contract Payments NOT Done on Time	3	38%	4,015,703	11%
Procurement Not Evaluated	8	100%	38,007,203	100%
Standard Bidding Document Used	8	100%	37,947,203	100%
Documents submitted by the Awardee valid	6	75%	37,995,968	99.97%
Documents submitted by the Awardee NOT Valid	2	25%	11,235	0.03%

Compliance Statement: The procurement activities conducted by the Tertiary Education Commission (TEC) during the 2022 financial year exhibit several compliance gaps, particularly in areas related to procurement evaluation, approval processes, and documentation. While some systems and processes are in place, significant gaps were observed, including improper use of RFQ, lack of evaluation, inadequate documentation, and non-compliance with reporting requirements. Improving adherence to procurement laws and strengthening oversight mechanisms will enhance the transparency, competitiveness, and efficiency of TEC's procurement processes. These measures are critical to achieving value for money and ensuring compliance with the Public Procurement Act, 2016.

THE EMBASSY OF SIERRA LEONE IN WASHINGTON, D.C

As mandated by Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted a comprehensive review of procurement activities at the Embassy of Sierra Leone in Washington, D.C. The objective of this review was to assess compliance with the Public Procurement Act, 2016 and evaluate



adherence to standard procurement practices. The findings indicate significant deficiencies in the procurement processes, showing a complete lack of compliance with the Act's provisions and inadequate procurement infrastructure and controls.

A total of 22 procurement activities, valued at Le 938,833 (Nine Hundred Thirty-Eight Thousand, Eight Hundred and Thirty-Three Leones), were reviewed. These activities were funded by the Government of Sierra Leone (GoSL) through the consolidated fund. The review revealed that all 22 procurement activities (100%) were unplanned and unapproved, which directly contravenes the provisions of Section 29(1 & 2) of the Public Procurement Act. The lack of a procurement plan and prior approval highlights a severe gap in procurement planning.

All procurement activities (100%) were carried out using non-competitive methods, including Direct Sourcing, Proforma Invoices, and other informal procurement methods. This is a direct violation of the Public Procurement Act, which mandates competitive procurement processes to ensure transparency and fairness. The breakdown shows that 9% of the procurements were for goods, totaling Le 107,314 (Eleven Thousand Three Hundred and Fourteen Leones), while 91% were for services, totaling Le 831,519 (Eight Hundred Thirty-One Thousand Five Hundred and Nineteen Leones).

The Embassy does not maintain a contract register, violating the legal framework that requires proper documentation and tracking of contracts. None of the procurement activities had unique procurement numbers, making it impossible to track or account for the procurement process, further increasing the risk of fraud and inefficiency. All 22 procurement activities were not evaluated, and no awardee documents were available, undermining the integrity of the procurement process.

The review found that the funds availability approval using Standard Procurement Form One (SPF-1) was not obtained for any of the procurement activities. This indicates a serious lapse in internal controls and procurement initiation procedures. SPF-1 is essential to confirm budget availability and initiate the procurement process, and its absence raises concerns about budgetary confirmation and authorization. The Embassy's procurement activities failed to adhere to several key aspects of the Public Procurement Act, 2016, including the lack of the use of Standard Bidding Documents and the absence of contract records. These failures point to a severe gap in procurement infrastructure and capacity, requiring urgent reform.

Based on the review, it is evident that the Embassy of Sierra Leone in Washington, D.C. has not complied with the Public Procurement Act, 2016. All 22 procurement activities (100%) were unapproved, unplanned, and conducted using non-competitive methods, which are in direct violation of the Act's provisions. Additionally, there was no documentation of contracts, no procurement numbers, no evaluations, and no awardee documents available for any of the activities.

The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:



The Embassy of Sierra Leone in Washington, D.C 2022 Procurements Overview				
Procurement Process Review				
Activities	Number of Procurements	% Number of Procurements	Value of Procurements (Le)	% Value of Procurements
Total Procurement	22		938,833	
Procurement Not in the Plan	22	100%	938,833	100%
SPF-1 Not Approved	22	100%	938,833	100%
Source of Funding				
Government of Sierra Leone (GoSL)	22	100%	938,833	100%
Categories of Procurement				
Goods	2	9%	107,314	11%
Services	20	91%	831,519	89%
Methods of Procurement				
Others ie Proforma Invoice, Internal Memo, Direct Sourcing, etc		0%	938,833	100%
Contract NOT Recorded in the Contract Register	22	100%	938,833	100%
Procurement Activities without Procurement Numbers	22	100%	938,833	100%
Contract Payments Done on Time	22	100%	938,833	100%
Procurement Not Evaluated	22	100%	938,833	100%
Standard Bidding Document Not Used	22	100%	938,833	100%
Documents submitted by the Awardee NOT Available	22	100%	938,833	100%

TONKOLILI DISTRICT COUNCIL

In 2022 financial year, the National Public Procurement Authority (NPPA) undertook annual procurement processes and procedures reviews at the Tonkolili District Council 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, 28 (twenty-eight) procurement activities were executed by the Council amounting to the value of Le 2,773,826 (Two million, seven hundred and seventy-three thousand, eight hundred and twenty-six Leones). The review revealed that 24 (twenty-four) of the activities that amounted to Le 2,643,026 (Two Million, Six Hundred and Forty-Three Thousand, and Twenty-Six Leones) representing 95% of the value were reported as planned activities whilst the remaining 4 (four) activities that accounted to Le 130,800 (One Hundred and Thirty Thousand Eight Hundred Leones) being 5% of the value of activities were unplanned and unapproved activities executed by the entity during the year under review, in violation of Section 29 of the PPA, 2016. All these activities were 100% funded by the Government of Sierra Leone from the Consolidated Revenue Fund.

The data further revealed that 23 (twenty-three) of the activities reported were executed as planned amounting to Le 2,491,271 (Two million, four hundred and ninety-one thousand, two hundred and seventy-one Leones) representing 90% of the value, whereas the remaining 4 (four) of the activities were not executed as in the procurement plan amounting to Le 282,555 (Two hundred and eighty-two thousand, five hundred and fifty-five Leones) being 10% of the procurement value. This is in violation of Section 29(6) of



the Public Procurement Act, 2016 as the entity should have updated the procurement plan to reflect actual implementation of activities.

The standard procurement form one (SPF-1) reviewed revealed that three (3) of the activity that amounted to Le 49,762 being 2% of the value lacked prior approval from the relevant authorities in line with the procurement initiation process. This non-compliance raises concerns about budgetary confirmation and authorization, as SPF-1 is essential to initiate the process and confirm budget availability. 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 requirements. This undermines transparency in procurement operations.

The procurement categories included Goods, Works and Services. A total of 18 (eighteen) activities involved the procurement of Goods amounting to Le 1,808,040 (One Million, Eight Hundred and Eight Thousand and Forty Leones) being 65% of the value, 8 (eight) activities amounting to Le 723,252 (Seven hundred and twenty-three thousand, two hundred and fifty-two Leones) being 26% of the value were for the procurement of Works, and the remaining two (2) activities were for the procurement of Services amounting to Le 242,535 (Two hundred forty-two thousand, five hundred thirty-five Leones) being 9% of the value.

Procurement methods employed included the National Competitive Bidding (NCB) executed through 12 (twelve) activities valued at Le 2,110,509 (76% of total value). Request for Quotation (RFQ) executed through 16 (sixteen) activities totaling Le 663,317 (24% of total value) were executed by the entity. The data further revealed that 1 (one) of the activities amounting to Le 151,755 (5% of total value) in open competitive threshold was implemented by using RFQ method. It was also observed that 1 (one) of the activities (2% of the total value) was executed without a unique procurement number, hindering proper tracking and accountability. The review revealed that 1 (one) procurement contracts was not recorded in the contract register thus, making it difficult to confirm whether full disclosure of all procurement contracts implemented during the year were made available to the team, violating Section 19(h) of the Procurement Act.

It was further observed that 1% of the procurement value were not evaluated, raising concerns about the effectiveness of the evaluation process. The documents submitted by the awardees for 2 (two) of the procurement activities were not valid, indicating further gaps in procurement oversight. No Goods Received and Inspection Committee was established as required by Section 47 of the Public Procurement Regulation, 2020.

Despite the noted deficiencies, the review found that the entity 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 entity in 2022:



Tonkolili Distric Council 2022 Procurements Overview				
Indicators		Outcomes (Yes/No)		
Procurement Systems Review				
Established Procurement Unit		Yes		
Procurement Staff Available		Yes		
Conducive Procurement Office		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		
Capacity Training Program for Procurement Staff		NO		
Functioning Procurement Committee Available		Yes		
Legal Framework Available (PP Act, Regulation, Manual)		Yes		
Goods Received and Inspection Committee Available		NO		
Contract Register 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		2,773,826	
Procurement in the Approved Plan	24	86%	2,643,026	95%
Procurement Not in the Plan	4	14%	130,800	5%
Procurement Executed as in Plan	23	82%	2,491,271	90%
Procurement Not Executed as in Plan	5	18%	282,555	10%
SPF-1 Approved	25	89%	2,724,064	98%
SPF-1 Not Approved	3	11%	49,762	2%
Source of Funding				
Government of Sierra Leone (GoSL)	28	100%	2,773,826	100%
Categories of Procurement				
Goods	18	64%	1,808,040	65%
Works	8	29%	723,252	26%
Services	2	7%	242,535	9%
Methods of Procurement				
National Competitive Bidding (NCB)	12	43%	2,110,509	76%
Request for Quotation (RFQ)	16	57%	663,317	24%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	11	39%	2,104,509	76%
Procurement above RFQ threshold Executed using RFQ	1	4%	151,755	5%
Contracts Recorded in the Contract Register	28	100%	2,773,826	100%
Procurement Activities without Procurement Numbers	1	4%	50,000	2%
Contract Payments Done on Time	27	96%	2,723,826	98%
Contract Payments NOT Done on Time	1	4%	50,000	2%
Procurement Evaluated	26	93%	2,750,864	99%
Procurement Not Evaluated	2	7%	22,962	1%
Standard Bidding Document Used	28	100%	2,773,826	100%
Invitations for Bids (IFB) Advertised	11	39%	2,104,509	76%
Documents submitted by the Awardee valid	24	86%	2,686,326	97%
Documents submitted by the Awardee NOT Valid	2	7%	22,962	1%

Compliance Statement: The Tonkolili District Council's procurement systems and processes for 2022 demonstrate substantial compliance with procurement regulations and best practices. Key strengths include the establishment of a functional procurement unit, availability of procurement staff, and adherence to approved procurement plans. However, areas requiring improvement include the absence of a capacity training program for procurement staff, non-functioning goods received and inspection committee, and inconsistencies in monthly SPF-6 report submissions to the National Public Procurement Authority (NPPA).

UNIVERSITY OF SIERRA LEONE (USL)

In compliance with Section 14(2)(m) of the Public Procurement Act, 2016, the National Public Procurement Authority (NPPA) conducted an annual review of the procurement processes and procedures of the University of Sierra Leone (USL) for the 2022 financial



year. The review evaluated procurement activities, planning, execution, and compliance with statutory provisions to ensure transparency, accountability, and value for money.

Following the documents presented for review, 20 (Twenty) procurement activities were executed by the USL amounting to the value of Le 348,663,914 (Three hundred and forty-eight million, six hundred and six-thousand, nine hundred and fourteen Leones). The review revealed that 14 (fourteen) of the activities that amounted to Le 3,437,025 (Three million, four hundred and thirty-seven thousand, and twenty-five Leones) representing 1% of the value were reported as planned activities whilst the remaining 6(six) activities that accounted to Le 345,226,890 being 99% of the value of activities were unplanned and unapproved activities executed by the entity during the year under review. All these activities were 100% funded by the Government of Sierra Leone from the Consolidated Revenue Fund. Disappointingly, only 6 (Six) activities, amounting to Le 3,267,403 (Three million, two hundred and sixty-seven thousand, four hundred and three Leones) being 1% of the total procurement value reported were executed as planned. The data further revealed that 14 (Fourteen) activities, amounting to Le 345,396,890 (Three hundred and forty-five million, three hundred and ninety-six thousand, eight hundred and ninety Leones) representing 99% of the total procurement value were not executed as in the procurement plan. 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 procurement categories included goods and services. A total of 15 (fifteen) activities involved the procurement of Goods amounting to Le2, 768,367 (Two million, seven hundred and sixty-eight thousand, three hundred and sixty seven Leones) being 1% of the value and 5 (Five) activities were for the procurement of Services amounting to Le 345,895,547 (Three hundred and fourth -five million, eight hundred and fourth-seven thousand, eight hundred and ninety-six Leones) being 99% of the value.

Procurement methods employed included the National Competitive Bidding (NCB) executed through 10(ten) valued at Le 348,392,521 (99.99% of total value). Request for Quotation (RFQ) executed through 10 (ten) activities totaling Le 271,394 (0.01%) of total value). The use of RFQ accounted the highest number of activities executed during the year under review. The extensive use of RFQ and indicates splitting of contracts, which is a violation of Section 37(2) of the Public Procurement Act. This undermines the principles of competition, transparency, and fairness in public procurement, reducing the value for money and undermining the effectiveness of the procurement process. The entity should aggregate similar procurement items and use open competitive methods to ensure better outcomes by signing framework contract.

Based on the standard procurement form one (SPF-1) reviewed revealed that all 20 (twenty) of the activities that amounted to Le 348,663,914 (Four million, one hundred thousand, six hundred and forty-three Leones) being 100% of the value were approval from the relevant authorities in line with the procurement initiation process, which is in line with the legal and regulatory framework. The review revealed that 6 (six) procurement contracts were not recorded in the contract register thus, making it difficult to confirm whether full disclosure of all procurement contracts implemented during the year and were not made available to the team, which violate Section 19(h) of the Procurement Act.



We further noted that the entity has not been submitting its monthly procurement report using standard procurement form six (SPF-6) in line with Section 18(13)(g) of the Act, 2016. This undermines transparency in procurement operations. We observed during the review that the awardee documents in the files of 1 (one) procurement activity were invalid in contravention of Sections 21 and 53 (2) of the Public Procurement Act, 2016. The lack of legal and supporting documents for an awardee makes it difficult to establish that the award decision was made in a fair, accountable, competitive, and transparent manner. It was noted that 6 (Six) activities (99% of total value) had payments made on time, totaling Le345, 127,980. However, 14 activities (1%) had delayed payments, amounting to Le3,535,934 which delays project implementation and affects the quality of services rendered and it was further observed 13(thirteen) activities (99%) were not evaluated, accounting for Le345,388,128 (1% of total value), which indicating a lack of due diligence in the award process.

Despite the noted deficiencies, the review found that the entity has a well-structured procurement unit, office computers, and conducive procurement office to meet required standards, 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 entity in 2022:

University of Sierra Leone (USL) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	Yes			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	Yes			
Contract Register 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		348,663,914	
Procurement in the Approved Plan	14	70%	3,437,025	1%
Procurement Not in the Plan	6	30%	345,226,890	99%
Procurement Executed as in Plan	6	30%	3,267,403	1%
Procurement Not Executed as in Plan	14	70%	345,396,511	99%
SPF-1 Approved	20	100%	348,663,914	100%
Source of Funding				
Government of Sierra Leone (GoSL)	1	5%	468,277	0.1%
Own Source Revenue	19	95%	348,195,637	99.9%
Categories of Procurement				
Goods	15	75%	2,768,367	1%
Services	5	25%	345,895,547	99%
Methods of Procurement				
National Competitive Bidding (NCB)	10	50%	348,392,521	99.9%
Request for Quotation (RFQ)	10	50%	271,394	0.1%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	9	45%	348,267,403	99.89%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	5%	108,109	0.03%
Contracts Recorded in the Contract Register	14	70%	3,498,550	1%
Contract NOT Recorded in the Contract Register	6	30%	345,165,364	99%
Contract Payments Done on Time	6	30%	345,127,980	99%
Contract Payments NOT Done on Time	14	70%	3,535,934	1%
Procurement Evaluated	7	35%	3,275,787	1%
Procurement Not Evaluated	13	65%	345,388,128	99%
Standard Bidding Document Used	20	100%	348,663,914	100%
Documents submitted by the Awardee valid	19	95%	348,633,914	99.99%
Documents submitted by the Awardee NOT Valid	1	5%	30,000	0.01%



Compliance Statement: The University of Sierra Leone (USL) demonstrated partial compliance with the Public Procurement Act, 2016. While the entity has a structured procurement unit and committee, significant gaps in planning, documentation, evaluation, and adherence to procurement methods were observed. This undermines the principles of transparency, accountability, and value for money in public procurement processes. Immediate corrective actions are required to address these deficiencies and improve procurement outcomes.

WESTERN AREA DISTRICT COUNCIL (WARD-C)

The National Public Procurement Authority (NPPA) conducted an annual review of procurement processes and procedures at the Western Area Rural District Council (WARD-C) for the 2022 financial year. This review, carried out under Section 14(2)(m) of the Public Procurement Act, 2016, aimed to assess compliance with public procurement laws, policies, and procedures. The findings reveal a concerning lack of adherence to procurement planning, transparency, and competitive practices. All procurement activities were fully funded by the Government of Sierra Leone.

A total of 31 procurement activities were reviewed, with an aggregate value of Le 514,681,954 (Five hundred and fourteen million, six hundred and eighty-one thousand, nine hundred and fifty-four Leones). 16 (sixteen) activities (52%) valued at Le 427,392,063 (83% of total value) were included in the approved procurement plan. 15 (fifteen) activities (48%) valued at Le 87,289,891 (17%) were unplanned in violation of Section 29 of the PPA, 2016. Disappointingly, only 4 planned activities (13%) amounting to Le 40,361,850 (8%) were executed as per the procurement plan. 27 (twenty-seven) activities (87%) valued at Le 462,147,799 (90%) were not executed according to the plan, indicating significant non-compliance. This demonstrates a lack of discipline in procurement planning and execution, violating Section 29 (6) of the Public Procurement Act, 2016.

The standard procurement form one (SPF-1) reviewed revealed that one (1) of the activity amounting to Le 196,524,498 (One hundred and ninety-six million, five hundred and twenty-four thousand, four hundred and ninety-eight Leones) being 38% of the value lacked prior approval from the relevant authorities in line with the procurement initiation process. 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 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. It was further observed that 1 (one) activity amounting to 6% of the value were executed without assigning the unique procurement numbers as required by the legal and regulatory 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.



The procurement categories included goods, works, and services. A total of 24 (twenty-four) activities involved the procurement of Goods amounting to Le231, 821,956 (Two hundred and thirty-one million, eight hundred and twenty-one thousand, nine hundred and fifty-six Leones) being 45% of the value, four (4) activity involved Works that amount to Le 212,908,998 (Two hundred and twelve million, nine hundred and eight ,nine hundred and ninety –eight ,Leone) representing 41% of the value, and 3 (Three) activities were for the procurement of Services amounting to Le 69,951,000 (Sixty-nine million, nine hundred and fifty-one thousand Leones) being 14% of the value.

Procurement methods employed included the National Competitive Bidding (NCB) and RFQ. The National Competitive Bidding (NCB) executed through 2 (two) amounting at Le 198,014,498 (38% of total value, but among the 2 activities 1 was review and approved by NPPA while the other was not submitted to NPPA for review and approval and Request for Quotation (RFQ) executed through 29 (Twenty-nine) activities totaling Le 316,667,456 (62% of total value). The review further revealed that 12 (twelve) of the activities amounting 61% of the total value of activities with threshold above RFQ were executed by the entity using RFQ. The use of RFQ accounted the highest number of activities and value executed during the year under review.

RFQ usage accounted for the highest number and value of activities, with evidence of contract splitting in 12 activities valued at Le 316,404,011 (61%). This violates Section 37(2) of the Act, undermining competition and transparency. This undermines the principles of competition, transparency, and fairness in public procurement, reducing the value for money and undermining the effectiveness of the procurement process. The entity should aggregate similar procurement items and use open competitive methods to ensure better outcomes by using framework contract.

The review revealed that all 31 (thirty-one) procurement contracts were not recorded in the contract register thus, making it difficult to confirm whether full disclosure of all procurement contracts implemented during the year were made available to the team, violating Section 19(h) of the Procurement Act. We observed during the review that the awardee documents in the files of 20 (twenty) procurement activities were invalid in contravention of Sections 21 and 53 (2) of the Public Procurement Act, 2016. The lack of legal and supporting documents for an awardee makes it difficult to establish that the award decision was made in a fair, accountable, competitive, and transparent manner.

Despite the noted deficiencies, the review found that the entity 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. WARD-C should establish Goods Receive and Inspection Committee, as required by Section 47 of the Public Procurement Regulation, 2020. This committee, as is vital for ensuring that goods received meet the necessary quality and specification standards. WARD-C should ensure strict adherence to approved procurement plans should be enforced to minimize unplanned activities.



The table below provides summary details of the procurement activities and their corresponding values undertaken by the entity in 2022:

Western Area Rural District Council (WARD-C) 2022 Procurements Overview				
Indicators	Outcomes (Yes/No)			
Procurement Systems Review				
Established Procurement Unit	Yes			
Procurement Staff Available	Yes			
Conducive Procurement Office	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			
Capacity Training Program for Procurement Staff	No			
Functioning Procurement Committee Available	Yes			
Legal Framework Available (PP Act, Regulation, Manual)	Yes			
Goods Received and Inspection Committee Available	No			
Contract Register 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	31		514,681,954	
Procurement in the Approved Plan	16	52%	427,392,063	83%
Procurement Not in the Plan	15	48%	87,289,891	17%
Procurement Executed as in Plan	4	13%	40,361,850	8%
Procurement Not Executed as in Plan	27	87%	462,147,799	90%
SPF-1 Approved	30	97%	318,157,456	62%
SPF-1 Not Approved	1	3%	196,524,498	38%
Source of Funding				
Government of Sierra Leone (GoSL)	31	100%	514,681,954	100%
Categories of Procurement				
Goods	24	77%	231,821,956	45%
Works	4	13%	212,908,998	41%
Services	3	10%	69,951,000	14%
Methods of Procurement				
National Competitive Bidding (NCB)	2	6%	198,014,498	38%
Request for Quotation (RFQ)	29	94%	316,667,456	62%
Procurement Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	3%	1,490,000	0%
Procurement NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	1	3%	196,524,498	38%
Procurement above RFQ threshold Executed using RFQ	2	6%	316,404,011	61%
Contract NOT Recorded in the Contract Register	31	100%	514,681,954	100%
Procurement Activities without Procurement Numbers	1	3%	29,700,000	6%
Contract Payments Done on Time	31	100%	514,681,954	100%
Procurement Evaluated	29	94%	316,667,456	62%
Procurement Not Evaluated	2	6%	198,014,498	38%
Standard Bidding Document Used	31	100%	514,681,954	100%
Invitations for Bids (IFB) Advertised	2	6%	198,014,498	38%
Documents submitted by the Awardee valid	11	35%	293,198,439	57%
Documents submitted by the Awardee NOT Valid	20	65%	221,483,515	43%

Compliance Statement: Based on the review, the Western Area Rural District Council's procurement activities for the 2022 financial year were found to significantly deviate from the legal and regulatory frameworks of the Public Procurement Act, 2016. WARD-C must take urgent corrective measures to align its procurement processes with statutory requirements to enhance transparency, competition, and value for money.



APPENDIXES

2022 ANNUAL PUBLIC PROCUREMENT COMPLIANCE ASSESSMENT DASHBOARD			
Sn	KEY PROCUREMENT INDICATORS	QUANTITY	% NUMBER OF PROCUREMENT ACTIVITIES
2022 ANNUAL PROCUREMENT SYSTEMS ASSESSMENT			
1	Total Procuring Entities Reviewed	136	
2	MDA's with Procurement Unit	122	90%
3	MDA's without Procurement Unit	14	10%
4	MDA's with Procurement Officers	128	94%
5	MDA's without Procurement Officers	8	6%
6	Procurement Unit with a procurement office	115	85%
7	Procurement Unit without a procurement office	21	15%
8	Ideal Office for Procurement Unit	112	82%
9	Office NOT Ideal for Procurement Unit	23	17%
10	Adequate Facilities	115	85%
11	Inadequate Facilities	21	15%
12	Office Computers Available	129	95%
13	Office Computers NOT Available	7	5%
14	Office Space Ideal for Filling of Procurement Records	110	81%
15	Office Space NOT Ideal for Filling of Procurement Records	26	19%
16	Capacity Training Program for Procurement Staff	35	26%
17	NO Capacity Training Program for Procurement Staff	101	74%
18	Procuring Entity with Functioning Procurement Committee	124	91%
19	Procuring Entity without Functioning Procurement Committee	12	9%
20	Procuring Entity with an Approved / Signed Procurement Plan	125	92%
21	Procuring Entity without an Approved / Signed Procurement Plan	11	8%
22	Procurement Plan Reviewed and Endorsed by NPPA/MoF	98	72%
23	Procurement Plan NOT Reviewed and Endorsed by NPPA/MoF	38	28%
24	Procuring Entity with functioning Goods Received and inspection committee	94	69%
25	Procuring Entity without functioning Goods Received and inspection committee	42	31%
26	Procuring Entity WITH Signed Contract Register	105	77%
27	Procuring Entity WITHOUT Signed Contract Register	31	23%
28	Legal Framework Available (Act, Regulation & Manual)	117	86%
29	Legal Framework NOT Available (Act, Regulation & Manual)	19	14%
30	Procuring Entity WITH Supplier Data Base	119	88%
31	Procuring Entity WITHOUT Supplier Data Base	17	13%



ANNUAL PROCUREMENT PROCESSES ASSESSMENT			
Sn	KEY PROCUREMENT INDICATORS	QUANTITY	VALUE OF PROCUREMENT ACTIVITIES (LE)
1	Total Procuring Entities Reviewed	180	
2	Total 2022 Procurement Activities Reviewed	5,988	197,827,741,776
3	Less Cancelled Contracts	101	6,038,456,990
		5,887	191,789,284,786
	Net Contract Value		
4	Value of Contract @ Award (Le)		113,572,805,986
5	Value of Contract @ Completion (Le)		197,827,741,776
6	Variance between Contract at Award & @ Completion Stage (Le)		(84,254,935,789)
	Planned Procurement & Execution by MDA's/LC:		
7	Planned Procurement	3,798	157,997,860,323
8	Procurement NOT Planned	214	3,934,221,114
9	Procurement Activities NOT Available in the Approved Plan	1,976	35,895,660,338
10	Procurement Executed as Planned	1,571	64,133,704,727
11	Procurement NOT Executed as Planned	2,227	93,864,155,596
	Competitive Procurement Activities Reviewed & Endorsed by NPPA:		
12	Procurement Activities Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	355	57,355,395,454
13	Procurement Activities NOT Reviewed & Endorsed by NPPA in Competitive Threshold (ICB & NCB)	370	68,228,350,512
	Use of Contract Register by MDA's & LC:		
14	Procurement Activities Recorded in the Contract Register	3,634	145,896,949,370
15	Procurement Activities NOT Recorded in the Contract Register	1,551	49,365,232,369
16	Contract Register NOT Available	803	2,565,560,036
	Use of Procurement Numbers		
17	Procurement Activities without Procurement Numbers	873	5,266,332,390
	Procurement Activities by Region:		
18	East	261	296,337,586
19	West	4,571	187,985,731,715
20	South	339	7,142,358,528
21	North	228	1,298,639,936
22	North-West	200	1,088,718,154
		5,599	197,811,785,919
	Procurement Activities by Sector:		
23	General	1,792	36,907,771,215
24	Economic	1,571	24,135,923,480
25	Social	1,069	84,175,328,324
26	Security	271	16,340,495,154
27	Local Council	760	2,861,869,713
28	Projects	136	33,390,398,032
29	SL Embassies & High Commissions	390	15,955,857
		5,989	197,827,741,776
	Funding		
30	Government of Sierra Leone (GoSL)	3,797	131,892,282,083
31	Own Source Revenue	1,658	25,463,354,294
32	Donor Partners	534	40,472,105,399
		5,989	197,827,741,776



	Categories of Procurements		
33	Goods	3,696	88,649,327,847
34	Works	615	80,537,369,064
35	Services	1,678	28,641,044,864
		5,989	197,827,741,776
	Methods of Procurement Used		
36	International Competitive Bidding (ICB)	45	1,320,926,348
37	National Competitive Bidding (NCB)	1,034	124,138,005,954
38	Request for Quotation (RFQ)	4,070	69,654,572,889
39	Sole Source	31	146,496,381
40	Restricted Bidding	5	2,180,167
41	OTHERS (Proforma Invoice, Internal Memo, Direct Purchase etc)	709	1,416,818,822
42	Procurement Activities Executed with NO Methods Available	95	1,148,741,213
		5,989	197,827,741,776
	Categories of Procurement by Method		
43	ICB Goods	27	765,146,445
44	ICB Works	5	62,672,515
45	ICB Services	13	493,107,387
46	NCB Goods	486	47,130,995,156
47	NCB Works	227	61,516,490,294
48	NCB Services	321	15,490,520,504
49	RFQ Goods	2,624	38,612,016,975
50	RFQ Works	365	18,938,641,702
51	RFQ Services	1,081	12,103,914,212
52	Sole Source Goods	15	57,746,935
53	Sole Source Works	1	112,524
54	Sole Source Services	15	88,636,922
55	Restricted Bidding Goods	4	1,479,749
56	Restricted Bidding Works	-	-
57	Restricted Bidding Services	1	700,418
58	OTHERS - Goods	462	936,126,920
59	OTHERS - Works	14	19,222,264
60	OTHERS - Services	233	461,469,638
61	Method NOT Available - Goods	78	1,145,815,666
62	Method NOT Available - Works	3	229,765
63	Method NOT Available - Services	14	2,695,782
		5,989	197,827,741,776
	Sole Source & Restricted Bidding method Approved by NPPA		
64	Sole Source & Restricted Bidding method Approved by NPPA	41	58,203,528
65	Sole Source & Restricted Bidding method NOT Approved by NPPA	187	115,240,374
		228	173,443,902
	Publication of Sole Source & Restricted Bidding methods		
66	Sole Source & Restricted Bidding Publicised in the Gazette, a newspaper or Website	197	26,947,521
67	Approved Sole Source & Restricted Bidding NOT Publicised in the Gazette, a newspaper or Website	31	146,496,381
	Procurement Activities above RFQ Threshold		
68	Procurement Activities above RFQ threshold Executed using RFQ	1,074	69,543,031,611
	Use of Standard Bidding Documents		
69	Procurement Activities using NPPA Bidding Documents	4,835	167,923,530,223
70	Procurement Activities using Donor Bidding Documents	213	26,013,218,503
71	Procurement Activities using OTHER Bidding Documents	940	3,890,993,050
72	Publication of Invitation for Bids		
73	Invitations for Bids (IFB) Advertised	765	109,276,172,488
74	Invitations for Bids (IFB) NOT Advertised	350	16,331,436,363
	Types of Contracts		
77	Lump Sum Contract	5,185	78,648,828,101
78	Framework Contract	339	36,283,085,083
79	Unit Price Contract	111	879,247,498
80	Pre-finance Contracts	25	84,841,164
81	Percentage (%) Based Contract	315	80,534,185,904
82	Cost-Reimbursable Contract	13	1,397,554,026
		5,988	197,827,741,776
	Contract Status		
83	Completed Contracts	5,631	175,421,931,539
84	On-going Contracts	242	16,342,516,554
85	Cancelled Contracts	101	6,038,456,990
86	Delayed Contracts	13	24,831,345
		5,987	197,827,736,429
	Contract Payments		
87	Contract Payments Done on Time	4,602	164,667,980,620
88	Contract Payments NOT Done on Time	1,387	33,159,761,155
		5,989	197,827,741,776



	Contract Completion		
89	Contracts Completed on Time	4,579	148,915,699,951
90	Contracts NOT Completed on Time	664	34,757,571,821
91	Contracts with NO Completion Time	583	12,663,327,599
	Use of Standard Procurement Form 1 (SPF-1)		
91	Procurement Requisition/SPF-1 Used	3,199	52,313,127,778
92	Procurement Requisition/SPF-1 NOT Used	2,276	89,066,868,467
93	Procurement Requisition/SPF-1 NOT Available	477	56,222,802,708
94	Procurement Requisition/SPF-1 NOT Applicable	36	224,942,823
		5,988	197,827,741,776
	Use of Standard Procurement Form 2 (SPF-2)		
95	SPF-2 Used	1,081	19,638,097,109
96	SPF-2 NOT Used	3,610	118,424,792,478
97	SPF-2 Not Available	520	58,521,745,507
98	SPF-2 NOT Applicable	777	1,243,106,682
		5,988	197,827,741,776
	Use of Standard Procurement Form 3 (SPF-3)		
98	SPF-3 Used	897	21,441,572,212
99	SPF-3 NOT Used	4,283	173,820,552,032
100	SPF-3 NOT Available	87	5,766,983
101	SPF-3 NOT Applicable	721	2,559,850,549
		5,988	197,827,741,776
	Evaluation of Procurement Activities		
102	Evaluation Done for this Activity	1,083	21,493,461,479
103	Evaluation NOT Done for this Activity	4,097	173,768,662,765
		5,180	195,262,124,244
	Verification of Awardee Documents		
104	Documents submitted by the Awardee valid	3,447	166,570,898,201
105	Documents submitted by the Awardee NOT valid	1,733	28,691,226,043
106	Documents submitted by the Awardee NOT Available	721	2,559,850,549
		5,901	197,821,974,793
	Contract Documents Used		
107	Standard Contract Document Used	4,726	177,307,065,181
108	Standard Contract Document NOT Used	459	17,955,116,559
109	Standard Contract Document Available	-	-
110	Standard Contract Document Applicable	803	2,565,560,036
		5,988	197,827,741,776
111	Procurement Activities Filed per Activity	2,049	158,274,060,919
112	Procurement Activities NOT Filed per Activity	3,940	39,553,680,857
113	Procurement Files NOT Available	-	-
		5,989	197,827,741,776

Table 1 (NPPA 2022)



2018 TO 2022 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%
	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	204	125,289,151,369	44%	303%

Sn	KEY PROCUREMENT ACTIVITIES	2020		2019 - 2020		2021		2020 - 2021	
		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
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%
	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%



Sn	KEY PROCUREMENT ACTIVITIES	2021	2022		2021-2022	
		NUMBER 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
1	Total Procuring Entities Reviewed	164	180	197,827,741,776	10%	-90%
2	Total Procurement Activities Reviewed	7,231	5,988	197,827,741,776	-17%	-90%
3	Planned Procurement	5,374	3,798	157,997,860,323	-29%	-91%
4	Procurement NOT Planned	1,857	214	3,934,221,114	-88%	-98%
5	Procurement Executed as Planned	2,605	1,571	64,133,704,727	-40%	-95%
6	Procurement NOT Executed as Planned	2,769	2,227	93,864,155,596	-20%	-80%
	Procurement Activities by Region:					
7	East	506	261	296,337,586	-48%	-99%
8	West	5,604	4,571	187,985,731,715	-18%	-89%
9	South	635	339	7,142,358,528	-47%	-94%
10	North	214	228	1,298,639,936	7%	-93%
11	North-West	272	200	1,088,718,154	-26%	-91%
	Methods of Procurement Used					
12	International Competitive Bidding (ICB)	68	45	1,320,926,348	-34%	-100%
13	National Competitive Bidding (NCB)	831	1,034	124,138,005,954	24%	-81%
14	Request for Quotation (RFQ)	5,480	4,070	69,654,572,889	-26%	-75%
15	Sole Source	11	31	146,496,381	182%	-99%
16	Restricted Bidding	16	5	2,180,167	-69%	-100%
17	OTHERS (Proforma Invoice, LPO, Direct Purchase etc)	763	709	1,416,818,822	-7%	-99%
	Procurement Activities Executed with NO Methods Available	62	95	1,148,741,213	53%	-92%
	Categories of Procurements					
18	Goods	4,987	3,696	88,649,327,847	-26%	-93%
19	Works	687	615	80,537,369,064	-10%	-83%
20	Services	1,557	1,678	28,641,044,864	8%	-84%
	Funding					
21	Government of Sierra Leone (GoSL)	4,638	3,797	131,892,282,083	-18%	-87%
22	Own Source Revenue	2,206	615	80,537,369,064	-72%	-76%
23	Donor Partners	387	1,678	28,641,044,864	334%	-94%

Table 2 (NPPA 2022)

THE TOP PROCURING ENTITIES WITH THE HIGHEST NUMBER OF ACTIVITIES IN 2022			
Sn	Names of Procuring Entities	Quantity	Total Value of Procurement Activities (Le)
1	Sierra Leone Roads Authority (SLRA)	127	59,853,815,446
2	Sierra Leone Free Education Project (SLFEP)	23	30,947,997,749
3	Sierra Leone Local Content Agency (SLLCA)	33	19,581,506,643
4	Ministry of Defence (MOD)	23	11,244,297,097
5	National Mineral Agency (NMA)	124	9,345,432,668
6	National Electoral Commission (NEC)	275	5,956,877,445
7	Sierra Leone Regional Rice Value Chain	11	4,528,128,992
8	Sierra Leone Road Safety Authority (SLRSA)	46	4,239,219,607
9	Freetown City Council (FCC)	128	3,781,474,088
10	Sierra Leone Correctional Service (SLCS)	66	3,705,720,087
11	Ministry of Works and Public Assets (MWPA)	22	2,961,933,225
12	Ministry of Fisheries and Marine Resources (MFMR)	25	2,859,293,000
13	Sierra Leone Petroleum Directorate (PDSL)	16	2,721,984,426
14	House of Parliament (HOP)	72	2,521,489,620
15	Sierra Leone Airport Authority (SLAA)	174	2,329,805,713
16	Moyamba District Council	30	2,253,726,831
17	Freetown Teachers College (FTC)	7	2,159,770,250
18	Road Maintenance Fund Administration (RMFA)	22	2,039,400,842
19	Ministry of Environment (MoE)	151	1,800,680,825
20	Ministry of Labour and Social Security (MLSS)	16	1,715,478,930
21	National Authorising Office (NAO)	25	1,468,878,924
22	National Revenue Authority (NRA)	52	1,163,351,546
23	National Emergency Medical Service	37	1,107,282,235
24	Ministry of Finance (MOF)	79	1,059,198,493
25	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	17	1,049,199,866
26	Ministry of Health and Sanitation (MoHS)	55	799,649,952
27	Sierra Leone Ports Authority (SLPA)	205	790,547,356
28	Ministry of Social Welfare (MSW)	38	766,369,381
29	Right to Access Information Commission (RAIC)	33	711,888,654
30	National Medical Supplies Agency (NMSA)	17	660,055,860



31	National Tourist Board (NTB)	25	658,810,317
32	National Commission for Social Action (NaCSA)	104	544,475,262
33	Guma Valley Water Company (GVWC)	67	529,411,775
34	Western Area Rural District Council (WARD-C)	31	514,681,954
35	National Telecommunications Commission (NATCOM)	48	502,235,452
36	National Sport Authority (NSA)	4	439,636,316
37	Environmental Protection Agency (EPA)	98	398,650,820
38	Office of National Security (ONS)	18	387,698,328
39	Small and Medium Enterprise Development Agency (SMEDA)	38	371,256,810
40	National Civil Registration Authority (NCRA)	29	357,036,036
41	Rokel Commercial Bank (RCB)	108	355,630,763
42	Teaching Service Commission	28	351,344,941
43	University of Sierra Leone (USL)	20	348,663,914
44	Nuclear safety and Radiation Protection Agency (NSRPA)	24	324,303,575
45	National Protected Area Authority (NPAA)	7	295,360,844
46	Office of the Ombudsman	13	282,444,621
47	National Council for Technical Vocational and other Awards (NCTVA)	49	277,173,601
48	Central Intelligence and Security Unit (CISU)	29	276,239,405
49	National Disaster Management Agency (NDMA)	14	266,201,834
50	College of Medicine and Allied Health Sciences (COMAHS)	18	261,477,632
51	Integrated Health Projects Administration Unit (IHPAU)	40	256,844,655
52	National Minerals Agency (NMA)	2	231,036,225
53	Njala University	80	225,116,496
54	Government Printing Department (GPD)	3	192,360,000
55	Sierra Leone Pharmacy Board	25	181,520,547
56	Project Fiduciary Management Unit (PFMU)	25	171,120,311
57	Public Private Partnership Unit (PPPU)	22	162,312,002
58	Ministry of Gender and Children's Affairs (MGCA)	22	155,125,525
59	National Fertilizer Regulatory Agency (NaFRA)	41	149,476,926
60	Ministry of Planning and Economic Development (MOPED)	87	141,986,003
61	Ministry of Local Government and Rural Development (MLGRD)	4	139,813,525
62	Decentralization Secretariat	24	127,182,644
63	National Public Procurement Authority (NPPA)	15	111,558,403
64	Sierra Leone Investment & Export Promotion Agency (SLIEPA)	58	108,363,497
65	Sierra Leone National Commission on Small Arms (SLenCSA)	29	106,772,000
66	Independent Media Commission (IMC)	10	89,340,450
67	Sierra Leone Police (SLP)	34	82,687,855
68	Human Resource Management Office (HRMO)	21	78,266,888
69	Financial Intelligence Unit (FIU)	27	77,768,559
70	Sierra Leone Extrative Industry Transparency Initiative (SLEITI)	23	76,847,548
71	Sierra Leone Broadcasting Corporation [SLBC]	30	76,323,564
72	Ministry of Transport and Aviation (MTA)	21	75,411,269
73	Sierra Leone Standards Bureau (SLSB)	7	58,151,540
74	National Fire Force (NFF)	15	54,912,190
75	Medical and Dental Council of Sierra Leone (MDCSL)	11	51,510,000
76	National Insurance Company Limited (NIC)	95	51,150,060
77	Sierra Leone Produce Marketing Company	19	46,848,761
78	Law Reform Commission (LRC)	17	42,961,548
79	Sierra Leone Maritime Administration (SLMA)	34	38,546,595
80	Tertiary Education Commission (TEC)	8	38,007,203
81	Conservative Trust Fund	6	34,105,891
82	Sierra Leone Postal Services	20	32,755,614
83	Ministry of Political and Public Affairs (MPPA)	3	28,605,340
84	National Social Security and Insurance Trust (NASSIT)	87	25,302,294
85	Eastern Technical University	44	21,057,782
86	Bombali District Council	60	20,652,947
87	National Drug Law Enforcement Agency (NDLEA)	22	19,988,093
88	Agricultural Value Chain Development Program	28	19,917,677
89	Sierra Leone Road Transport Corporation (SLRTC)	77	19,334,163
90	Sierra Leone Commercial Bank (SLCB)	58	17,306,616
91	Sierra Leone Civil Aviation Authority [SLCAA]	48	15,002,343
92	Sierra Leone Shipping Agency (SLSA)	54	14,294,909
93	Kambia District Council	26	12,588,935
94	Petroleum Regulatory Agency (PRA)	35	10,851,832
95	Statistics Sierra Leone (SSL)	75	10,702,939
96	National Commission for Democracy (NCD)	5	10,027,850
97	Political Parties Registration Commission (PPRC)	9	9,266,882
98	Ministry of Agriculture and Forestry (MAF)	2	9,012,475
99	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	36	6,591,562
100	Sierra Leone Telecommunications Company (SIERRATEL)	7	6,192,486
101	Sierra Leone Chancery, New York	57	5,972,217
102	Electricity Distribution and Supply Authority (EDSA)	7	5,762,847
103	Koidu New Sengbehun City Council (KNSCC)	63	5,714,230
104	Accountant General's Department (AGD)	28	5,221,965
105	Office of the Chief Minister	92	4,947,405
106	Bo District Council	51	4,882,550
107	Fourah Bay College (FBC)	25	4,525,502
108	Sierra Leone Metrological Agency	32	4,480,531
109	Kenema District Council	36	4,301,008
110	Pujehun District Council	41	4,263,536
111	Kailahun District Council	42	4,116,481
112	Sierra Leone Agribusiness & Rice Value Chain Support Project (SLARIS)-Moyamba	4	3,868,885
113	Karene District Council	13	3,663,816
114	Bank of Sierra Leone (BSL)	49	3,655,595
115	Institute of Public Administration and Management (IPAM)	7	3,566,745
116	Port Loko District Council	35	3,528,995
117	Port Loko City Council	13	3,469,708
118	SIERRA LEONE EMBASSY IN CHINA	36	3,381,782
119	Kenema City Council	13	3,216,314
120	Anti-Corruption Commission (ACC)	8	3,125,332



121	Bo City Council	32	2,793,711
122	Tonkolili District Council	28	2,773,826
123	National Youth Service (NYS)	24	2,607,041
124	Sierra Leone Embassy to the Republic of South Korea	51	2,385,201
125	Ministry of Tertiary and Higher Education (MTHE)	8	2,356,248
126	Ministry of Basic and Senior Secondary Education (MBSSE)	20	2,225,286
127	Audit Service Sierra Leone (ASSL)	33	2,165,917
128	Kono District Council	29	2,084,483
129	Bonthe District Council	30	2,069,534
130	Koinadugu District Council	36	1,980,640
131	Electricity Generating and Transmission Company (EGTC)	79	1,804,599
132	Immigration Department	7	1,713,422
133	Ministry of Lands, Housing and Country Planning (MLHCP)	31	1,475,793
134	Makeni City Council	15	1,442,943
135	EMBASSY OF SIERRA LEONE IN BELGIUM	14	1,075,644
136	Ministry of Water Resources (MWR)	22	1,073,607
137	Bonthe Municipal Council	17	1,049,921
138	Administrator & Registrar General's Office (OARG)	12	1,012,943
139	Human Right Commission Sierra Leone (HRCSL)	9	965,285
140	The Embassy of Sierra Leone in Washington, D.C	22	938,833
141	Sierra Leone Water Company (SALWACO)	20	843,862
142	National Youth Commission (NAYCOM)	20	819,995
143	Directorate of Science, Technology and Innovation (DSTI)	2	794,581
144	Cabinet Secretariat	5	681,247
145	Ministry of Information and Communication (MIC)	11	664,938
146	Legal Aid Board Sierra Leone	8	648,650
147	Public Service Commission (PSC)	14	629,673
148	National Commission for Privatisation (NCP)	38	625,857
149	Local Government Service Commission (LGSC)	14	534,636
150	SL CHANCERY - UNITED KINGDOM	11	529,372
151	Ministry of Trade and Industry (MTI)	9	519,460
152	Public Sector Reform Unit (PSRU)	22	512,012
153	SIERRS LEONE HIGH COMMISSION IN NIGERIA	51	499,400
154	National Hiv/Aids Secretariate	20	445,475
155	Ministry of Internal Affairs (MIA)	7	440,554
156	Sierra Leone Agricultural Research Institute (SLARI)	13	392,054
157	Sierra Leone Embassy of the Kingdom of Saudi Arabia	37	390,382
158	Sierra Leone Housing Corporation (SALHOC)	6	346,802
159	Ministry of Energy (MOE)	4	338,644
160	Sierra Leone High Commission Ghana	10	337,318
161	Sierra Leone Library Board (SLLB)	9	316,248
162	SIERRA LEONE EMBASSY BERLIN, GERMANY	22	269,819
163	Independent Procurement Review Panel (IPRP)	5	245,705
164	Ministry of Western Area	6	186,500
165	SL CHANCERY - TURKEY	20	143,762
166	Civil Service Training College	10	141,536
167	Sierra Leone Insurance Commission (SLICOM)	26	141,171
168	Ernest Bai Koroma University of Science and Technology (Magburaka)	13	130,733
169	Law Officers Department (LOD)	3	113,980
170	National Commission for Persons with Disability -Sierra Leone	5	113,554
171	Ernest Bai Koroma University of Science and Technology (Makeni)	4	52,490
172	Produce Monitoring Board (PMB)	1	18,751
173	Sierra Leone Embassy of the Islamic Republic of Iran	38	18,449
174	Sierra Leone High Commission (Ethiopia)	20	13,679
175	Corporate Affairs Commission (CAC)	1	10,000
176	Sierra Leone Police (SLP)	1	7,560
177	Ministry of Sports (MOS)	1	5,190
178	Ministry of Mines and Mineral Resources (MMMR)	4	-

Table 3 (NPPA 2022)



PROCUREMENT ACTIVITIES NOT IN THE APPROVED PROCUREMENT PLAN			
Sn	Name of MDA'S & Local Councils	Number of Procurement Activity NOT in the Approved Plan	Value of Procurement Activity NOT in the Approved Plan (LE)
35	Road Maintenance Fund Administration (RMFA)	2	772,955,855
54	Ministry of Fisheries and Marine Resources (MFMR)	1	665,600,000
17	Sierra Leone Roads Authority (SLRA)	4	592,630,000
4	Ministry of Social Welfare (MSW)	11	521,108,250
39	University of Sierra Leone (USL)	2	345,108,109
9	Sierra Leone Free Education Project (SLFEP)	6	195,791,740
71	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	1	158,680,644
34	Right to Access Information Commission (RAIC)	2	99,225,000
24	Sierra Leone Pharmacy Board	3	95,511,398
20	Ministry of Defence (MOD)	3	92,574,800
2	Environmental Protection Agency (EPA)	12	72,052,492
45	Freetown Teachers College (FTC)	1	63,936,500
1	Ministry of Gender and Children's Affairs (MGCA)	14	60,636,300
30	National Fire Force (NFF)	2	40,066,800
25	Sierra Leone Police (SLP)	3	39,794,094
33	Office of National Security (ONS)	2	25,224,000
8	Njala University	6	23,010,728
21	National Authorising Office (NAO)	3	17,297,035
65	Sierra Leone Investment & Export Promotion Agency (SLIEPA)	1	7,938,750
62	Political Parties Registration Commission (PPRC)	1	7,515,925
66	Sierra Leone Local Content Agency (SLLCA)	1	7,000,000
22	National Civil Registration Authority (NCRA)	3	6,439,652
16	Sierra Leone National Commission on Small Arms (SLenCSA)	4	4,290,700
7	National Electoral Commission (NEC)	8	3,673,014
69	Sierra Leone Telecommunications Company (SIERRATEL)	1	3,175,000
6	Sierra Leone Correctional Service (SLCS)	10	2,404,964
59	Ministry of Transport and Aviation (MTA)	1	2,043,110
38	Sierra Leone Road Transport Corporation (SLRTC)	2	1,907,010
5	National Telecommunications Commission (NATCOM)	11	1,082,465
37	Sierra Leone Regional Rice Value Chain	2	761,133
32	National Revenue Authority (NRA)	2	660,128
53	Ministry of Agriculture and Forestry (MAF)	1	582,475
46	Guma Valley Water Company (GVWC)	1	423,930
56	Ministry of Labour and Social Security (MLSS)	1	368,000
13	Ministry of Works and Public Assets (MWPA)	4	337,805
10	Sierra Leone Commercial Bank (SLCB)	5	307,778
40	Bo City Council	1	201,965
36	Sierra Leone Airport Authority (SLAA)	2	200,456
3	SIERRA LEONE EMBASSY BERLIN, GERMANY	12	182,526
52	Makeni City Council	1	182,000
64	Sierra Leone Agricultural Research Institute (SLARI)	1	177,570
19	Freetown City Council (FCC)	3	166,402
18	Tonkolili District Council	4	130,800
14	National Commission for Persons with Disability - Sierra Leone	4	113,449
48	Immigration Department	1	81,000
41	Bonthe District Council	1	70,000
58	Ministry of Planning and Economic Development (MOPED)	1	65,250
11	SIERRA LEONE EMBASSY IN CHINA	5	57,496
26	Statistics Sierra Leone (SSL)	3	55,699
12	Ernest Bai Koroma University of Science and Technology (Makeni)	4	52,490
28	Central Intelligence and Security Unit (CISU)	2	36,490
70	Sierra Leone Water Company (SALWACO)	1	33,000
27	Western Area Rural District Council (WARD-C)	3	31,050
68	Sierra Leone Shipping Agency (SLSA)	1	28,600
49	Kailahun District Council	1	28,350
47	Human Right Commission Sierra Leone (HRCSL)	1	25,000
55	Ministry of Health and Sanitation (MoHS)	1	23,814
67	Sierra Leone Ports Authority (SLPA)	1	20,000
15	National Drug Law Enforcement Agency (NDLEA)	4	16,639
63	Public Private Partnership Unit (PPPU)	1	12,001
23	Sierra Leone Extrative Industry Transparency Initiative (SLEITI)	3	10,856
31	National Public Procurement Authority (NPPA)	2	7,951
60	National Sport Authority (NSA)	1	7,778
61	National Youth Commission (NAYCOM)	1	7,145
29	Moyamba District Council	2	7,100
51	Law Reform Commission (LRC)	1	5,481
42	Civil Service Training College	1	3,000
43	Eastern Technical University	1	2,870
44	Ernest Bai Koroma University of Science and Technology (Magburaka)	1	1,000
50	Kenema City Council	1	1

Table 4 (NPPA 2022)



PROCURING ENTITIES WITH HIGHEST VALUE OF PROCUREMENT ACTIVITIES EXECUTED AS IN THE 2022 APPROVED PROCUREMENT PLAN			
Sn	Name of MDA'S & Local Councils	Quantity	Value of Procurement Activity Executed as Planned (LE)
1	Sierra Leone Local Content Agency (SLCA)	19	19,189,370,400
2	National Mineral Agency (NMA)	17	6,464,303,554
3	Sierra Leone Free Education Project (SLFEP)	4	6,416,956,810
4	Sierra Leone Roads Authority (SLRA)	33	4,225,729,242
5	Freetown City Council (FCC)	57	3,777,244,620
6	Ministry of Works and Public Assets (MWPA)	9	2,951,201,463
7	Sierra Leone Regional Rice Value Chain	7	2,849,409,907
8	Moyamba District Council	18	2,133,714,457
9	National Electoral Commission (NEC)	29	1,937,960,464
10	Sierra Leone Correctional Service (SLCS)	33	1,814,209,294
11	Ministry of Defence (MOD)	10	1,602,056,114
12	Road Maintenance Fund Administration (RMFA)	14	1,242,780,184
13	Freetown Teachers College (FTC)	1	1,216,640,000
14	Ministry of Labour and Social Security (MLSS)	4	1,169,430,230
15	Ministry of Environment (MoE)	135	1,131,345,225
16	National Authorising Office (NAO)	17	1,069,375,889
17	Ministry of Fisheries and Marine Resources (MFMR)	1	994,700,000
18	Ministry of Finance (MOF)	3	612,847,294
19	National Commission for Social Action (NaCSA)	93	524,991,024
20	Sierra Leone Ports Authority (SLPA)	24	317,981,187
21	Office of the Ombudsman	10	229,774,621
22	Government Printing Department (GPD)	2	152,250,000
23	Smallholders Commercialization and Agribusiness Development Project (SCADEP)	3	100,734,086
24	Rokel Commercial Bank (RCB)	4	154,737,376
25	Right to Access Information Commission (RAIC)	4	153,152,250
26	Ministry of Planning and Economic Development (MOPED)	22	139,987,880
27	Public Private Partnership Unit (PPPU)	15	137,009,658
28	National Public Procurement Authority (NPPA)	1	108,757,800
29	Sierra Leone National Commission on Small Arms (SLenCSA)	25	102,481,300
30	Central Intelligence and Security Unit (CISU)	8	100,734,086
31	Sierra Leone Petroleum Directorate (PDSL)	2	88,041,125
32	Human Resource Management Office (HRMO)	18	78,202,378
33	Financial Intelligence Unit (FIU)	25	73,734,682
34	National Tourist Board (NTB)	1	55,200,000
35	Guma Valley Water Company (GVWC)	10	46,135,508
36	Sierra Leone Road Safety Authority (SLRSA)	7	45,543,036
37	Teaching Service Commission	1	44,446,345
38	Sierra Leone Police (SLP)	1	44,446,345
39	Western Area Rural District Council (WARD-C)	4	40,361,850
40	National Protected Area Authority (NPA)	1	36,765,084
41	Environmental Protection Agency (EPA)	56	34,151,857
42	Sierra Leone Extravative Industry Transparency Initiative (SLEITI)	5	32,002,966
43	Integrated Health Projects Administration Unit (IHPAU)	7	30,941,576
44	Small and Medium Enterprise Development Agency (SMEDA)	1	28,827,500
45	Njala University	1	21,175,324
46	National Social Security and Insurance Trust (NASSIT)	9	20,409,817
47	National Revenue Authority (NRA)	8	19,311,052
48	Agricultural Value Chain Development Program	24	18,759,789
49	Sierra Leone Pharmacy Board	3	17,238,719
50	Ministry of Political and Public Affairs (MPPA)	1	17,000,000
51	House of Parliament (HOP)	2	17,000,000
52	Bombali District Council	45	14,419,317
53	Sierra Leone Broadcasting Corporation (SLBC)	1	14,242,065
54	Sierra Leone Shipping Agency (SLSA)	1	13,961,250
55	College of Medicine and Allied Health Sciences (COMAHS)	4	13,543,298
56	Eastern Technical University	9	11,457,403
57	National Fire Force (NFF)	2	11,336,325
58	Independent Media Commission (IMC)	2	10,078,950
59	Project Fiduciary Management Unit (PFMU)	9	9,750,156
60	Petroleum Regulatory Agency (PRA)	24	7,458,311
61	Office of National Security (ONS)	3	6,936,035
62	Koidu New Sengbehun City Council (KNSCC)	49	5,437,796
63	Sierra Leone Standards Bureau (SLSB)	2	4,863,149
64	Bo District Council	30	4,201,498
65	Sierra Leone Agribusiness & Rice Value Chain Support Project (SLARIS)-Moyamba	4	3,668,885
66	Karene District Council	13	3,663,816
67	Pujehun District Council	15	3,453,199
68	Port Loko District Council	23	3,436,050
69	Institute of Public Administration and Management (IPAM)	3	3,362,015
70	Sierra Leone Civil Aviation Authority (SLCAA)	28	3,292,729
71	University of Sierra Leone (USL)	6	3,267,403
72	Anti-Corruption Commission (ACC)	3	3,125,352
73	Kenema District Council	5	3,014,522
74	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	6	3,012,685
75	Furubay College (FEC)	4	2,830,757
76	Tonkolili District Council	23	2,491,271
77	National Medical Supplies Agency (NMSA)	5	2,384,431
78	Bo City Council	27	2,148,458
79	Ministry of Tertiary and Higher Education (MTH)	4	2,024,148
80	Bonthe District Council	13	1,811,734
81	Koinadugu District Council	24	1,585,901
82	Tertiary Education Commission (TEC)	3	1,502,236
83	National Youth Service (NYS)	9	1,485,223
84	Bank of Sierra Leone (BSL)	10	1,418,124
85	Conservative Trust Fund	5	1,408,891
86	Ministry of Basic and Senior Secondary Education (MBSSE)	2	1,386,209
87	Electricity Distribution and Supply Authority (EDSA)	7	1,289,554
88	Makeni City Council	12	1,249,943
89	Audit Service Sierra Leone (ASSL)	10	1,127,420
90	Accountant General's Department (AGD)	7	963,657
91	Bonthe Municipal Council	13	919,921
92	Kambia District Council	4	916,600
93	Ministry of Lands, Housing and Country Planning (MLHCP)	16	906,458
94	Political Parties Registration Commission (PPRC)	2	780,595
95	Sierra Leone Road Transport Corporation (SLRTC)	2	692,330
96	Public Service Commission (PSC)	14	629,673
97	Cabinet Secretariat	4	629,322
98	Ministry of Social Welfare (MSW)	2	476,579
99	Legal Aid Board Sierra Leone	4	370,046
100	National Commission for Privatisation (NCP)	25	457,112
101	Local Government Service Commission (LGSC)	8	406,536
102	Public Sector Reform Unit (PSRU)	18	298,885
103	Sierra Leone Library Board (SLLB)	6	269,438
104	Human Right Commission Sierra Leone (HRCSL)	3	252,895
105	Sierra Leone Meteorological Agency	8	248,927
106	Office of the Chief Minister	7	248,523
107	Sierra Leone Maritime Administration (SLMA)	6	233,632
108	National Telecommunications Commission (NATCOM)	3	213,975
109	Ministry of Transport and Aviation (MTA)	3	207,309
110	National Disaster Management Agency (NDMA)	2	202,214
111	Ministry of Water Resources (MWR)	5	175,630
112	Sierra Leone Water Company (SALWACO)	5	175,260
113	Ministry of Energy (MOE)	1	100,000
114	Statistics Sierra Leone (SSL)	4	94,978
115	Ministry of Western Area	4	89,500
116	Ernest Bai Koroma University of Science and Technology (Magburaka)	10	86,050
117	Sierra Leone Insurance Commission (SLICOM)	15	85,736
118	Ministry of Local Government and Rural Development (MLGRD)	1	83,525
119	Kono District Council	7	79,508
120	Ministry of Trade and Industry (MTI)	2	65,800
121	Port Loko City Council	6	63,490
122	Civil Service Training College	5	61,029
123	Administrator & Registrar General's Office (OARG)	3	56,731
124	Ministry of Information and Communication (MIC)	1	41,000
125	National Minerals Agency (NMA)	1	36,225
126	National Commission for Democracy (NCD)	4	27,850
127	National Drug Law Enforcement Agency (NDLEA)	5	22,365
128	Electricity Generating and Transmission Company (EGTC)	3	21,985
129	Sierra Leone Embassy of the Islamic Republic of Iran	38	18,449
130	Sierra Leone Airport Authority (SLAA)	1	12,660
131	Sierra Leone Produce Marketing Company	1	9,700
132	Law Reform Commission (LRC)	1	8,061
133	Ministry of Sports (MOS)	1	5,190
134	Immigration Department	1	4,772

Table 5 (NPPA 2022)



HIGH USERS OF <i>INTERNATIONAL COMPETITIVE BIDDING</i> METHOD IN 2022			
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	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	3	440,064,281
2	Ministry of Defence (MOD)	3	332,530,253
3	National Electoral Commission (NEC)	14	254,840,842
4	Project Fudiciary Management Unit (PFMU)	1	141,494,630
5	Sierra Leone Police (SLP)	4	54,902,037
6	Sierra Leone Marintime Administration (SLMA)	1	32,860,983
7	National Medical Supplies Agency (NMSA)	7	18,643,075
8	National Social Security and Insurance Trust (NASSIT)	1	13,549,223
9	Agricultural Value Chain Development Program	5	11,428,514
10	National Fire Force (NFF)	1	11,266,365
11	Sierra Leone Road Safety Authority (SLRSA)	1	5,650,000
12	Anti-Corruption Commission (ACC)	1	2,583,250
13	Electricity Distribution and Supply Authority (EDSA)	1	784,068
14	National Revenue Authority (NRA)	1	300,128
15	Bank of Sierra Leone (BSL)	1	28,700

Table 6 (NPPA 2022)

PROCURING ENTITIES WITH HIGHEST USE BY VALUES OF SOLE SOURCE METHOD IN 2022			
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	Right to Access Information Commission (RAIC)	9	71,304,282
2	Small and Medium Enterprise Development Agency (SMEDA)	4	29,436,000
3	Ministry of Transport and Aviation (MTA)	3	19,886,950
4	Ministry of Health and Sanitation (MoHS)	1	12,358,033
5	National Civil Registration Authority (NCRA)	3	6,439,652
6	Accountant General'S Department (AGD)	3	3,267,317
7	Integrated Health Projects Administration Unit (IHPAU)	1	1,570,300
8	Bank of Sierra Leone (BSL)	1	830,552
9	Sierra Leone Commercial Bank (SLCB)	3	787,471
10	Project Fudiciary Management Unit (PFMU)	1	375,394
11	Fourah Bay College (FBC)	1	127,906
12	National Commission for Social Action (NaCSA)	1	112,524

Table 7 (NPPA 2022)

Procuring Entities that used Restricted Bidding Procurement Method in 2022			
Sn	Names of Procuring Entities	Number of Procurement Activities Executed using Restricted Bidding Method	Value of Procurement Activities Executed using Restricted Bidding Method (LE)
1	Sierra Leone Commercial Bank (SLCB)	1	1,380,921
2	Agricultural Value Chain Development Program	1	700,418
3	Ministry of Social Welfare (MSW)	1	92,400
4	Sierra Leone Correctional Service (SLCS)	1	4,834
5	Project Fudiciary Management Unit (PFMU)	1	1,594

Table 8 (NPPA 2022)



HIGH USERS OF NATIONAL COMPETITIVE BIDDING METHOD IN 2022			
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	Sierra Leone Roads Authority (SLRA)	8	41,774,023,366
2	Sierra Leone Free Education Project (SLFEP)	15	29,673,218,875
3	Ministry of Defence (MOD)	6	10,739,637,572
4	National Mineral Agency (NMA)	1	6,027,426,000
5	National Electoral Commission (NEC)	136	4,457,639,695
6	Freetown City Council (FCC)	15	3,776,238,077
7	Sierra Leone Correctional Service (SLCS)	48	3,634,884,010
8	Sierra Leone Regional Rice Value Chain	9	3,538,125,592
9	Sierra Leone Road Safety Authority (SLRSA)	10	2,983,279,170
10	Ministry of Works and Public Assets (MWPA)	6	2,960,345,656
11	Moyamba District Council	10	2,157,672,810
12	Freetown Teachers College (FTC)	6	2,095,833,750
13	Road Maintenance Fund Administration (RMFA)	5	1,894,641,397
14	Ministry of Fisheries and Marine Resources (MFMR)	3	1,660,300,000
15	Ministry of Labour and Social Security (MLSS)	4	1,169,712,970
16	Ministry of Environment (MoE)	135	1,144,600,000
17	National Medical Supplies Agency (NMSA)	7	641,335,550
18	Ministry of Finance (MOF)	4	613,652,294
19	National Emergency Medical Service	3	582,410,429
20	National Commission for Social Action (NaCSA)	95	540,517,963
21	University of Sierra Leone (USL)	10	348,392,521
22	Western Area Rural District Council (WARD-C)	2	198,014,498
23	Office of National Security (ONS)	6	196,572,013
24	Rokel Commercial Bank (RCB)	4	146,181,400
25	Sierra Leone Pharmacy Board	2	113,027,500
26	National Disaster Management Agency (NDMA)	4	110,835,714
27	National Public Procurement Authority (NPPA)	3	108,792,475
28	Environmental Protection Agency (EPA)	4	106,987,034
29	Sierra Leone Petroleum Directorate (PDSL)	1	104,880,000
30	Central Intelligence and Security Unit (CISU)	11	92,387,508
31	Independent Media Commission (IMC)	4	79,261,500
32	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	1	69,071,805
33	National Fertilizer Regulatory Agency (NaFRA)	4	58,870,682
34	Guma Valley Water Company (GVWC)	13	48,337,423
35	Sierra Leone Police (SLP)	3	27,433,391
36	National Revenue Authority (NRA)	5	20,745,650
37	Sierra Leone Ports Authority (SLPA)	4	18,213,044
38	Bombali District Council	13	14,427,916
39	Ministry of Transport and Aviation (MTA)	9	12,728,166
40	Sierra Leone Commercial Bank (SLCB)	3	12,491,568
41	Kambia District Council	23	12,244,649
42	Sierra Leone Investment & Export Promotion Agency (SLIEPA)	38	12,160,956
43	Eastern Technical University	9	11,457,403
44	Statistics Sierra Leone (SSL)	32	9,828,033
45	Project Fiduciary Management Unit (PFMU)	3	9,639,932
46	Ministry of Agriculture and Forestry (MAF)	2	9,012,475
47	Political Parties Registration Commission (PPRC)	5	8,929,180
48	Petroleum Regulatory Agency (PRA)	7	6,940,821
49	National Social Security and Insurance Trust (NASSIT)	8	6,860,594
50	Koidu New Sengbehun City Council (KNSSCC)	22	4,831,015
51	Electricity Distribution and Supply Authority (EDSA)	3	4,820,754
52	Agricultural Value Chain Development Program	5	4,123,450
53	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	9	3,970,808
54	Sierra Leone Maritime Administration (SLMA)	3	3,833,325
55	Kenema District Council	6	3,788,811
56	Sierra Leone Road Transport Corporation (SLRTC)	14	3,716,187
57	Karene District Council	8	3,366,235
58	Pujehun District Council	8	3,347,323
59	Bo District Council	3	3,284,176
60	Institute of Public Administration and Management (IPAM)	1	3,190,000
61	Port Loko District Council	5	3,169,492
62	Kenema City Council	8	3,139,763
63	Sierra Leone Agribusiness & Rice Value Chain Support Project (SLARIS)-Moyamba	2	3,010,141
64	Kailahun District Council	7	2,907,869
65	National Fire Force (NFF)	1	2,857,680
66	Port Loko City Council	4	2,829,718
67	Fourah Bay College (FBC)	4	2,630,757
68	Integrated Health Projects Administration Unit (IHPAU)	4	2,258,770
69	Tonkolili District Council	12	2,110,509
70	Ministry of Tertiary and Higher Education (MTHE)	4	2,024,148
71	Ministry of Social Welfare (MSW)	3	2,019,460
72	Bo City Council	9	1,919,871
73	National Youth Service (NYS)	6	1,782,680
74	Bonthe District Council	3	1,527,744
75	Immigration Department	3	1,522,500
76	Njala University	1	1,480,411
77	Ministry of Basic and Senior Secondary Education (MBSSE)	7	1,386,209
78	Audit Service Sierra Leone (ASSL)	4	1,381,338
79	Kono District Council	1	1,318,664
80	Human Resource Management Office (HRMO)	9	1,310,050
81	Koinadugu District Council	5	1,217,769
82	Makeni City Council	4	1,053,610
83	Accountant General's Department (AGD)	7	963,657
84	Bank of Sierra Leone (BSL)	5	809,360
85	Sierra Leone Produce Marketing Company	1	794,500
86	Directorate of Science, Technology and Innovation (DSTI)	1	770,631
87	Bonthe Municipal Council	4	741,141
88	Small and Medium Enterprise Development Agency (SMEDA)	1	728,900
89	Cabinet Secretariat	3	613,912
90	Legal Aid Board Sierra Leone	5	552,564
91	Anti-Corruption Commission (ACC)	7	542,082
92	National Youth Commission (NAYCOM)	4	255,433
93	National Insurance Company Limited (NIC)	1	276,000
94	Ministry of Energy (MOE)	2	220,000
95	SIERRA LEONE EMBASSY BERLIN, GERMANY	12	182,526
96	Sierra Leone Shipping Agency (SLSA)	24	174,624
97	Administrator & Registrar General's Office (OARG)	2	125,515
98	Ernest Bai Koroma University of Science and Technology (Magburaka)	1	8,683

Table 9 (NPPA 2022)



PROCURING ENTITIES WITH HIGHEST USE BY NUMBER OF REQUEST FOR QUOTATION (RFQ) METHOD IN 2022

Sn	Name of Procuring Entities	Number of Procurement Activities Executed using Request for Quotation Method (RFQ)	Value of Procurement Activities Executed using Request for Quotation Method (RFQ) (LE)
1	Sierra Leone Local Content Agency (SLLCA)	33	19,581,506,643
2	Sierra Leone Roads Authority (SLRA)	119	18,079,392,080
3	National Mineral Agency (NMA)	106	3,077,399,684
4	Sierra Leone Petroleum Directorate (PDSL)	15	2,617,104,424
5	House of Parliament (HOP)	72	2,521,489,620
6	Sierra Leone Airport Authority (SLAA)	174	2,329,805,713
7	National Authorising Office (NAO)	25	1,468,878,924
8	Sierra Leone Free Education Project (SLFEP)	8	1,274,778,874
9	Sierra Leone Road Safety Authority (SLRSA)	35	1,250,290,437
10	National Electoral Commission (NEC)	119	1,230,210,068
11	Ministry of Fisheries and Marine Resources (MFMR)	21	1,189,993,000
12	National Revenue Authority (NRA)	45	1,142,305,769
13	Ministry of Health and Sanitation (MoHS)	54	787,291,919
14	Sierra Leone Ports Authority (SLPA)	193	772,144,630
15	Ministry of Social Welfare (MSW)	33	764,197,521
16	National Tourist Board (NTB)	25	658,810,317
17	Ministry of Environment (MoE)	16	656,080,825
18	Right to Access Information Commission (RAIC)	18	633,438,222
19	Ministry of Labour and Social Security (MLSS)	12	545,765,960
20	National Emergency Medical Service	34	524,871,806
21	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	7	508,318,191
22	National Telecommunications Commission (NATCOM)	48	502,235,452
23	Guma Valley Water Company (GVWC)	54	481,074,352
24	Ministry of Finance (MOF)	75	445,546,199
25	National Sport Authority (NSA)	4	439,636,316
26	Teaching Service Commission	27	351,334,441
27	National Civil Registration Authority (NCRA)	26	350,596,384
28	Nuclear safety and Radiation Protection Agency (NSRPA)	24	324,303,575
29	Western Area Rural District Council (WARD-C)	29	316,667,456
30	Environmental Protection Agency (EPA)	93	262,637,786
31	College of Medicine and Allied Health Sciences (COMAHS)	18	261,477,632
32	Integrated Health Projects Administration Unit (IHPAU)	30	248,167,612
33	Office of the Ombudsman	12	247,444,621
34	National Protected Area Authority (NPAA)	6	247,360,844
35	National Minerals Agency (NMA)	2	231,036,225
36	Njala University	78	218,080,530
37	Rokel Commercial Bank (RCB)	104	209,449,363
38	Government Printing Department (GPD)	3	192,360,000
39	Office of National Security (ONS)	11	191,051,547
40	Central Intelligence and Security Unit (CISU)	18	183,851,897
41	Ministry of Defence (MOD)	14	172,129,272
42	Ministry of Gender and Children's Affairs (MGCA)	22	165,125,525
43	National Disaster Management Agency (NDMA)	9	153,716,120
44	Road Maintenance Fund Administration (RMFA)	17	144,559,445
45	Ministry of Planning and Economic Development (MOPED)	87	141,986,003
46	Ministry of Local Government and Rural Development (MLGRD)	4	139,813,525
47	Sierra Leone National Commission on Small Arms (SLNCSA)	29	106,772,000
48	Sierra Leone Investment & Export Promotion Agency (SLIEPA)	20	96,202,541
49	Moyamba District Council	20	96,054,022
50	National Fertilizer Regulatory Agency (NaFRA)	17	90,351,693
51	Office of the Vice President	23	78,743,807
52	Financial Intelligence Unit (FIU)	27	77,768,559
53	Human Resource Management Office (HRMO)	12	76,956,838
54	Sierra Leone Extrative Industry Transparency Initiative (SLEITI)	21	76,839,893
55	Sierra Leone Broadcasting Corporation [SLBC]	30	76,323,564
56	Sierra Leone Correctional Service (SLCS)	17	70,831,243
57	Freetown Teachers College (FTC)	1	63,936,500
58	Sierra Leone Pharmacy Board	19	60,668,355
59	Sierra Leone Standards Bureau (SLSB)	7	58,151,540
60	National Fire Force (NFF)	13	40,788,145
61	Tertiary Education Commission (TEC)	8	38,007,203
62	Conservative Trust Fund	6	34,105,891
63	Public Private Partnership Unit (PPPU)	11	32,525,519
64	Law Reform Commission (LRC)	12	29,573,585
65	Ministry of Political and Public Affairs (MPPA)	3	28,605,340
66	Small and Medium Enterprise Development Agency (SMEDA)	1	26,827,500
67	Sierra Leone Produce Marketing Company	12	20,493,422
68	Sierra Leone Road Transport Corporation (SLRTC)	63	15,617,976
69	Sierra Leone Civil Aviation Authority [SLCAA]	48	15,002,343
70	Sierra Leone Shipping Agency (SLSA)	21	14,093,265
71	Independent Media Commission (IMC)	6	10,078,950
72	National Commission for Democracy (NCD)	5	10,027,850
73	Bombali District Council	47	6,225,031
74	Freetown City Council (FCC)	113	5,236,011
75	National Social Security and Insurance Trust (NASSIT)	78	4,892,477
76	Sierra Leone Metrological Agency	29	4,396,574
77	Office of the Chief Minister	85	4,329,536
78	Petroleum Regulatory Agency (PRA)	28	3,911,011
79	Agricultural Value Chain Development Program	16	3,461,805
80	Sierra Leone Telecommunications Company (SIERRATEL)	2	3,176,700
81	Project Fiduciary Management Unit (PFMU)	6	2,867,433
82	Sierra Leone Commercial Bank (SLCB)	51	2,646,656
83	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	27	2,620,754
84	Bank of Sierra Leone (BSL)	42	1,986,984
85	Sierra Leone Maritime Administration (SLMA)	30	1,852,287
86	Electricity Generating and Transmission Company (EGTC)	79	1,804,599
87	Bo District Council	48	1,598,374
88	Ministry of Works and Public Assets (MWPA)	16	1,587,570
89	Ministry of Lands, Housing and Country Planning (MLHCP)	31	1,475,793
90	Kailahun District Council	34	1,038,511
91	Accountant General's Department (AGD)	18	990,991
92	Eastern Technical University	34	975,379
93	Human Right Commission Sierra Leone (HRCSL)	9	965,285
94	Administrator & Registrar General's Office (OARG)	10	887,429
95	Koidu New Sengbehun City Council (KNSCC)	41	883,214
96	Bo City Council	23	873,839
97	Sierra Leone Water Company (SALWACO)	20	843,862
98	Ministry of Basic and Senior Secondary Education (MBSSE)	13	839,077
99	National Youth Service (NYS)	18	824,361
100	Fourah Bay College (FBC)	19	823,630



101	Kono District Council	28	765,819
102	Koinadugu District Council	31	762,871
103	Ministry of Water Resources (MWR)	18	756,633
104	Audit Service Sierra Leone (ASSL)	25	727,392
105	Pujehun District Council	32	722,614
106	Ministry of Information and Communication (MIC)	11	664,938
107	Tonkolili District Council	16	663,317
108	Port Loko City Council	9	639,990
109	Public Service Commission (PSC)	14	629,673
110	National Commission for Privatisation (NCP)	38	625,857
111	Bonthe District Council	27	541,790
112	Local Government Service Commission (LGSC)	14	534,636
113	Ministry of Trade and Industry (MTI)	9	519,460
114	Kenema District Council	30	512,196
115	Public Sector Reform Unit (PSRU)	22	512,012
116	Statistics Sierra Leone (SSL)	37	492,905
117	National Commission for Social Action (NaCSA)	3	467,680
118	Ministry of Transport and Aviation (MTA)	7	448,549
119	Ministry of Internal Affairs (MIA)	7	440,554
120	National Youth Commission (NAYCOM)	15	426,913
121	Sierra Leone Agricultural Research Institute (SLARI)	12	391,537
122	Makeni City Council	11	389,333
123	Institute of Public Administration and Management (IPAM)	6	376,745
124	Port Loko District Council	30	359,503
125	Sierra Leone Police (SLP)	27	352,427
126	National Insurance Company Limited (NIC)	8	349,967
127	Sierra Leone Housing Corporation (SALHOC)	6	346,802
128	Kambia District Council	3	344,286
129	Political Parties Registration Commission (PPRC)	4	337,702
130	Ministry of Tertiary and Higher Education (MTHE)	4	332,100
131	Sierra Leone Library Board (SLLB)	9	316,248
132	Bonthe Municipal Council	13	308,780
133	Karene District Council	5	297,581
134	University of Sierra Leone (USL)	10	271,394
135	Independent Procurement Review Panel (IPRP)	5	245,705
136	National Public Procurement Authority (NPPA)	11	210,928
137	Immigration Department	4	190,922
138	Ministry of Western Area	6	186,500
139	Electricity Distribution and Supply Authority (EDSA)	3	158,025
140	National Drug Law Enforcement Agency (NDLEA)	12	153,203
141	Civil Service Training College	10	141,536
142	Sierra Leone Insurance Commission (SLICOM)	26	141,171
143	Office of the President	2	124,730
144	Ernest Bai Koroma University of Science and Technology (Magburaka)	12	122,050
145	Ministry of Energy (MOE)	2	118,644
146	National Commission for Persons with Disability -Sierra Leone	4	113,449
147	Legal Aid Board Sierra Leone	3	96,086
148	National Medical Supplies Agency (NMSA)	3	77,235
149	Kenema City Council	5	76,551
150	Cabinet Secretariat	2	67,335
151	Law Officers Department (LOD)	2	60,315
152	SIERRA LEONE EMBASSY IN CHINA	5	57,496
153	Ernest Bai Koroma University of Science and Technology (Makeni)	4	52,490
154	Directorate of Science, Technology and Innovation (DSTI)	1	23,950
155	Produce Monitoring Board (PMB)	1	18,751
156	Corporate Affairs Commission (CAC)	1	10,000
157	Sierra Leone Police (SLP)	1	7,560
158	Ministry of Sports (MOS)	1	5,190
159	Sierra Leone Regional Rice Value Chain	1	3,400
160	Ministry of Mines and Mineral Resources (MMMR)	4	-

Table 10 (NPPA 2022)



Procuring Entities with the Highest Number of Procurement Activities Executed using OTHER Methods (Direct Sourcing, Internal Memos, Proforma Invoice etc) in 2022			
Sn	Names of Procuring Entities	Number of Procurement Activities Executed using OTHER Methods (Direct Sourcing, Proforma Invoice etc)	Value of Procurement Activities Executed using OTHER Methods (Direct Sourcing, Proforma Invoice etc) (LE)
1	Small and Medium Enterprise Development Agency (SMEDA)	28	296,009,975
2	National Council for Technical Vocational and other Awards (NCTVA)	46	276,163,101
3	National Mineral Agency (NMA)	15	239,106,969
4	Decentralization Secretariat	24	127,182,644
5	Public Private Partnership Unit (PPPU)	8	105,181,807
6	Medical and Dental Council of Sierra Leone (MDCSL)	11	51,510,000
7	National Insurance Company Limited (NIC)	85	50,518,422
8	Ministry of Transport and Aviation (MTA)	2	42,347,604
9	Office of the Ombudsman	1	35,000,000
10	Sierra Leone Postal Services	20	32,755,614
11	Environmental Protection Agency (EPA)	1	29,026,000
12	Sierra Leone Produce Marketing Company	6	25,560,839
13	Project Fiduciary Management Unit (PFMU)	13	16,741,329
14	Law Reform Commission (LRC)	4	13,384,962
15	National Drug Law Enforcement Agency (NDLEA)	9	9,834,890
16	Ministry of Fisheries and Marine Resources (MFMR)	1	9,000,000
17	Eastern Technical University	1	8,625,000
18	Sierra Leone Pharmacy Board	4	7,824,692
19	Right to Access Information Commission (RAIC)	6	7,146,150
20	Sierra Leone Chancery, New York	57	5,972,217
21	Integrated Health Projects Administration Unit (IHPAU)	3	4,843,248
22	SIERRA LEONE EMBASSY IN CHINA	31	3,324,286
23	Sierra Leone Telecommunications Company (SIERRATEL)	5	3,015,786
24	National Electoral Commission (NEC)	5	2,846,840
25	National Public Procurement Authority (NPPA)	1	2,555,000
26	Office of the Vice President	1	1,552,500
27	National Commission for Social Action (NaCSA)	4	1,533,645
28	EMBASSY OF SIERRA LEONE IN BELGIUM	14	1,075,644
29	Fourah Bay College (FBC)	1	943,209
30	The Embassy of Sierra Leone in Washington, D.C	22	938,833
31	Sierra Leone Agribusiness & Rice Value Chain Support Project (SLARIS)-Moyamba	2	858,744
32	Office of the Chief Minister	7	617,869
33	SL CHANCERY - UNITED KINGDOM	11	529,372
34	SIERRA LEONE HIGH COMMISSION IN NIGERIA	51	499,400
35	National HIV/AIDS Secretariat	20	445,475
36	Sierra Leone Embassy of the Kingdom of Saudi Arabia	37	390,382
37	Statistics Sierra Leone (SSL)	4	373,451
38	Sierra Leone High Commission Ghana	10	337,318
39	Ministry of Water Resources (MWR)	4	316,974
40	National Fertilizer Regulatory Agency (NaFRA)	20	254,551
41	Agricultural Value Chain Development Program	1	203,490
42	SL CHANCERY - TURKEY	20	143,762
43	SIERRA LEONE EMBASSY BERLIN, GERMANY	10	87,293
44	Office of National Security (ONS)	1	74,768
45	Sierra Leone Ports Authority (SLPA)	7	74,182
46	Sierra Leone Shipping Agency (SLSA)	9	27,020
47	Audit Service Sierra Leone (ASSL)	3	22,313
48	Sierra Leone Embassy of the Islamic Republic of Iran	38	18,449
49	Sierra Leone High Commission (Ethiopia)	20	13,679
50	Sierra Leone Extractive Industry Transparency Initiative (SLEITI)	2	7,655
51	Office of the President	1	850
52	Sierra Leone Agricultural Research Institute (SLARI)	1	517
53	National Commission for Persons with Disability -Sierra Leone	1	105

Table 11 (NPPA 2022)



Execution of Procurement Activities Executed <i>without</i> Stating the Procurement Methods in 2022			
Sn	Name of MDA'S & Local Councils	Number of Procurement Activities Executed with NO Methods Available	Value of Procurement Activities Executed with NO Methods Available (LE)
1	Sierra Leone Regional Rice Value Chain	1	990,000,000
2	National Protected Area Authority (NPAA)	1	48,000,000
3	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	6	31,745,590
4	Public Private Partnership Unit (PPPU)	3	24,604,676
5	Small and Medium Enterprise Development Agency (SMEDA)	4	18,254,435
6	National Electoral Commission (NEC)	1	11,340,000
7	National Drug Law Enforcement Agency (NDLEA)	1	10,000,000
8	Njala University	1	5,555,555
9	Sierra Leone Embassy to the Republic of South Korea	52	2,385,201
10	National Commission for Social Action (NaCSA)	1	1,843,450
11	National Disaster Management Agency (NDMA)	1	1,650,000
12	National Mineral Agency (NMA)	2	1,500,016
13	National Council for Technical Vocational and other Awards (NCTVA)	3	1,010,500
14	Pujehun District Council	1	193,599
15	Kailahun District Council	1	170,100
16	Sierra Leone Ports Authority (SLPA)	1	115,500
17	National Youth Commission (NAYCOM)	1	107,649
18	Sierra Leone Metrological Agency	3	83,957
19	Ministry of Social Welfare (MSW)	1	60,000
20	Law Officers Department (LOD)	1	53,665
21	Audit Service Sierra Leone (ASSL)	1	34,875
22	Teaching Service Commission	1	10,500
23	Statistics Sierra Leone (SSL)	2	8,550
24	National Insurance Company Limited (NIC)	1	5,670
25	Integrated Health Projects Administration Unit (IHPAU)	2	4,725
26	Law Reform Commission (LRC)	1	3,001

Table 12 (NPPA 2022)



PROCUREMENT OF GOODS BY PROCURING ENTITIES IN 2022

Sn	Names of Procuring Entities	Quantity of Goods Procured	Value of Goods Procured (LE)
1	Sierra Leone Local Content Agency (SLLCA)	23	19,508,190,963
2	Sierra Leone Free Education Project (SLFEP)	11	15,529,292,132
3	Ministry of Defence (MOD)	19	11,151,601,629
4	Sierra Leone Road Safety Authority (SLRSA)	37	3,826,661,632
5	Freetown City Council (FCC)	71	3,776,951,522
6	Sierra Leone Regional Rice Value Chain	4	3,563,380,808
7	National Electoral Commission (NEC)	174	2,469,404,877
8	Sierra Leone Airport Authority (SLAA)	161	2,312,146,081
9	Sierra Leone Correctional Service (SLCS)	56	2,215,541,634
10	National Mineral Agency (NMA)	79	1,918,041,668
11	Moyamba District Council	12	1,412,256,271
12	Sierra Leone Roads Authority (SLRA)	12	1,353,994,062
13	Ministry of Fisheries and Marine Resources (MFMR)	11	1,249,318,000
14	National Authorising Office (NAO)	15	1,227,026,156
15	Ministry of Labour and Social Security (MLSS)	9	1,119,630,960
16	Sierra Leone Petroleum Directorate (PDSL)	5	1,008,072,181
17	Ministry of Finance (MOF)	43	954,934,508
18	Freetown Teachers College (FTC)	6	943,130,250
19	Road Maintenance Fund Administration (RMFA)	16	894,602,139
20	National Emergency Medical Service	19	803,723,065
21	Sierra Leone Ports Authority (SLPA)	190	789,863,255
22	National Medical Supplies Agency (NMSA)	11	652,746,473
23	National Revenue Authority (NRA)	33	632,208,181
24	Ministry of Social Welfare (MSW)	14	503,381,069
25	Guma Valley Water Company (GVWC)	58	484,115,020
26	House of Parliament (HOP)	49	474,008,362
27	National Telecommunications Commission (NATCOM)	21	471,069,457
28	National Sport Authority (NSA)	4	439,636,316
29	National Commission for Social Action (NaCSA)	10	414,913,480
30	Office of National Security (ONS)	16	380,460,938
31	Rokel Commercial Bank (RCB)	108	355,630,763
32	Ministry of Health and Sanitation (MoHS)	21	322,447,899
33	Ministry of Works and Public Assets (MWPA)	9	311,300,297
34	National Civil Registration Authority (NCRA)	27	275,983,136
35	College of Medicine and Allied Health Sciences (COMAHS)	18	261,477,632
36	Central Intelligence and Security Unit (CISU)	26	260,570,571
37	Ministry of Environment (MoE)	12	256,740,000
38	National Council for Technical Vocational and other Awards (NCTVA)	40	244,145,492
39	Right to Access Information Commission (RAIC)	9	236,805,976
40	Western Area Rural District Council (WARD-C)	24	231,821,956
41	National Minerals Agency (NMA)	1	231,000,000
42	Njala University	76	224,880,207
43	National Protected Area Authority (NPAA)	5	213,542,094
44	Office of the Ombudsman	6	179,668,000
45	Sierra Leone Pharmacy Board	16	173,674,982
46	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	6	170,106,321
47	National Disaster Management Agency (NDMA)	11	167,599,620
48	Environmental Protection Agency (EPA)	56	162,348,144
49	Small and Medium Enterprise Development Agency (SMEDA)	15	110,862,260
50	Integrated Health Projects Administration Unit (IHPAU)	27	95,877,847
51	Government Printing Department (GPD)	2	94,110,000
52	Nuclear safety and Radiation Protection Agency (NSRPA)	9	93,013,525
53	Office of the Vice President	19	79,294,082
54	Financial Intelligence Unit (FIU)	23	77,710,689
55	Human Resource Management Office (HRMO)	7	77,420,913
56	Ministry of Local Government and Rural Development (MLGRD)	2	76,083,525
57	Public Private Partnership Unit (PPPU)	13	75,079,120
58	Ministry of Transport and Aviation (MTA)	18	74,375,960
59	National Fertilizer Regulatory Agency (NaFRA)	28	73,402,050
60	Sierra Leone Broadcasting Corporation [SLBC]	29	69,259,689
61	Sierra Leone Investment & Export Promotion Agency (SLIEPA)	14	67,285,789
62	Decentralization Secretariat	12	63,292,200
63	Sierra Leone Standards Bureau (SLSB)	7	58,151,540
64	National Fire Force (NFF)	15	54,912,190
65	Sierra Leone Produce Marketing Company	15	46,774,407
66	Sierra Leone Police (SLP)	28	45,595,560
67	Medical and Dental Council of Sierra Leone (MDCSL)	9	43,036,000
68	National Tourist Board (NTB)	4	38,852,336
69	Law Reform Commission (LRC)	12	37,303,103
70	Sierra Leone Extraterritorial Industry Transparency Initiative (SLEITI)	12	35,026,719
71	Sierra Leone Maritime Administration (SLMA)	18	34,286,788
72	Conservative Trust Fund	6	34,105,891
73	Sierra Leone Postal Services	16	27,954,661
74	Eastern Technical University	41	20,879,572
75	Independent Media Commission (IMC)	5	20,339,450
76	Agricultural Value Chain Development Program	20	17,651,499
77	National Drug Law Enforcement Agency (NDLEA)	14	17,272,370
78	Sierra Leone Road Transport Corporation (SLRTC)	67	17,214,035
79	Sierra Leone Commercial Bank (SLCB)	48	16,993,986
80	National Insurance Company Limited (NIC)	85	16,017,743
81	Sierra Leone National Commission on Small Arms (SLeNCSA)	6	15,603,800
82	Sierra Leone Shipping Agency (SLSA)	39	14,156,464
83	Sierra Leone Civil Aviation Authority [SLCAA]	29	12,688,620
84	Petroleum Regulatory Agency (PRA)	31	10,723,491
85	National Social Security and Insurance Trust (NASSIT)	68	10,250,928
86	National Commission for Democracy (NCD)	5	10,027,850
87	Political Parties Registration Commission (PPRC)	6	9,057,471
88	Ministry of Agriculture and Forestry (MAF)	2	9,012,475
89	Electricity Distribution and Supply Authority (EDSA)	6	5,314,393
90	Sierra Leone Metrological Agency	10	3,980,389
91	Project Fiduciary Management Unit (PFMU)	7	3,724,158
92	Sierra Leone Telecommunications Company (SIERRATEL)	6	3,357,486
93	Office of the Chief Minister	56	3,143,887
94	SIERRA LEONE EMBASSY IN CHINA	28	3,015,323
95	University of Sierra Leone (USL)	15	2,768,367



96	National Public Procurement Authority (NPPA)	11	2,762,928
97	Kenema District Council	24	2,747,244
98	National Youth Service (NYS)	19	2,467,065
99	Sierra Leone Embassy to the Republic of South Korea	45	2,333,317
100	Pujehun District Council	24	2,298,908
101	Bank of Sierra Leone (BSL)	37	2,239,117
102	Ministry of Basic and Senior Secondary Education (MBSSE)	15	2,051,578
103	Port Loko City Council	7	1,858,554
104	Koidu New Sengbehun City Council (KNSCC)	34	1,849,496
105	Tonkolili District Council	18	1,808,040
106	Audit Service Sierra Leone (ASSL)	21	1,790,235
107	Fourah Bay College (FBC)	14	1,630,483
108	Tertiary Education Commission (TEC)	6	1,615,453
109	Kambia District Council	8	1,614,180
110	Electricity Generating and Transmission Company (EGTC)	68	1,598,718
111	Immigration Department	5	1,552,422
112	Sierra Leone Agribusiness & Rice Value Chain Support Project (SLARIS)-Moyamba	3	1,541,262
113	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	12	1,435,130
114	Kailahun District Council	29	1,394,537
115	Ministry of Tertiary and Higher Education (MTHE)	3	1,320,348
116	Statistics Sierra Leone (SSL)	38	1,310,918
117	Port Loko District Council	13	1,183,030
118	Koinadugu District Council	25	1,123,214
119	Makeni City Council	8	1,094,273
120	EMBASSY OF SIERRA LEONE IN BELGIUM	14	1,075,644
121	Sierra Leone Chancery, New York	13	1,010,322
122	Kenema City Council	6	992,235
123	Human Right Commission Sierra Leone (HRCSL)	5	900,555
124	Administrator & Registrar General's Office (OARG)	9	884,283
125	Accountant General's Department (AGD)	9	855,069
126	Directorate of Science, Technology and Innovation (DSTI)	2	794,581
127	Ministry of Lands, Housing and Country Planning (MLHCP)	19	791,858
128	Bo City Council	17	764,649
129	Ministry of Planning and Economic Development (MOPED)	29	725,903
130	Legal Aid Board Sierra Leone	8	648,650
131	Ministry of Water Resources (MWR)	11	628,151
132	Cabinet Secretariat	3	613,912
133	National Youth Commission (NAYCOM)	12	573,117
134	Public Service Commission (PSC)	12	558,673
135	Sierra Leone Water Company (SALWACO)	14	554,172
136	National Commission for Privatisation (NCP)	27	543,571
137	Anti-Corruption Commission (ACC)	7	542,082
138	Ministry of Trade and Industry (MTI)	8	457,260
139	Local Government Service Commission (LGSC)	10	453,050
140	Sierra Leone Embassy of the Kingdom of Saudi Arabia	37	390,382
141	Sierra Leone Agricultural Research Institute (SLARI)	11	359,414
142	Bombali District Council	29	336,235
143	Institute of Public Administration and Management (IPAM)	5	307,223
144	Karene District Council	3	295,141
145	Ministry of Information and Communication (MIC)	4	277,393
146	Bo District Council	17	262,687
147	SIERRA LEONE EMBASSY BERLIN, GERMANY	20	259,952
148	Ministry of Gender and Children's Affairs (MGCA)	6	252,975
149	Office of the President	3	250,824
150	Ministry of Energy (MOE)	3	239,144
151	SIERRA LEONE HIGH COMMISSION IN NIGERIA	26	236,634
152	Bonthe District Council	16	222,555
153	Bonthe Municipal Council	9	203,800
154	Sierra Leone Housing Corporation (SALHOC)	2	198,000
155	Independent Procurement Review Panel (IPRP)	3	183,580
156	Kono District Council	6	178,350
157	Public Sector Reform Unit (PSRU)	13	156,956
158	SL CHANCERY - UNITED KINGDOM	4	142,805
159	Sierra Leone Library Board (SLLB)	3	140,385
160	Ministry of Internal Affairs (MIA)	3	139,158
161	Ernest Bai Koroma University of Science and Technology (Magburaka)	13	130,733
162	Civil Service Training College	7	117,136
163	Ministry of Western Area	4	116,000
164	The Embassy of Sierra Leone in Washington, D.C	2	107,314
165	Sierra Leone Insurance Commission (SLICOM)	17	101,393
166	National Commission for Persons with Disability -Sierra Leone	4	94,650
167	National Hiv/Aids Secretariate	10	86,706
168	Sierra Leone High Commission Ghana	3	66,293
169	Ernest Bai Koroma University of Science and Technology (Makeni)	4	52,490
170	SL CHANCERY - TURKEY	7	44,065
171	Produce Monitoring Board (PMB)	1	18,751
172	Sierra Leone Embassy of the Islamic Republic of Iran	38	18,449
173	Sierra Leone High Commission (Ethiopia)	20	13,679
174	Corporate Affairs Commission (CAC)	1	10,000
175	Teaching Service Commission	1	8,880
176	Sierra Leone Police (SLP)	1	7,560
177	Ministry of Sports (MOS)	1	5,190
178	Ministry of Mines and Mineral Resources (MMMR)	3	-

Table 13 (NPPA 2022)



PROCUREMENT OF WORKS BY PROCURING ENTITIES IN 2022			
Sn	Names of Procuring Entities	Number of Works procured	Value of Works procured (LE)
1	Sierra Leone Roads Authority (SLRA)	111	58,192,255,383
11	Sierra Leone Free Education Project (SLFEP)	10	13,045,805,710
21	Ministry of Works and Public Assets (MWPA)	7	2,642,120,338
40	Sierra Leone Correctional Service (SLCS)	3	1,417,765,248
56	Freetown Teachers College (FTC)	1	1,216,640,000
57	Sierra Leone Regional Rice Value Chain	1	959,206,140
8	Moyamba District Council	13	575,264,830
47	Ministry of Labour and Social Security (MLSS)	2	545,145,000
35	Sierra Leone Road Safety Authority (SLRSA)	4	259,390,000
36	Western Area Rural District Council (WARD-C)	4	212,908,998
6	National Electoral Commission (NEC)	22	209,689,230
30	National Emergency Medical Service	5	141,231,162
41	National Mineral Agency (NMA)	3	140,390,000
48	National Authorising Office (NAO)	2	138,812,000
2	National Commission for Social Action (NaCSA)	91	123,179,838
58	Right to Access Information Commission (RAIC)	1	108,405,000
42	Ministry of Fisheries and Marine Resources (MFMR)	3	105,700,000
59	Government Printing Department (GPD)	1	98,250,000
60	Ministry of Defence (MOD)	1	92,475,000
49	National Civil Registration Authority (NCRA)	2	81,052,900
43	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	3	69,996,955
16	Guma Valley Water Company (GVWC)	9	45,296,755
3	Bombali District Council	23	20,086,694
12	National Social Security and Insurance Trust (NASSIT)	10	14,187,897
7	Kambia District Council	17	10,885,283
44	Project Fiduciary Management Unit (PFMU)	3	8,415,747
61	Ministry of Local Government and Rural Development (MLGRD)	1	7,600,000
62	Integrated Health Projects Administration Unit (IHPAU)	1	5,622,750
37	Sierra Leone Airport Authority (SLAA)	4	5,309,836
9	Bo District Council	12	4,172,233
31	Statistics Sierra Leone (SSL)	5	3,975,400
13	Karene District Council	10	3,368,675
4	Koidu New Sengbehun City Council (KNSCC)	23	3,328,560
22	Kailahun District Council	7	2,618,233
63	Anti-Corruption Commission (ACC)	1	2,583,250
14	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	10	2,302,922
23	Kenema City Council	7	2,224,078
5	Freetown City Council (FCC)	23	2,027,059
10	Bo City Council	11	1,897,821
17	Bonthe District Council	8	1,797,039
38	Fourah Bay College (FBC)	4	1,536,454
64	Small and Medium Enterprise Development Agency (SMEDA)	1	1,506,000
25	Kenema District Council	6	1,505,503
15	Pujehun District Council	10	1,447,695
50	Port Loko City Council	2	1,099,134
26	Bonthe Municipal Council	6	842,141
24	Sierra Leone Civil Aviation Authority [SLCAA]	7	817,724
18	Tonkolili District Council	8	723,252
27	Koinadugu District Council	6	545,055
28	Bank of Sierra Leone (BSL)	6	417,390
65	Human Resource Management Office (HRMO)	1	394,980
32	Makeni City Council	5	345,170
33	National Revenue Authority (NRA)	5	340,605
66	Agricultural Value Chain Development Program	1	330,700
29	Sierra Leone Ports Authority (SLPA)	6	249,198
19	Kono District Council	8	187,105
20	Port Loko District Council	8	186,673
51	Office of the Chief Minister	2	184,000
45	Law Officers Department (LOD)	3	113,980
52	SIERRA LEONE EMBASSY IN CHINA	2	107,190
53	Njala University	2	105,552
67	Ministry of Information and Communication (MIC)	1	94,950
68	Petroleum Regulatory Agency (PRA)	1	93,075
69	Road Maintenance Fund Administration (RMFA)	1	90,000
70	Ministry of Basic and Senior Secondary Education (MBSSE)	1	86,000
39	Sierra Leone Commercial Bank (SLCB)	4	85,445
54	National Council for Technical Vocational and other Awards (NCTVA)	2	66,450
34	Sierra Leone Shipping Agency (SLSA)	5	59,533
71	National Telecommunications Commission (NATCOM)	1	59,146
72	National Minerals Agency (NMA)	1	36,225
73	Office of the Vice President	1	36,000
74	Teaching Service Commission	1	34,020
75	Ministry of Water Resources (MWR)	1	29,940
76	Ministry of Tertiary and Higher Education (MTHE)	1	27,090
77	Human Right Commission Sierra Leone (HRCSL)	1	25,300
78	Nuclear safety and Radiation Protection Agency (NSRPA)	1	25,250
55	Environmental Protection Agency (EPA)	2	25,116
79	Sierra Leone Agricultural Research Institute (SLARI)	1	22,890
80	Sierra Leone Library Board (SLLB)	1	15,835
81	Ministry of Western Area	1	15,500
82	Accountant General's Department (AGD)	1	15,000
83	Decentralization Secretariat	1	15,000
46	Electricity Generating and Transmission Company (EGTC)	3	12,261
84	Sierra Leone Water Company (SALWACO)	1	9,410
85	Sierra Leone Metrological Agency	1	6,000
86	National Disaster Management Agency (NDMA)	1	5,000
87	Ministry of Lands, Housing and Country Planning (MLHCP)	1	4,985
88	Sierra Leone Pharmacy Board	1	2,628
89	Financial Intelligence Unit (FIU)	1	1,390
90	Political Parties Registration Commission (PPRC)	1	160
91	Sierra Leone Housing Corporation (SALHOC)	1	-

Table 14 (NPPA 2022)



PROCUREMENT OF SERVICES BY PROCURING ENTITIES IN 2022

Sn	Names of Procuring Entities	Quantity	Value of Services Procured (LE)
1	National Mineral Agency (NMA)	42	7,287,001,000
2	National Electoral Commission (NEC)	79	3,277,783,337
3	Sierra Leone Free Education Project (SLFEP)	2	2,372,899,907
4	House of Parliament (HOP)	23	2,047,481,258
5	Sierra Leone Petroleum Directorate (PDSL)	11	1,713,912,245
6	Ministry of Environment (MoE)	139	1,543,940,825
7	Ministry of Fisheries and Marine Resources (MFMR)	11	1,504,275,000
8	Road Maintenance Fund Administration (RMFA)	5	1,144,708,703
9	Smallholders Commercialization and Agricbusiness Development Project (SCADEP)	8	809,096,589
10	National Tourist Board (NTB)	21	619,957,981
11	National Revenue Authority (NRA)	14	530,802,760
12	Ministry of Health and Sanitation (MoHS)	34	477,202,053
13	Right to Access Information Commission (RAIC)	23	366,677,678
14	Teaching Service Commission	26	351,302,041
15	University of Sierra Leone (USL)	5	345,895,547
16	Sierra Leone Roads Authority (SLRA)	4	307,566,000
17	Moyamba District Council	5	266,205,731
18	Ministry of Social Welfare (MSW)	24	262,988,312
19	Small and Medium Enterprise Development Agency (SMEDA)	22	258,888,550
20	Environmental Protection Agency (EPA)	40	236,277,560
21	Nuclear safety and Radiation Protection Agency (NSRPA)	14	231,264,800
22	National Emergency Medical Service	13	162,328,007
23	Project Fiduciary Management Unit (PFMU)	15	158,980,406
24	Integrated Health Projects Administration Unit (IHPAU)	12	155,344,058
25	Ministry of Gender and Children's Affairs (MGCA)	16	154,872,550
26	Sierra Leone Road Safety Authority (SLRSA)	5	153,167,975
27	Ministry of Planning and Economic Development (MOPED)	58	141,260,100
28	National Public Procurement Authority (NPPA)	4	108,795,475
29	Ministry of Finance (MOF)	36	104,263,985
30	National Authorising Office (NAO)	8	103,040,768
31	Office of the Ombudsman	7	102,776,621
32	National Disaster Management Agency (NDMA)	2	98,597,214
33	Sierra Leone National Commission on Small Arms (SLenCSA)	23	91,168,200
34	Public Private Partnership Unit (PPPU)	9	87,232,882
35	National Protected Area Authority (NPAA)	2	81,818,750
36	National Fertilizer Regulatory Agency (NaFRA)	13	76,074,876
37	Sierra Leone Local Content Agency (SLLCA)	10	73,315,680
38	Sierra Leone Correctional Service (SLCS)	7	72,413,205
39	Western Area Rural District Council (WARD-C)	3	69,951,000
40	Independent Media Commission (IMC)	5	69,001,000
41	Decentralization Secretariat	11	63,875,444
42	Ministry of Local Government and Rural Development (MLGRD)	1	56,130,000
43	Ministry of Labour and Social Security (MLSS)	5	50,702,970
44	Sierra Leone Extrative Industry Transparency Initiative (SLEITI)	11	41,820,829
45	Sierra Leone Investment & Export Promotion Agency (SLIEPA)	44	41,077,708
46	Sierra Leone Police (SLP)	6	37,092,295
47	Tertiary Education Commission (TEC)	2	36,391,750
48	National Insurance Company Limited (NIC)	10	35,132,317
49	National Council for Technical Vocational and other Awards (NCTVA)	7	32,961,659
50	National Telecommunications Commission (NATCOM)	26	31,106,848
51	Ministry of Political and Public Affairs (MPPA)	3	28,605,340
52	Central Intelligence and Security Unit (CISU)	3	15,668,833
53	Sierra Leone Airport Authority (SLAA)	9	12,349,796
54	Ministry of Works and Public Assets (MWPA)	6	8,512,590
55	Medical and Dental Council of Sierra Leone (MDCSL)	2	8,474,000
56	Sierra Leone Pharmacy Board	8	7,842,937
57	National Medical Supplies Agency (NMSA)	6	7,309,387
58	Office of National Security (ONS)	2	7,237,390
59	Sierra Leone Broadcasting Corporation [SLBC]	1	7,063,875
60	National Commission for Social Action (NaCSA)	3	6,381,944
61	Law Reform Commission (LRC)	5	5,658,445
62	Sierra Leone Regional Rice Value Chain	6	5,542,044
63	Statistics Sierra Leone (SSL)	32	5,416,621
64	Sierra Leone Chancery, New York	44	4,961,895
65	Sierra Leone Postal Services	4	4,800,953
66	Accountant General's Department (AGD)	18	4,351,896
67	Sierra Leone Maritime Administration (SLMA)	16	4,259,807
68	Office of the Vice President	9	3,438,516
69	Institute of Public Administration and Management (IPAM)	2	3,259,522
70	Ministry of Foreign Affairs and International Cooperations (MoFAIC)	14	2,853,510
71	Sierra Leone Telecommunications Company (SIERRATEL)	1	2,835,000
72	National Drug Law Enforcement Agency (NDLEA)	8	2,715,723
73	Freetown City Council (FCC)	34	2,495,507
74	Sierra Leone Agribusiness & Rice Value Chain Support Project (SLARIS)-Moyamba	1	2,327,623
75	Port Loko District Council	14	2,159,292
76	Sierra Leone Road Transport Corporation (SLRTC)	10	2,120,127
77	Agricultural Value Chain Development Program	7	1,935,478
78	Kono District Council	15	1,719,028
79	Office of the Chief Minister	34	1,619,518
80	Sierra Leone Civil Aviation Authority [SLCAA]	12	1,495,999
81	Fourah Bay College (FBC)	7	1,358,565
82	Ministry of Transport and Aviation (MTA)	3	1,035,309
83	Ministry of Tertiary and Higher Education (MTHE)	4	1,008,810
84	Bank of Sierra Leone (BSL)	6	999,088
85	National Social Security and Insurance Trust (NASSIT)	9	863,469
86	The Embassy of Sierra Leone in Washington, D.C	20	831,519
87	Ministry of Lands, Housing and Country Planning (MLHCP)	11	678,950
88	Koidu New Sengbehun City Council (KNSCC)	6	536,174
89	Pujehun District Council	7	516,933
90	Port Loko City Council	4	512,020
91	Sierra Leone Metrological Agency	21	494,142
92	Human Resource Management Office (HRMO)	13	450,995
93	Electricity Distribution and Supply Authority (EDSA)	1	448,454
94	Bo District Council	22	447,630
95	Sierra Leone Ports Authority (SLPA)	9	434,903
96	Ministry of Water Resources (MWR)	10	415,516
97	SL CHANCERY - UNITED KINGDOM	7	386,567
98	Audit Service Sierra Leone (ASSL)	12	375,682
99	National HIV/Aids Secretariate	10	358,769
100	Public Sector Reform Unit (PSRU)	9	355,057



101	Koinadugu District Council	5	312,371
102	Ministry of Internal Affairs (MIA)	4	301,396
103	Ministry of Information and Communication (MIC)	6	292,595
104	Sierra Leone Water Company (SALWACO)	5	280,280
105	Sierra Leone High Commission Ghana	7	271,025
106	SIERRS LEONE HIGH COMMISSION IN NIGERIA	25	262,766
107	SIERRA LEONE EMBASSY IN CHINA	6	259,269
108	National Youth Commission (NAYCOM)	8	246,878
109	Tonkolili District Council	2	242,535
110	Bombali District Council	8	230,018
111	Sierra Leone Commercial Bank (SLCB)	6	227,185
112	Ministry of Defence (MOD)	3	220,468
113	Political Parties Registration Commission (PPRC)	2	209,251
114	Electricity Generating and Transmission Company (EGTC)	8	193,620
115	Eastern Technical University	3	178,210
116	Immigration Department	2	161,000
117	Sierra Leone Library Board (SLLB)	5	160,028
118	Sierra Leone Housing Corporation (SALHOC)	3	148,802
119	National Youth Service (NYS)	5	139,977
120	Bo City Council	4	131,241
121	Njala University	2	130,737
122	Administrator & Registrar General's Office (OARG)	3	128,660
123	Kailahun District Council	6	103,710
124	SL CHANCERY - TURKEY	13	99,696
125	Ministry of Energy (MOE)	1	99,500
126	Kambia District Council	1	89,472
127	Ministry of Basic and Senior Secondary Education (MBSSE)	4	87,708
128	National Commission for Privatisation (NCP)	11	82,286
129	Local Government Service Commission (LGSC)	4	81,586
130	Sierra Leone Shipping Agency (SLSA)	10	78,912
131	Sierra Leone Produce Marketing Company	4	74,355
132	Public Service Commission (PSC)	2	71,000
133	Cabinet Secretariat	2	67,335
134	Office of the President	2	66,630
135	Ministry of Trade and Industry (MTI)	1	62,200
136	Independent Procurement Review Panel (IPRP)	2	62,125
137	Financial Intelligence Unit (FIU)	3	56,480
138	Ministry of Western Area	1	55,000
139	Sierra Leone Embassy to the Republic of South Korea	7	51,885
140	Bonthe District Council	6	49,940
141	Kenema District Council	6	48,261
142	Sierra Leone Insurance Commission (SLICOM)	9	39,778
143	Human Right Commission Sierra Leone (HRCSL)	3	39,430
144	Petroleum Regulatory Agency (PRA)	3	35,266
145	Civil Service Training College	3	24,400
146	National Commission for Persons with Disability -Sierra Leone	1	18,904
147	SIERRA LEONE EMBASSY BERLIN, GERMANY	2	9,867
148	Sierra Leone Agricultural Research Institute (SLARI)	1	9,750
149	Bonthe Municipal Council	2	3,980
150	Makeni City Council	2	3,500
151	Ministry of Mines and Mineral Resources (MMMR)	1	-

Table 15 (NPPA 2022)



THE TOP MOST CONTRACTED SUPPLIERS/CONTRACTORS/CONSULTANTS IN 2022			
Sn	Names of Suppliers/Contractors/Consultants	Quantity	Total Value of Procurement Activities (Le)
1	WORLDPLAS SL LIMITED	1	20,452,996,920
2	HEMOJO ENTERPRISE	5	18,996,772,750
3	BROAD ENGINEERING & CONSTRUCTION COMPANY (SL) LIMITED	1	15,752,057,970
4	SUCCESSFUL ENTERPRISE	1	6,027,426,000
5	RADAR PROCUREMENT AND GENERAL TRADING	8	4,909,132,302
6	KIS Procurement and Supply	2	4,638,828,800
7	UNIQUE SOLUTIONS COMPANY	1	4,473,718,230
8	OFFICE WORLD GROUP	1	3,772,305,900
9	Bullon CONSTRUCTION and General services SL LIMITED	1	3,265,754,000
10	Office solution	3	2,937,726,252
11	HARSIA ENTERPRISE	1	2,773,370,000
12	UNIQUE SOLUTIONS COMPANY	1	2,761,945,682
13	MEEK SOLUTIONS	10	2,646,341,871
14	ULTIMATE A & B INVESTMENT LIMITED GENERAL MERCHANDISE	1	2,514,210,000
15	LOMTIBUL CONSTRUCTION (SL) LIMITED	1	2,372,748,000
16	HM & A CONSTRUCTION LTD	1	2,281,438,500
17	ASSIL TRADING & CONSTRUCTION	1	2,197,954,000
18	TEES SHOPPING CENTER	1	2,185,234,000
19	MATAI INVESTMENT ENGINEERING AND GENERAL SERVICES	1	1,973,418,800
20	RAM JALLOH BUILDING CONSTRUCTION AND GENERAL SERVICES	1	1,879,383,723
21	Hayat Autospare	1	1,787,600,000
22	AFKAN construction (SL) LIMITED	2	1,566,746,685
23	PHYLOMATT CONSTRUCTION & GENERAL SERVICES	1	1,512,916,260
24	MAK ENTERPRISE	7	1,410,245,910
25	S-3 Services	1	1,397,371,500
26	CINDERELLA TRAVEL AND TOURS	14	1,382,164,163
27	MOAFA GENERAL SERVICES	2	1,381,355,058
28	MINKIM ENTERPRISE	1	1,275,241,281
29	SHALIMAR TRADING	1	1,121,000,000
30	R & Z INTERNATIONAL LIMITED	1	1,120,307,600
31	KINGS ELECTRICALS & ELECTRONICS	1	1,035,000,000
32	DIMA CONSTRUCTION ENTERPRIS	1	994,700,000
33	GLOBAL HUB AGRIBUSINESS LIMITED	1	990,000,000
34	Yoni Commercial Enterprise	8	983,116,355
35	AMINATA FRAZER CONSTRUCTION AND GENERAL SERVICES	2	959,230,140
36	DELS ENTERPRISES	6	918,607,506
37	NAMISA ENTERPRISE	3	869,240,000
38	GREEN LIFE INVESTMENT	2	835,648,691
39	FODAY BARRIE GARAGE	2	832,232,160
40	DAVEE SIGN	1	823,300,000
41	UNIQUE AND LOGISTICS SUPPLY	1	795,100,000
42	SPEEDWING INVESTMENT (SL) LIMITED AND JOHN MICHEAL MOTORS5	1	772,935,105
43	SATGURU TRAVEL & TOUR SERVICES	6	709,731,230
44	DATUM LINE INTERNATIONAL COMPANY LIMITED	1	686,447,685
45	HAVEN INC	1	665,600,000
46	SMART NETWORK SOLUTION LTD	1	665,597,299
47	Hayat Autotech Auto Center	2	637,288,823
48	A. A ENTRRRPRISE LTD	1	633,500,000
49	Baramajam Logistics	1	608,605,000
50	TEAM WORK DEVELOPMENT ASSOCIATION	1	526,288,075
51	DE PRIME INVESTMENT CONSTRUCTION SERVICES	1	510,082,700
52	JAMAKA CONSTRUCTION & GENERAL SERVICES	3	496,955,000
53	NANIYA ENTERPRISE	2	485,813,683
54	FAJ INVESTMENT	15	484,110,309
55	TE DEUM COMMODITIES	1	448,599,500
56	CHIDEX HOLDINGS	1	438,374,250
57	TOPMAN USA CO. LTD	2	435,461,546
58	ESS BEE INTERNATIONAL (SL) LIMITED	3	421,037,021
59	RAKEL INVESTMENTS AND GENERAL SERVICES	1	395,976,400
60	Blessed Farouk Enterprise	2	390,582,781
61	ZAHRANI LIMITED	2	364,731,887
62	MUMMYS CATERING & GENERAL SERVICES	1	357,437,500
63	EDSATU CONSTRUCTION AND GENERAL SERVICES	2	354,038,000
64	Niche Technologies SL LTD	1	345,000,000
65	GATEWAY PROCUREMENT AND TRADING LTD	8	340,107,004
66	KAY-MANS INVESTMENT AND GENERAL SUPPLIERS	1	334,413,525
67	OKRA AGENCY	1	332,527,344
68	JAIDEV Store	17	319,852,428
69	UPS&E CONSTRUCTION AND ELECTRICAL	1	304,435,000
70	Gateway procurement Trading LTD	20	303,752,386
71	MALAKOH CONSTRUCTION AND SERVICES	1	295,510,000
72	SHEMAL COMPANY (SL) LIMITED	1	293,760,000
73	MAGBAMA CONSTRUCTION; & GENERAL SUPPLIES OF 8 HOPE WELL STREET KISS	1	293,400,000
74	SHEMAL COMPANY SL LIMITED	1	293,300,000
75	POPPAY CONSTRUCTION COMPANY LTD	1	293,100,000
76	NWUSSIA FARMERS AND CONSTRUCTION ENT	1	293,000,000
77	CONTINENTAL AUTO SPARE	1	292,783,000
78	CONTINENTAL AUTO SPARES, IYCON INVESTMENT GENERAL MERCHANDISE, ADE	1	292,783,000
79	SMSA CONSTRUCTION COMPANY LTD	1	291,720,000
80	AL-MADINATU INVESTMENT CONSTRUCTION AND GENERAL SERVICES	1	291,148,000



81	KPANGE CONSTRUCTION & GENERAL SUPPLIES	1	290,550,000
82	WABITOH CONSTRUCTION AND GENERAL SUPPLIES	1	289,987,500
83	EDDIE K ENTERPRISE	14	286,973,414
84	PAMPANA COMMUNICATION PUBLISHING AND MEDIA CONSULTANCY	1	284,625,000
85	AFKAN CONSTRUCTION SL LTD	2	281,662,500
86	RAZPEC HOLDINGS & PROCUREMENT CENTRE	1	280,660,000
87	SMSA CONSTRUCTION COMPANY LIMITED	1	276,900,000
88	SEWA ENTERPRISE & GENERAL MERCHANDISE	1	275,265,000
89	LOT 2 PHILOMATT CONSTRUCTION AND GENERAL SERVICES	1	274,220,600
90	MALAKOH CONSTRUCTION SERVICES	1	269,700,000
91	GREEN LIFE INVESTMENT LOT 1	1	269,581,600
92	NEW LIFE CONSTRUCTION AND GENERAL SUPPLIERS	2	266,078,891
93	TWO STARS ENTERPRISE	1	265,400,000
94	KAY 1 INVESTMENT CONSTRUCTION & GENERAL SUPPLIES	2	263,532,987
95	TARASABU ENTERPRISE AND SERVICES	1	262,200,000
96	ROBAT RAM ENTERPRISE	1	258,100,000
97	EMILIA ENTERPRISE & CIVIL WORKS	1	252,150,000
98	CEE-MED CONSTRUCTION & GENERAL SERVICES	1	251,500,000
99	SAMGIT LOGISTICS AND GENERAL SERVICES	1	251,300,000
100	ADAB CONSTRUCTION & GENERAL SERVICES	1	251,000,000
101	AMSOFT TECHNOLOGIES AND INNOVATION (SL)LTD	1	247,479,575
102	COMTECH SOLUTIONS	1	245,730,000
103	MAS-NAF ENTERPRISE	3	244,505,000
104	NAETTA SPEC INVESTMENT	1	244,320,000
105	LAMAS EMPIRE S/L LIMITED	1	244,200,000
106	COMTECH SOLUTION	1	240,290,000
107	ONLIME (SL) LIMITED	1	239,735,000
108	RAZPEC HOLDING SL	1	236,440,000
109	HOUSE OF ELECTRONICS	13	229,978,867
110	House of Electronics	9	229,801,125
111	SATGURU TRAVEL & TOUR SERVICES	1	223,500,000
112	JANA'S CONSTRUCTION & TRADING COMPANY LIMITED	1	222,134,000
113	OFF LICENCE	8	218,578,411
114	BASH CONSTRUCTION & GENERAL ENTERPRISE	1	204,000,000
115	MADINA GENERAL CONSTRUCTION & ENGINEERING SERVICES	1	204,000,000
116	MOKOMBO CONSTRUCTION SERVICES & ENTERPRISE	1	203,500,000
117	LANAYAH AGRICULTURAL OGARNISIATION	1	200,000,000
118	WEDMAN ENTERPRISE	1	200,000,000
119	NAMISA ENTERPRISE	2	199,900,000
120	199237500	1	199,237,500
121	198777500	1	198,777,500
122	Sami CONSTRUCTION and General Services	1	196,524,498
123	Gateway procurement LTD	5	196,400,000
124	195174722	1	195,174,722
125	JAZE ENTERPRISE	4	194,411,188
126	Welfare logistics	5	194,112,923
127	U C INTERNATIONAL	1	193,000,000
128	Chidex Group Holding	2	189,923,350
129	HAYAT AUTO SPARES LTD	2	189,196,621
130	Northern INVESTMENT INC.Limited	1	188,985,000
131	SMSA CONSTRUCTION COMPANY	1	187,500,000
132	SATGURU TEAVEL & TOUR SERVICES	1	187,000,000
133	SINOHYDRO BUREAU 9 JOINT VENTURE AT LUMLEY BEACH ROAD, FREETOWN, SI	1	185,071,766
134	INDEX ENTERPRISE	31	184,498,325
135	YA MARIE INVESTMENT & GENERAL MERCHANDISE SL LIMITED	1	184,485,000
136	MEROMA'S INCORPORATED	1	183,006,000
137	CINERELLA TRAVEL AND TOUR AGENCY	1	182,000,000
138	KAYAMBA CONSTRUCTION &GENERAL SERVICES	1	181,500,000
139	P&P THRIVING CONSTRUCTION AND GENERAL SERVICES LTD	1	180,000,000
140	LISCON ENGINEERING AND CONSULTANCY LTD	1	179,625,000
141	EMELIA ENTERPRISE & CIVIL WORKS	1	179,250,000
142	Edsatu Construction &General Services	1	177,300,000
143	CESSLIM GENERAL SERVICES	1	177,045,000
144	G.JAKA CONSTRUCTION AND GENERAL SERVICES	1	176,317,500
145	NGOR MAMUNA ENTERPRISE	1	174,750,000
146	CHIDEX GROUP HOLDINGS	8	174,083,583
147	AMIEBATU CONSTRUCTION ENTERPRISE	1	173,632,500
148	FAZS2 TECHNOLOGIES LTD	2	168,038,968
149	CARTHY GOLDA ENTERPRISE	1	167,500,000
150	FINIDE'S ENTERPRISE	1	167,160,000
151	SADAKA ENTERPRISE	1	167,040,000
152	SOMBODU CONSTRUCTION & PROCUREMENT SERVICES	1	167,000,000
153	EXCELLENT GOVERNMENT PRINTING DEPARTMENT	9	165,668,171
154	IBRA BANGS ENTERPRISE	1	165,480,000
155	Vision Traingle Ventures SL LTD	1	165,360,000
156	Blue Print Construction Company Ltd	1	165,000,000
157	1640404025	1	164,040,025
158	ZAHRIMA ENTERPRISE	7	162,744,201
159	P & P THRIVING CONSTRUCTION AND GENERAL SUPPLY SERVICES LIMITED.	1	162,400,000
160	INFINITY INFORMATION COMMUNICATION TECHNOLOGY AND GENERAL MRRCH	1	162,256,518
161	SEA MOTORS GARAGE	2	162,135,000
162	EDSATU CONSTRUCTION & GENERAL SERVICES	1	162,000,000
163	KAY-1 INVESTMENT CONSTRUCTION AND GENERAL SUPPLIES	1	160,500,000
164	SINOHYDRO/SINOHYDRO BUREAU 9 JOINT VENTURE	1	158,680,644
165	The King Construction ENTERPRISE	1	154,125,000
166	J .M. G CONSTRUCTION AND GENERAL SERVICES	1	152,625,000
167	SAF -MUS CONSTRUCTION &GENERAL SUPPLIES	1	152,265,000
168	DOMAHUNKA CONSTRUCTION ENTERPRISE	1	152,250,000
169	GAURA CONSTRUCTION ENTERPRISE	1	151,875,000
170	SECURETRACK (SL) LIMITED	1	151,734,255



171	STABLE SOLUTION	4	151,674,818
172	Samgit LOGISTICS and Engineering services	1	149,985,000
173	Fatu- Kay INVESTMENT and Construction	1	149,625,000
174	KPANGE CONSTRUCTION AND GENERAL SERVICES	1	147,750,000
175	14739159	1	147,391,590
176	MALAKOH CONSTRUCTION &GENERAL SERVICES	1	147,375,000
177	Al-Madinatu INVESTMENT	1	146,250,000
178	DEMCO BUSINESS SERVICES SL LIMITED	1	146,250,000
179	Government PRINTING	4	146,145,000
180	GBAAMA CONSTRUCTION &GENERAL SERVICES	1	145,500,000
181	FRANSAHR ENTERPRISE	1	143,850,000
182	143750000	1	143,750,000
183	VISION TRIANGLE GENERAL SERVICE & CONSTRUCTION	1	142,100,000
184	SATGURU TRAVEL AND TOUR SERVICES	3	142,072,475
185	TK XPORT LLC	1	141,494,630
186	ROBAT RAM B INVESTMENT	1	141,000,000
187	AL-OWN/HDF CONSTRUCTION JOINT VENTURE AT 164 CIRCULAR ROAD, FREETO	1	140,764,576
188	AL -OWN/HDF JOINT VENTURE	1	140,619,060
189	Montauban Construction and Supply Services	1	140,200,000
190	KAYIMBOR PARTNERSHIP & CONSTRUCTION SERVICES	1	139,700,000
191	TECHCON ENGINEERING &GENERAL SERVICES	1	139,050,000
192	FARFARYA CONSTRUCTION AND GENERAL ENTERPRISES	1	138,750,000
193	Another Line Investment	10	132,298,875
194	VAICOM ENTERPRISE	8	132,260,865
195	Sullayikie Construction & General Services	1	130,940,870
196	GATEWAY PROCUREMENT AND TRADING LTD	23	128,163,081
197	ABIMED ENTERPRISE	1	125,500,000
198	CINDERELLA TRAVEL TOUR AGENCY	1	124,260,000
199	CINDERELLA TRAVEL AND TOUR	1	121,550,000
200	ABIMER CONSTRUCTION &GENERAL SUPPLY	1	121,085,000
201	APACE BUSINESS CENTER	6	120,263,697
202	AFFORDABLE'S MINIMART (SL) LTD	2	116,000,000
203	HAYAT AUTO SPARES	8	114,194,260
204	GINA FINE ENTERPRISE	1	112,665,000
205	GOYILA WOMEN CONSTRUCTION & GENERAL SERVICES	1	111,100,000
206	HARRY'S SL LIMITED	1	110,416,500
207	KAKOLLA ENTERPRISE	4	110,150,260
208	FACETS ((SL) STATIONERY & GENERAL SUPPLY	1	109,458,000
209	KADIFA INTERNATIONAL COMPANY (SL) LTD	1	108,070,000
210	NEW SKY COMPANY (SL) LIMITED	1	107,060,000
211	GOLD FINGER SERVICES	1	106,050,000
212	Alsumaka Enterprise	5	105,387,933
213	TRUST SECURITY SERVICES LTD	1	104,880,000
214	Momodu Alrashid Bah	1	104,715,000
215	JULCOMS (SL)LIMITED	3	104,186,258
216	SATGURU TRAVEL & TOURS SERVICES	3	103,925,425
217	Government Printing Department	5	103,294,150
218	ESS BEE INTERNATIONAL	4	103,019,600
219	(blank)	239	102348813.5
220	TEETH DECORATIONS SND EVENT MANAGEMENT	1	102,000,000
221	INDEX ENTERPRISES	28	101,938,275
222	KANBESHE CONSTRUCTION AND CITY SERVICES	1	101,200,000
223	MAJUCO INVESTMENT	5	101,136,377
224	VELMON ENTERPRISE	1	101,100,000
225	CINDERELLA TRAVEL TOURS AGENCY	1	100,200,000
226	ROWANA UNITED FARMERS ASSOCIATION	2	100,100,000
227	JAIDEV Stores	15	100,024,716
228	FRUITS LAND AND VEGETABLES	1	100,000,000
229	K & F MOVAH Company (S/L) LTD	1	100,000,000
230	KAMA COMPANY (SL) LIMITED	1	100,000,000
231	LITTLE GREEN FARM	1	100,000,000
232	MOVEMENT FOR POVERTY ALLEVIATION	1	100,000,000
233	Movement for Resettlement and Rural Developnent (MORRD)	1	100,000,000
234	Perfect investment SL LIMITED	1	100,000,000
235	SAVE THE EARTH FOUNDATION SIERRA LEONE	1	100,000,000
236	SIMNEL GARAGE	1	100,000,000
237	Gassing Hasman Trading	1	99,600,000
238	Bambara General Services	1	99,500,000
239	G - Gate Global Solutions (SL)	1	99,441,000
240	Battis interior home and office decoration	1	99,250,000
241	BINTUNIS RESTAURANT	1	99,000,000
242	LAFENTSINVESTMENT AND GENERAL MERCHANDISE	1	99,000,000
243	SATELLITE MOTION PICTURES MEDIA EMPIRE	1	98,400,000
244	MOSVIC ENTERPRISE	1	98,250,000
245	MORALE (SL) LIMITED	1	98,000,000
246	PRINT ALIVE INVESTMENT	1	98,000,000
247	VICTORIOUS & GENERAL MERCHANDISE	1	98,000,000
248	CROWN CONSTRUCTION & INVESTMENT COMPANY LTD	1	97,986,700
249	VISION LINE TRADING	2	97,570,600
250	97548750	1	97,548,750



251	ROBAT RAM-B INVESTMENT	1	97,167,000
252	BOB PEE ENGINEERING & GENERAL SERVICES	1	97,045,300
253	HUDMA'S INVESTMENT & GENERAL MERCHANDISE	1	97,000,000
254	METRO STATIONERY STORE	16	96,997,303
255	ANOTHER LINE INVESTMENT	1	96,860,000
256	TECHWIRE ICT SOLUTIONS	1	95,984,750
257	IBNAI COMPANY LIMITED	1	95,750,000
258	PRINT MASTER	4	95,457,940
259	A A. ENTERPRISE	1	95,450,000
260	KAMA'S COMPANY SL LTD	1	95,400,000
261	Eddie kay enterprise	2	95,340,005
262	PRINT ALIVE ENTERPRISE	1	95,000,000
263	JAWALANS TRADING AND CONSTRUCTION	1	94,897,000
264	THE BROTHERHOOD INVESTMENT	3	94,580,515
265	JENYEAMA COMMERCIAL SERVICE AND GENERAL MERCHANDISE	1	94,500,000
266	MATU AND DONDO ENTERPRISE	2	94,089,000
267	K C WORLD LTD	1	94,000,000
268	EDDIE K. ENTERPRISE	5	93,832,194
269	FAAIZA INVESTMENT LTD	1	93,800,000
270	AZMAJID ENTERPRISE	2	93,260,000
271	SALFAIDA CONSTRUCTION & TRADING ENTERPRISE	1	93,085,000
272	NESTPHARMA	1	93,005,000
273	JEJYAMA COMMERCIAL SERVICES	1	92,500,000
274	FANTOMAS SERVICES	1	92,475,000
275	NJAAMOI CONSTRUCTION COMPANY LTD	1	92,467,200
276	EATEBUY AGENCY	1	92,287,500
277	JALISA ENTERPRISE	2	92,046,000
278	Nations motor	6	91,714,641
279	GOOD HOPE COMPANY	1	91,230,000
280	Z-LINK CONSTRUCTION & GENERAL SERVICES	1	90,755,940
281	HAJMAL ENTERPRISE & CONSTRUCTION	1	89,651,500
282	CINDERELLA TRAVEL AND TOURS AGENCY	1	89,600,000
283	ADONIJAH ENTERPRISES AND GENERAL SUPPLIES	1	89,460,490
284	IBRA BANGS ENTERPRISE	1	89,416,200
285	ESS BEE INTERNATIONAL SL LTD	4	89,317,200
286	MHS AND BROTHERS ENTERPRISE	2	89,140,000
287	PLUM STORES	1	89,040,000
288	ECOSYTEM BASED ADAPITATION FOR FOOD SECURITY	1	88,000,000
289	J & S CONSTRUCTION GENERAL SUPPLIES	1	87,879,000
290	KAYIMBOR PARTNERSHIP & CONSTRUCTION SERVICES	1	87,682,840
291	MA-SALL ENTERPRISES	1	87,670,000
292	TAPRIAS CONSTRUCTION MAINTENANCE & GENERAL SERVICES	1	87,386,500
293	MAROON GLOBAL LIMITED	1	85,661,000
294	Victory Heathcare (S/L) LTD	1	85,498,400
295	EDDI- K ENTERPRISE	1	85,060,000
296	EDDIE ENTERPRISES	1	84,807,750
297	MATAI INVESTMENT ENGINEERING & GENERAL SERVICES	1	83,898,000
298	AKING SERVICES	10	83,790,730
299	Pretty Small Small Thing Enterprise	1	83,300,000
300	ESS BEE INTERNATIONAL (SL) LTD	2	82,805,175
301	EDDIE-K ENTERPRISE	8	82,364,157
302	CINDERELLA TRAVEL AND TOURS (SL) LIMITED	2	81,663,000
303	81650000	1	81,650,000
304	I T WAREHOUSE	2	81,037,000
305	HOUSE OF ELECTRONICS (SL) LIMITED.	1	80,954,250
306	MUSA MANSARAY	6	80,650,835
307	OKEKE INVESTMENT INTERNATIONAL	15	80,424,018
308	CASSELL'S GENERAL CLEANING ENTERPRISES INTERNATIONAL	2	80,356,000
309	RAKEL INVESTMENT	1	78,750,000
310	LAYLAH CONSTRUCTION & GENERAL SERVICES	1	77,880,000
311	Victory Healthcare ((S/L) LTD	1	77,640,900
312	ABUBARKAR MANSARAY DECOR	1	77,500,000
313	CM LIMITED	1	77,500,000
314	ZAILAG ENTERPRISE	1	77,500,000
315	ROLMAC ENTERPRISE/CONSTRUCTION & GENERAL SUPPLIES	1	77,479,500
316	HAJMAL ENTERPRISE AND CONSTRUCTION	2	77,010,634
317	SYSTEM SIGNATURE CONSTRUCTION & PROCUREMENT	1	76,955,000
318	G & M INVESTMENT	4	76,890,000
319	Three installation Group	1	76,817,000
320	H M Safideen	5	76,807,074
321	SAB BUSINESS AND IT SOLUTIONS	1	76,650,000
322	KAYWULLAY ENTERPRISE AND GENERAL TRANSPORT	3	76,647,500
323	Powell's Cake Decorating and Pastry School	1	76,615,143
324	Matu & Donolo Enterprise	1	76,000,000
325	MANTHONET CONSTRUCTION ENTERPRISE	2	75,870,300
326	MR KLIN	5	75,718,186
327	BRAMTECH SIERRA LEONE LTD	1	75,181,000
328	RAKEL INVESTMENT AND GENERAL SERVICES	3	75,093,498
329	Kalox Umu K. Investment	1	75,000,000
330	Mohiteh Venture Company Ltd	1	75,000,000
331	MUMBANGS ELECTRICAL CONTRACTING ENTERPRISES	1	75,000,000
332	FUMI & ANN ENTERPRISE	1	74,825,000
333	Index Limited	2	73,171,677
334	Ndeva Support Services	1	72,712,000
335	ATLANTI MEDIA LIMITED	1	72,576,000
336	JST INTERNATIONAL COMPANY	1	72,221,000
337	HUDMAS INVESTMENT AND GENERAL MERCHANDISE	3	71,901,000
338	DOUBLE D ENGINEERING SERVICES	2	71,639,505
339	Excellent Government Printing Department	1	71,250,000
340	UNITED CONSTRUCTION AND GENERAL TRADING COMPANY SL LTD	1	70,875,000
341	NDOMA ENTERPRISE	1	70,827,000
342	MA-SALL BROTHERS ENTERPRISE	5	70,606,955
343	Donchris Enterprises	1	70,000,000
344	HERITAGE GENERAL SERVICES LIMITED	1	70,000,000
345	Ibense Commercial Enterprise	1	69,326,000
346	TSR/GTI INC (SL) LIMITED AT 40 TALENT ROAD, MAKENI, BOMBALI DISTRICTS. NO	1	69,071,805
347	OFFICE SOLUTIONS	8	69,008,003
348	CHARLBA INVESTMENT	2	68,177,104
349	TETTEH DECORATION AND SEVERCES	1	68,000,000
350	SKAITEL SL LTD	1	67,275,000
351	Index ENTERPRISE	14	66,901,655



352	Leo Mac ENTERPRISE	1	66,100,000
353	Gateway Procurement & Trading Ltd	3	65,209,893
354	JIA KANGBAI ENTERPRISE	3	65,023,000
355	AL-HIDAAYAH TECHNOLOGY AND TRADING	1	65,000,000
356	HARRY'S SIERRA LEONE LTD	1	64,250,500
357	S. A BECKELY	1	63,936,500
358	TECHNOVATE (SL) LIMITED	2	63,855,000
359	MR. KLIN	2	63,006,200
360	MUMBANGS ELECTRICAL CONTRACTING ENTERPRISES	1	62,665,000
361	CROWLEY TRADING ENTERPRISES	1	62,640,000
362	K3 TELECOMS (SL) LTD	1	62,500,000
363	TETTEH DECORATION AND EVENTS MANAGEMENT	1	62,260,000
364	CRIDDX GROUP HOLDING	1	62,100,000
365	VICIMARIS INVESTMENT	8	62,056,757
366	AJ BUSINESS ENTERPRISE	1	61,640,000
367	ELYSE SOLUTION POINT LTD	1	61,488,224
368	TILDER TECH SERVICES	1	61,425,000
369	LASMAN HOLDINGS ENTERPRISE	4	61,051,369
370	SALIM TRADING SERVICES	2	60,965,925
371	AA Enterprise	6	60,513,593
372	Sabellamantifoh ENTERPRISE	3	60,066,000
373	BAKISA ENTERPRISE	1	59,940,000
374	King electrical and electronics	1	59,787,000
375	SANICIA INVESTMENT	10	59,777,088
376	SANMUM ENTERPRISE	7	59,236,161
377	SATGURU TRAVEL & TOUR SERVICES	1	58,846,000
378	THOMAS HUMPER AND CO	3	58,553,500
379	MIMANU COUTURE	1	58,000,000
380	DOKKAL ENTERPRISE	22	57,558,212
381	HOUSE OF ELECTRONIC SL LTD	1	57,500,000
382	Van - An General Merchandise	1	57,000,000
383	Gassimu Hasmar Trading Enterprises	1	56,130,000
384	WUSUS CONSTRUCTION AND GENERAL	1	55,460,000
385	Mohamed Kabbia	1	55,382,930
386	JOE KAY TRADING LIMITED	1	55,200,000
387	DOLPHIN SERVICES	5	54,648,038
388	Duzai Enterprises	2	54,504,110
389	SANMUM ENTERPRISE	6	54,392,735
390	Mohamed Bobson Kargbo	3	53,920,556
391	MARIAMA TARAWALLIE CATERING SERVICE PROVIDER 27 MAKENI ROAD	1	53,000,000
392	MARVELOUS THADUBA CATERING	1	53,000,000
393	Donsel Stores	1	52,500,000
394	DOLPHINE SERVICES	9	52,370,350
395	A.R SULTAN LIMITED	2	52,130,928
396	TYPE'S HOUSE OF ELECTRONICS	1	51,800,000
397	PRECIOUS VENTURE	1	51,600,000
398	FREETOWN PLAYERS INTERNATIONAL THEATRE	1	51,000,000
399	CINDERELLA TRAVEL AND TOURS	1	50,700,000
400	JURENCE ENTERPRISE	1	50,000,000
401	CAC HOLDINDS (SL) LIMITED	1	49,995,675
402	Kakolla Enterprise	1	49,990,000
403	Foday MANSARAY ENTERPRISE	1	49,816,000
404	49700000	1	49,700,000
405	CHIDEX GROUP HOLDINGS	2	49,623,105
406	STAR AYAN ENTERPRISE	5	49,492,160
407	LA VIE DOR ENTERPRISES	1	49,000,000
408	Ceramic Glorious sylmail Venture	1	48,435,000
409	AA ENTERPRISES LTD	3	48,414,333
410	TELEKIT SOLUTIONS SL LTD	1	48,000,000
411	MILOWISE DISTINCTIVE DESIGN	1	47,590,000
412	COMPUTER SHOPE	2	47,150,000
413	FATRAHIM ENTERPRISE	1	46,900,000
414	PEOPLE AND PLACE MAGAZINE (SL)	1	46,892,100
415	JAIDEV STORES	1	46,730,000
416	Himbara Enterprise	1	46,200,000
417	H. M SAFIDEEN	1	46,000,000
418	HASSAN KAMARA	1	46,000,000
419	TEE TEE ESS ENTERPRISE	1	46,000,000
420	45845000	1	45,845,000
421	AFCOM	3	45,114,000
422	ALTECH ZONE	1	44,944,200
423	JEBBEH TOWN ENTERPRISE	1	44,607,000
424	SATGUR TRAVEL & TOUR SERVICES	1	44,568,000
425	TYPE A HOUSE OF ELECTRONICS SL LTD	1	44,133,333
426	FKG Trading and General Supplies	1	43,863,000
427	MOAFA GENERAL SERVICES	1	43,808,000
428	A R. KAMARA ENTERPRISE	1	43,750,000
429	BRAND & CONNECT	1	43,701,219
430	MOFA GENERAL SERVICE	1	43,408,000
431	Office solutions	3	43,402,271
432	MERANI & SONS LTD	1	43,362,000
433	CEMSCO ENTERPRISE	1	43,003,200
434	Mohamed Bobson Kargbo Generai Merchant	1	42,686,453
435	LAXTON GROUP	1	42,410,642
436	J.B. ENTERPRISE	5	42,124,000
437	MEDIA POWER (SL) LTD	1	41,670,000
438	LUCKY GOLD STAR	4	41,309,725
439	Richard Kabbia	2	40,500,000
440	H.M. SAFIDEEN	1	40,480,000
441	TJAL ENTERPRISES	1	40,250,000
442	BLAKE AND BLAKE ENTERPRISE AND GENERAL MERCHANDISE	1	40,000,000
443	E. SOLUTION LIMITED	1	40,000,000
444	Hasco Buying and Selling	1	40,000,000
445	NATIONAL SOCIAL SECURITY AND INSURANCE TRUST	1	40,000,000
446	VISION BUILDERS CONSTRUCTION COMPANY	1	40,000,000
447	VISION BUILDING CONSTRUCTION Cc	1	40,000,000
448	Kpangbama construction enterprise	3	39,991,400
449	LEHWEFLY (SL) LIMITED	1	39,782,954
450	ODUNTOR PRINTING PRESS	5	39,550,016



451	ORCHID VENTURES COMPANY (SL) LIMITED	1	39,330,000
452	Zonal Enterprise	4	38,886,000
453	Gateway procurement Trading Ltd	3	38,844,209
454	BROWN CONSTRUCTION AND LOGISTICS	2	38,460,000
455	King's Electricals & Electronics	1	37,777,501
456	MAXYLAN WEB SERVICES	2	37,258,062
457	NEW BROOCKFIELDS HOTEL	1	37,000,000
458	Panel Consults and Trading	1	36,992,025
459	HOTABAOMAINVESTMENT SERVICES	1	36,855,000
460	KELS LOGISTICS LIMITED COMPANY	1	36,766,094
461	MATTU AND DONDO	1	36,382,500
462	SKAITE (SL) LIMITED	2	36,311,250
463	A.A ENTERPRISE	2	36,241,675
464	A KING SERVICES	1	36,108,850
465	DRAGON (S/L) LTD	1	36,000,000
466	TYPE'S 'A' HOUSE OF ELECTRONICS	1	36,000,000
467	USMAN BANGURA ENTERPRISE	1	36,000,000
468	GOVERNMENT PRINTING DEPARTMENT	1	35,910,000
469	African Auto mobile Ltd	1	35,800,000
470	JAM CAST PRODUCTION	2	35,535,000
471	FODAY BARRIE	1	35,400,000
472	SAMUEL KARGBO	5	35,074,825
473	Dynamic printing & General Services	1	35,000,000
474	E SOLUTIONS LTD	1	35,000,000
475	MAK ENTERPRISE LIMITED	1	34,644,000
476	HUZO TECH (SL) LIMITED	1	34,626,500
477	CINDERELLA TRAVEL AND TOUR	1	34,600,000
478	Fombex ENTERPRISE	2	34,525,250
479	FOMBEX	1	34,500,000
480	Saiko ENTERPRISE	3	34,153,689
481	ONWORD INVESTMENT	1	34,000,000
482	ALSUMAKA ENTERPRISES	2	33,921,453
483	ANDY COLE ENTERPRISE	4	33,492,300
484	ENTABUY AGENCY	1	33,350,000
485	Office world Group SL LTD	8	33,306,699
486	CORDMAT CONSTRUCTION & GENERAL	1	33,075,000
487	TEETEH DECORATION AND EVENT MANAGEMENT	1	33,000,000
488	YAMARIE INVESTMENT AND GENERAL MERCHANDISE LTD	1	33,000,000
489	DELPREMASHA COMPANY LIMITED	1	32,985,225
490	EDDIE K ENTERPRISES	4	32,965,282
491	ASSIL TRADING & CONSTRUCTION, 43 HANGHA ROAD, KENEMA	1	32,860,983
492	UNITED CONSTRUCTION AND GENERAL TRADING COMPANY	1	32,649,750
493	Zeelan General Merchandise	2	32,521,097
494	OKENTU LOGISTICS	1	32,130,000
495	E SOLUTION LTD	1	32,000,000
496	Stationery shop	1	31,956,200
497	HOUSE OF ELECTRONICS (SL) LTD	4	30,882,425
498	HARRY'S SL LTD	7	30,796,149
499	30705461	1	30,705,461
500	JOSEANNA ENTERPRISE	2	30,630,604
501	OKENTU LOGISTIC	1	30,240,000
502	INFINITY ICT AND GENERAL MERCHANDISE	7	30,098,282
503	AMVIL ENTERPRISE	2	30,032,319
504	COMMNERS SIERRA LEONE	1	30,000,000
505	DA - VEE SIGNS	1	30,000,000
506	Kalox Umu K. Investment	1	30,000,000
507	Life Solar Energy	1	30,000,000
508	Shalimar Trading Limited	2	29,984,350
509	PAK ENTERPRISE	4	29,938,100
510	Satada Yum ENTERPRISE	1	29,700,000
511	LJ HOTEL	1	29,600,000
512	TYPE A HOUSE OF ELECTRONICS SL LTD	5	29,475,775
513	HOUSE OF ELECTRONICS SL LTD	7	29,204,600
514	AL-HALAL BUSINESS VENTURE	1	29,142,000
515	EDDIE-K ENTERPRISES	3	28,888,280
516	BINTEX INCORPORATED LIMITED	1	28,698,250
517	Baraka Investment SL Ltd	1	28,350,000
518	SATGURU TRAVEL AND TIUR SERVICES	1	28,350,000
519	West Africa Distribution Motors	2	28,340,865
520	NDOMA ENTERPRISE	1	28,161,000
521	GOOD GOD AUTO SPARES	6	28,038,432
522	YETAYA GENERAL SUPPLIER	2	27,881,773
523	EXCELLENT GOVERNMENT PRINTING DEPT	1	27,634,500
524	ARCH. CYRIL A. GRANT	1	27,370,000
525	H & S HOLDINGS	1	27,260,000
526	CUTTING EDGE	2	26,959,500
527	PAK ENTERPRISES	1	26,827,500
528	HUMJAH TECH SOLUTIONS	1	26,600,000
529	G&M INVESTMENT	3	26,460,000
530	D&S ASSOCIATES RETROL TRADING (TOTAL BROOKFILD)	1	26,400,000
531	FATRAHM ENTERPRISE	1	26,250,000
532	TYPE A HOUSE OF ELECTRONICS	7	26,002,270
533	DINYE KANI ENTERPRISE	1	25,500,000
534	LUCKY GOLD STAR	2	25,303,048
535	PREMIUM BUSINESS VENTURE	1	25,150,000
536	BASE 247 GENERAL MERCHANDISE	5	25,128,430
537	Ibenes Commercial Enterprise	1	25,000,000
538	CHRISTICIA ENTERPRISE	1	24,834,600
539	JIA Kangbai	1	24,700,000
540	EDDIE K ENTERPRISE	1	24,646,000
541	KIS PROCUREMENT AND SUPPLY	6	24,576,096
542	Vakaba Enterprises	2	24,455,051
543	FELICITY SOLAR TECHNOLOGIES (SL) LTD	1	24,266,603
544	Catmine Enterprises	1	24,192,000
545	BILIKISU INVESTMENT	1	24,145,950
546	CHRISTICIA ENTERPRISES	1	24,003,000
547	EDGE DESIGN AND SERVICE	1	24,000,000
548	VEHICLE HIRING	1	24,000,000
549	FATRAHM GENERAL SUPPLIE	1	23,800,000
550	MONICA FATU MOMOH	2	23,625,000



551	SANICIA INVESTMENT	6	23,279,160
552	Mr&Mrs Benjamin E Beccles	1	23,100,426
553	MOHAMED SESAY	1	23,050,000
554	BROTHERHOOD INVESTMENT	1	23,000,000
555	ICE LINE ENTERPRISE	6	22,997,030
556	JAWARD EL ZEIN & SONS	1	22,770,000
557	THE FAMILY KINDOM	1	22,278,375
558	OPTIMUM SERVICES LTD	1	22,000,000
559	Three wise men services	3	21,633,225
560	A.Yazbeck&Sons	1	21,275,000
561	Pretty small small Enterprises	1	21,200,000
562	LANZAY SERVICES	4	21,154,500
563	TEE TEE ESS ENTERPRISE	4	21,079,746
564	AFFORDABLE'S MINI MARKET (SL) LIMITED	1	21,000,000
565	ROLMAC ENTERPRISE /CONSTRUCTION	2	20,850,000
566	A.A. ENTERPRISE LTD	1	20,700,000
567	SUCCESS ALUMINIUM FABRICACATION LTD	1	20,530,000
568	STABLE SOLUTION PARTNERS	1	20,240,000
569	STABLE SOLUTION	6	20,203,971
570	BELLVIEW INVESTMENT	1	20,000,000
571	IBRAHIM SAMURA	1	20,000,000
572	K & L Investment Company Ltd	1	20,000,000
573	RHADI'S ENTERPRISE	1	19,845,000
574	SHIEK WHABB BUMA JABOR TRADING	1	19,761,000
575	COMPUTER SHOP	2	19,565,812
576	19418051	1	19,418,051
577	SIDMAH LOGISTICS	5	19,204,016
578	Print Alive INVESTMENT	2	19,200,000
579	M S J ENTERPRISE	3	19,055,790
580	18975075	1	18,975,075
581	CORPORATE SOLUTIONS	1	18,900,000
582	18831250	1	18,831,250
583	Usman Bangura Enterprise	2	18,821,100
584	YENGAE INVESTMENT	1	18,616,500
585	UNITED CONTRUCTIONAND GENERAL TRADING COMPANY SL LTD	1	18,610,000
586	DESTINY WORLD WIDE SL LTD	1	18,493,650
587	LAVIE DOR ENTERPRISE	1	18,333,000
588	Liverpool Investment	2	18,123,044
589	CHANNITAS ENTERPRISE	1	18,020,000
590	ALDESAM LOGISTICS ENTERPRISE	1	18,000,000
591	Brima Koroma	1	18,000,000
592	MUSA MANSARAY	1	18,000,000
593	Infinity information Comm Tech & Gen Services	1	17,888,662
594	HAYAT AUTOTECH	1	17,882,500
595	Sal Print Enterprise	1	17,250,000
596	IBRAHIM MOHSEN & SONS	2	17,223,969
597	A.A ENTERPRISES LIMITED	9	17,041,378
598	G & M INVESTMENT LIMITED	1	17,010,000
599	Cypress Comm and Trading Enterprise	1	17,000,000
600	PHILMICK ENTERPRISE	2	16,929,125
601	INTEGRATED POWER ALHAMDULALI	1	16,847,500
602	Husiayus Enterprise	1	16,800,000
603	RHAPSODY INFOTECH	9	16,713,652
604	KINGS ELECTRICAL AND ELECTRONICS	3	16,639,729
605	SINAVA AND MARIAN ENTERPRISE	2	16,309,028
606	SINAVA& MARIAN ENTERPRISE	1	16,065,000
607	JOHN B SCREEN LTD	1	16,000,000
608	Sierra Cooling system	1	15,412,950
609	15280000	1	15,280,000
610	Greenfield farm	2	15,264,287
611	15200000	1	15,200,000
612	Monica Fatu Momoh	1	15,127,000
613	Mirakle Enterprises	1	15,080,000
614	15076500	1	15,076,500
615	ERIC RAH ENTERPRISE	1	15,000,000
616	Sal Print Ltd	1	15,000,000
617	E SOLUTIONS	1	14,883,750
618	ERICO STATIONERY	2	14,830,717
619	AKINGS SERVICES	5	14,741,421
620	Middle Point AUTOMOTIVE	1	14,400,000
621	VITEC ENTERPRISE	6	14,384,689
622	BATHS INTERIOR HOME & OFFICE DECOR	1	14,375,000
623	A.K Commercial Services	1	14,307,150
624	IINTERLINKS INVESTMENT SL LTD	1	14,230,619
625	D S kamara	1	14,175,000
626	JULCOMS (SL) LIMITED	1	14,175,000
627	SPECIAL FORK CANTEEN	1	14,175,000
628	West Africa Distribution Motors	1	14,016,971
629	ANDY COLE ENTERPRISE	1	14,000,000
630	REO ROMA ENTERPRISES	3	13,976,795
631	TEE ESS ENTERPRISE	1	13,685,000
632	SEWA VENTURE LIMITED	1	13,549,223
633	International cooling Engineering	2	13,528,913
634	Chinon Auto Spares	2	13,515,000
635	SAWANEH ENTERPRISE	2	13,508,000
636	13504050	1	13,504,050
637	SIERRA COOLING SYSTEM	1	13,500,000
638	Sine - Nah Enterprise	1	13,500,000
639	TESKA-MAC ENTERPRISE	1	13,500,000
640	GEE GEE GRACE ENTERPRISE & SON	1	13,362,300
641	ISHMARIE ENTERPRISE CONSTRUCTION	1	13,230,000
642	HOUSE OF ELECTRONICS (SL)	1	13,110,000
643	Sahid and Cherry INVESTMENT	13	12,943,385
644	MEDIA POWER (SL) LIMITED	1	12,757,500
645	Iycon Investment	8	12,543,810
646	CJ GLOBAL	1	12,500,000
647	SMART INVESTMENT	1	12,483,000
648	12372000	1	12,372,000
649	DOLYMAYA ENTERPRISE	1	12,358,033
650	KONIESON FISHER ENTERPRISE	1	12,250,000
651	Albertson Investment	3	12,133,804
652	DESTINY GENERAL SPARE PARTS	1	12,100,000
653	DOHAS HOTEL AND GENERAL SERVICES	1	12,100,000
654	PERFECT ENTERPRISE	3	12,091,500
655	12022275	1	12,022,275



656	DERRICK & MILLICENT ENTERPRISE	1	12,000,000
657	ESTHERNATH ENTERPRISE	1	12,000,000
658	ROYAL HOTEL	1	12,000,000
659	HASSINATY DEVINE JAY GENEDAL SUPPLIES	1	11,725,570
660	JUSAM WORLD	3	11,676,400
661	CYPRESS COMMERCIAL and TRADING ENTERPRISE	2	11,620,300
662	GOLDEN SILVER CONTRACT ENTERPRISE	1	11,600,000
663	BROWN CONSTRUCTION	1	11,540,000
664	FODAY BARRIE	2	11,350,000
665	AMICITIA ENTERPRISE	1	11,340,000
666	ROLMAC ENTERPRISE/CONSTRUCTION	3	11,313,015
667	Christaline Enterprise	1	11,266,365
668	BORBOH BOIMA	1	11,200,000
669	MAK ENTERPRISES LTD	1	11,200,000
670	MARIAN DAVE SUCCESS ENTERPRISE	1	11,122,650
671	ENIC COMPUTERS	5	11,047,559
672	E- CUT LASER WORKSHOP & ARTISTIC PRINTING	1	10,971,000
673	METRO STATIONERY	1	10,950,000
674	Suprem Engineerin	1	10,850,000
675	MICHEL GROUP OF COMPANY	1	10,840,000
676	SKATEL (SL) LTD	2	10,395,000
677	Clips Business Ventures	3	10,160,820
678	Solet Multi Services	13	10,120,895
679	ROBERT TAYLOR INVESTMENT AND GENERAL MERCHANDISE (SL) LTD	1	10,080,000
680	CALABASH PRODUCTION	3	10,055,000
681	50000000	2	10,000,000
682	ALL NATIONS TRADING AND DESIGNING ENTERPRISES	1	10,000,000
683	DABEEM WORLDWIDE	1	10,000,000
684	Daddy Left Transport and general services	1	10,000,000
685	DEENCO PRINTING AND GRAPHICS DESIGN	1	10,000,000
686	IBRAHIM PAPANIE MBOMA ENTERPRISE	1	10,000,000
687	IRISES DESIGN	1	10,000,000
688	9988325	1	9,988,325
689	PRIME OPTIONS	2	9,975,279
690	Pinas Investment	3	9,879,940
691	F.M.G CO. LTD	1	9,780,000
692	AFKAN CONSTRUCTION SIERRA LEONE LIMITED	2	9,561,702
693	ABDULAI BOIE JALLOH	1	9,450,000
694	EXCELLENT GOVERNMENT PRINTING	1	9,200,000
695	KINGS ELECTRICAL AND ELECTRONICS	1	9,200,000
696	TEE TEE ESS	1	9,200,000
697	CRACK INVESTMENTS	1	9,113,000
698	Orchid Ventures Company (SL) LIMITED	1	9,085,000
699	JALLOH GARAGE	1	9,080,000
700	EL- SHADDAI AUTO SPARES	2	9,053,450
701	MADUX PRINTING, LOGISTICS & GENERAL SUPPLIES	1	9,000,000
702	MASNAF ENTERPRISES	1	9,000,000
703	WEGO COMPANY SL LTD	1	9,000,000
704	T. CHOITHERAMS AND SONS	2	8,982,000
705	BAATIS INTERIOR HOME AND OFFICE DECOR	1	8,925,000
706	JOHN MOTOR BIKE AND GENERATOR ENTERPRISES	2	8,900,000
707	ABRUG INVESTMENT	1	8,740,000
708	SALMAN MOTORS	1	8,681,810
709	EDDIE K ENTERPRISE	7	8,609,479
710	Farness MTB Enterprise	3	8,601,579
711	BALESTINO COMPUTER SHOP	2	8,542,200
712	KONIESON ENTERPRISE	1	8,500,000
713	HAMZA TRADING AND GENERAL SUPPLIES LIMITED	1	8,430,000
714	JOSEANNA ENTERPRISE	1	8,314,110
715	LARUBASA INVESTMENT LIMITED	1	8,304,006
716	YERROH ENTERPRISES	1	8,158,725
717	DRAGON SECURITY AGENCY	1	8,079,750
718	JOSEANNA ENTERPRISES	1	8,051,400
719	IBRAHIM SAMURA	2	8,017,000
720	HAYAT AUTO SPARES	15	8,015,754
721	AUTO MASTER	2	7,966,350
722	Ram - AI Services	1	7,920,000
723	DAYTOR INVESTMENT (SL) LIMITED	2	7,816,000
724	Orange Sierra Leone	2	7,805,600
725	AIMAN EL-ZEIN AUTO SPARES	1	7,722,250
726	Magala Enterprises	1	7,600,000
727	HELP SALONE	1	7,549,400
728	A.A Enterprises	2	7,462,575
729	K.S VENTURES (SL)	1	7,338,592
730	WELFARE LOGISTICS	12	7,264,964
731	SIERRA TECH LIMITED	1	7,224,000
732	STATIONERY SHOP SIERRA LEONE.	1	7,200,000
733	WESTERN AREA RURAL DISTRICT COUNCIL	1	7,087,500
734	ROE-ROMA ENTERPRISE	1	7,063,875
735	KEKURA HI. TECH METAL CONSTRUCTION & GENERAL SERVICES	1	7,051,000
736	DESIGN TECHNOLOGIES LIMITED	4	7,000,000
737	DERICK & MILICENT ENTERPRISE	1	7,000,000
738	A.S. AUTO SPARES	3	6,990,596
739	AL Mana Enterprises	1	6,900,000
740	HOUSE OF ELECTRONICS SL LTD	1	6,900,000
741	SATGURU TRAVELS AND TOUR SERVICES LTD	1	6,874,500
742	UNITED CONSTRUCTION AND GENERAL TRADING COMPANY*	1	6,840,000
743	SABS BUSINESS AND IT SOLUTION	1	6,789,000
744	VISION INVESTMENT	2	6,702,332
745	GRAPHICS WORLD	2	6,630,624
746	MOHAMED Sheriff	1	6,600,000
747	ROLMAC ENT/ CONSTRUCTION & GENERAL SUPPLIES	1	6,600,000
748	CENAVA CATERING SERVICE	3	6,590,875
749	Jalloh Global Investment	1	6,551,086
750	SIERRA COMPUTERS LTD	1	6,500,000
751	UNITED CONSTRUCTION AND GENERAL TRADING	1	6,436,000
752	MAROON VENTURES	1	6,426,000
753	WAINDU ENTERPRISE	7	6,365,796
754	African Automobile Ltd	1	6,360,000
755	ONECAL	1	6,340,000
756	BROTHERHOD INVESTMENT	1	6,325,000
757	ABDULIA HASSAN KAMARA AND SON'S ENTERPRISE	1	6,310,000
758	TYPE A HOUSE OF ELECTRONICS (SL)LIMITED	1	6,250,000
759	GIVE AND TAKE	1	6,000,000
760	Medjames General Supplies	1	6,000,000



761	OFF LICENSE	1	6,000,000
762	T/A BENIKADE CONSTRUCTION AND GENERAL SUPPLIES	1	6,000,000
763	RAJUS ELECTRICAL	1	5,980,000
764	ESSA ENTERPRISES GEN MERCHANDISE	1	5,953,500
765	SATAS'S KAMBOMPANY LIMITED	1	5,920,000
766	AFFORDABLES MIMIMART LTD	1	5,850,000
767	DEMBA ENTERPRISES & CONSTRUCTION	1	5,829,069
768	JOHN MOTORBIKE AND GENERATOR	1	5,790,000
769	6100000	1	5,764,500
770	EDDIE -K ENTERPRISE	1	5,750,000
771	BENKADE CONSTRUCTION AND GENERAL SUPPLIES	2	5,712,000
772	Give and take printing Ent..	1	5,670,000
773	MASSA GLORY TO GLORY	1	5,670,000
774	ST. ANTHONY'S HALL	1	5,670,000
775	COURTVILLE INVESTMENT (SL) LTD	1	5,650,000
776	T CHOITRAM & SONS	1	5,633,712
777	Vicmaris Investment	1	5,622,750
778	TYPE A HOUSE OF ELECTRONICS SIERRA LEONE LTD	1	5,600,000
779	Bo city	1	5,555,555
780	SOLET MULTI SERVICES	9	5,532,516
781	INSONS	1	5,520,000
782	DINYE KANIN ENTERPRISE	2	5,498,968
783	BSP ATTUME INTERNATIONAL	1	5,495,175
784	PHYLOMATT CONSTRUCTION AND GENERAL SERVICES	4	5,465,416
785	ALI AUTO SPARES	1	5,400,000
786	SatGuru Travel and Tour Services Ltd	1	5,379,700
787	A.S AUTO SPARES	2	5,327,400
788	EXCELLENT GOVERNMENT PRINTING DEPARTMENT	1	5,318,750
789	KEBANALOH FURNITURE WORKSHOP, CONSTRUCTION COMPANY AND GENERAL S	1	5,258,925
790	AKJ ENTERPRISE	2	5,248,610
791	T. CHOIRTHRAM & SON LTD	1	5,203,359
792	DESTINY WORLD WIDE	7	5,109,587
793	ADDCON ENGINEERING AND GENERAL SERVICES	1	5,016,128
794	BIAH Y. IDRIS	1	5,000,000
795	CREATIVE IMPACT	1	5,000,000
796	Auto Specs Yard	1	4,938,300
797	TEE TEE ENTERPRISES	1	4,922,000
798	PERFECT INVESTMENT SL LTD	1	4,868,000
799	WINGIN HEAVY DUTY MACHINE CO. (SL) LIMITED	1	4,864,653
800	PITA MORAY ENTERPRISE LIMITED	1	4,858,243
801	4855000	1	4,855,000
802	513475	1	4,852,339
803	4851000	1	4,851,000
804	Elijah Rahman Dixon Printing	1	4,840,000
805	4800000	1	4,800,000
806	4780	1	4,780,000
807	JAS INNOVATIONS COMPANY	1	4,761,790
808	Enic Computers	7	4,743,387
809	HUZO TECH	1	4,710,000
810	KEIOS SRL & JOURNEY TOURISM CONSULTING AND MANAGEMENT (PTY) LTD	1	4,652,244
811	ALL NATION FASHION & DESIGNING ENTERPRISE	1	4,600,000
812	MEEK SOLUTION	6	4,522,032
813	MANSO CONTEH	1	4,500,000
814	Sal Print SL Ltd	1	4,500,000
815	MOLIBA CAR RENTERS	1	4,488,750
816	GLOBAL PROCUREMENT	1	4,471,170
817	MATU AND DONDO	1	4,442,445
818	OKENTU LOGISTICS, GENERAL SUPPLIES, CONSTRUCTION AND CONSULTANCY LI	1	4,434,956
819	EMMANUEL SESAY WORKSHOP	1	4,380,000
820	TYPE 'A' HOUSE OF ELECTRONICS (SL) LTD	2	4,376,325
821	METRO STATIONERY STORE	1	4,370,000
822	ESTATE 42 CONSTRUCTION AND GENERAL SUPPLIES LIMITED	1	4,331,595
823	TYPE A HOUSE OF ELECTRONICS SL LIMITED	2	4,318,480
824	CONNECT BAR AND RESTAURANT	3	4,305,000
825	MOHAMED ALIE & SON LIMITED	1	4,300,351
826	ABBA LATIFF SHERIFF ENTERPRISE	3	4,277,800
827	KOROMA'S INVESTMENT ENTERPRISE	1	4,253,000
828	4500000	1	4,252,500
829	KENEMA DISTRICT COUNCIL	1	4,252,500
830	Basiru Jalloh (M.S.J) Siaka	1	4,200,000
831	J J COOLING ENTERPRISE	1	4,195,000
832	House of electronics (SL) Ltd	1	4,140,000
833	ABBA LATIFF SHERIFF ENTERPRISES	2	4,129,400
834	A.A ENTERPRISES LTD	4	4,120,825
835	SINGA TRADING COMPANY	1	4,091,865
836	B.M Kodami (SL) Limited	1	4,086,150
837	Kissy Discount Enterprise	5	4,073,830
838	GOD'S TIME ENTERPRISE	3	4,064,375
839	Design Technologies Ltd	2	4,039,193
840	M.G CORPORATION (SL) LIMITED	1	4,015,281
841	KAL MOMBANG INVESTMENT	1	4,000,000
842	Agric Production and Services Ltd	1	3,989,214
843	UPS AND E	1	3,882,820
844	KISSY DISCOUNT ENTERPRISE	3	3,870,400
845	Kam Enterprise	6	3,829,298
846	GIVE AND TAKE PRINTING ENTERPRISE	1	3,750,000
847	A B S T ENTERPRISE	1	3,749,000
848	LOVIC AFFORDABLE	4	3,742,352
849	DESTINY WORLDWIDE ENTERPRISES	2	3,732,256
850	Greenland plantation SL Ltd	1	3,712,500
851	JULCOMS(SL) LIMITED	1	3,700,000
852	Hastings Mental and Constrution Co Ltd	1	3,655,045
853	KAL MOBANG INVESTMENT SERVICES	1	3,605,175
854	Madiba Enterprise	1	3,531,200
855	GOLDEN CITY CATERING SERVICES	3	3,531,000
856	GOLDING CITY CATERING SERVICES	1	3,500,000
857	Media team	1	3,500,000
858	H. Baydoun and Sons	2	3,487,099
859	Assil Trading and construction	5	3,483,504
860	UPS&E	4	3,470,053



861	ALIKALIA GENERAL TRADING d	1	3,397,230
862	EVANS BAROQUE	1	3,298,405
863	CONSTRAT SYSTEMS	1	3,274,292
864	Ishmael Sesay	1	3,213,000
865	AA Enterprises Ltd	1	3,190,000
866	ST INTERNATIONAL AUTO SPARES	1	3,175,000
867	STATIONERY SHOP SIERRA LEONE	11	3,125,617
868	The General Manager METRO STARTIONARY STORE	1	3,105,000
869	IZELIA LIMITED, 8D ABERDEEN ROAD, FREETOWN	1	3,053,708
870	3047000	1	3,047,000
871	TIMAR BEE GENERAL SERVICES	1	3,020,000
872	3000000	1	3,000,000
873	FINOR DESIGNS	1	3,000,000
874	DANSTIGE ENTERPRISE	6	2,976,081
875	FREEBALANCE INC.	1	2,951,815
876	IRISES DESIGNS	1	2,948,400
877	FARNES MTB ENTERPRISES	1	2,929,500
878	VITEC ENTERPRISE	2	2,922,035
879	BIACO ENTERPRISE	2	2,901,500
880	Sine-Nah Enterprise	1	2,900,000
881	JOZZYMUN HOLDINGS AND CONSTRUCTION ENTERPRISE	1	2,893,324
882	TRIO LOGISTICS	1	2,874,700
883	TRIO LOGISTICS & GENERAL MERCHANDISE (SL) LIMITED	1	2,874,700
884	A R KAMARA ENTERPRISE	1	2,872,800
885	A.R. KAMARA ENTERPRISE	1	2,872,800
886	BUILT TECHNOLOGIES	1	2,872,800
887	MOAFA general service	1	2,871,211
888	Kamala Procurement and General Food Supply Ltd	1	2,857,680
889	SINERGY SL LTD	1	2,835,000
890	KEFALA KOROMA	1	2,772,500
891	DOZIC ENTERPRISES	6	2,713,076
892	REGISH INVESTMENT SL LIMITED	1	2,693,250
893	Mobile Expert Techicians	1	2,690,000
894	HAYAT AUTO SPARES LIMITED	1	2,651,475
895	Alpha Morgan & Sons Enterprise	1	2,650,000
896	PRIFEMLU ENTERPRISE	8	2,639,296
897	MUSTAPHA SESAY	2	2,589,300
898	JOHN B. SCREEN	1	2,587,500
899	Sierra Leone Gouji Construction and Investment Company	1	2,583,250
900	RAKEL INVESTMENT	4	2,582,300
901	MUSA KOROMA	1	2,555,000
902	AUGUST AND JATTU TRADING	1	2,553,000
903	ENGINEERING PROTOTYPE INTERNATIONAL GARAGE	1	2,532,600
904	NDEBLAVA ENTERPRISE	2	2,526,529
905	ALTITUDE LOGISTICS	1	2,520,540
906	ALTITUDE LOGISTIC COMPANY LIMITED	1	2,520,540
907	HM Safideen	4	2,506,720
908	EZO'S TECH ENTERPRISES	1	2,500,000
909	MAXWELL INVESTMENT HOLDING	1	2,500,000
910	WHITEFIELD ENTERPRISE	1	2,500,000
911	HD PPE AND BEYOND	1	2,449,500
912	SIERRA AGRICULTURAL EQUIPMENT CO. LTD	1	2,445,487
913	Messrs Imed Barrie Enterprise & Pharmaceuticals	1	2,408,937
914	CAISEY ENTERPRISE CONSTRUCTION	1	2,403,845
915	FAVE-SL LIMITED	1	2,364,977
916	MYLANS TRADING	1	2,327,623
917	AFFORDABLES MINIMART LIMITED	1	2,326,000
918	Balestino Computer Shop Int	1	2,300,000
919	Millenium Hilton New York One UN Plaza	2	2,290,620
920	TYPE A HOUSE OF ELECTRONICS (SL) LIMITED	3	2,275,084
921	WALBEC LOGISTICS AND GENERAL SUPPLIES	1	2,268,000
922	Zainbra Enterprise	3	2,261,600
923	Movement Towards Peace and Development Agency.	1	2,260,592
924	SINERGY SL LIMITED	1	2,258,827
925	SUMBUYA INVESTMENT COMPANY	1	2,254,454
926	Star Travel and Tours	2	2,241,947
927	SIERRATELL	1	2,228,700
928	JAGIKO ENTERPRISES	3	2,181,440
929	ANDREW MANUEL	1	2,174,227
930	Aisherebo Engineering and general services (SL) Ltd	1	2,169,219
931	LOT 1: CLASSIC VENTURES SERVICES (SL) LTD	1	2,157,588
932	ROLAAN ENTERPRISE	9	2,152,374
933	DOKKAL ENTERPRISES	2	2,144,028
934	JACOB'S ENTERPRISE	4	2,131,675
935	INFINITY ICT AND GENERAL MERCHANDISE	1	2,105,400
936	FRANCIS NYAKEH TUCKER ENTERPRISES	1	2,079,000
937	AGAA COOLING	1	2,070,000
938	FERREH ENTERPRISE	3	2,067,060
939	YASSEN PHARMACY	2	2,062,060
940	AL- UMAR Venture	1	2,043,110
941	AGAL ENTERPRISE	2	2,035,537
942	EL-SHADDAI AUTO SPARES	8	2,015,950
943	TEECHFO TECHNOLOGY AND GENERAL SERVICES	1	2,000,000
944	ABB LATIFF SHERIFF ENTERPRISES	1	1,995,000
945	KAZY MAN ENTERPRISE	1	1,975,000
946	Hectoring investment	1	1,959,238
947	J.B Enterprise	1	1,950,000
948	ALLIE'S VENTURES SIERRA LEONE	1	1,930,119
949	Dunyamakoi Solutions and General Merchandise	15	1,918,151
950	MOLIBA INTERNATIONAL CONSTRUCTION AND PROCUREMENT SERVICES	3	1,869,464
951	RUGBE AIB CONSTRUCTION	2	1,866,700
952	CUSTOM LOGISTICS (SL) LIMITED	1	1,852,500
953	OKAR AGENCY SUPPLIERS	1	1,850,053
954	LATCO JOINT EXPERTS AND SUPPLY OF MACHINERY	1	1,843,450
955	HOUSE OF ELECTRONIC SIERRA LEONE LTD	1	1,828,500
956	SHALIMAR TRADING LIMITED	2	1,809,640
957	NA SABAL INVESTMENT	1	1,791,767
958	A.S AUTO SPARES	3	1,784,891
959	KOHPENG MARGIN TRADING AND VENTURE	1	1,775,050
960	HASSANATU DIVINE JAY GENERAL SUPPLIES	1	1,771,880



961	Samrico Investment	1	1,762,950
962	NYALINIANYAHUI GENERAL SUPPLIES	1	1,750,000
963	NYALIMANYAHIM GENERAL SUPPLIES	1	1,748,250
964	JULCOMS SL LTD	1	1,744,720
965	Wego Company Limited	1	1,732,500
966	T. CHOITHERAMS	1	1,725,000
967	CC ENTERPRISE AND GENERAL MERCHANTS	1	1,723,266
968	ROCKY CONSTRUCTION AND GENERAL SUPPLIES	4	1,721,061
969	JAGIKO ENTERPRISE	1	1,705,000
970	CAISEY ENTERPRISE CONSTRUCTION AND GENERAL SERVICE	1	1,695,956
971	SAN PROCUREMENT CONSTRUCTION AND GENERAL SERVICES	2	1,658,224
972	Guru Nanak Enterprise	1	1,653,000
973	Amin Electricals & Electronics	1	1,650,000
974	F S Y Trading	1	1,650,000
975	LIVING STONE TRADING COMOANY SL LIMITED	1	1,650,000
976	ABBA MAKIEU CONSTRUCTION CONSULTANCY AND GENERAL SERVICES LIMITED	3	1,648,064
977	PRESTIGE HOLDINGS	3	1,644,588
978	LISCON ENGINEERING AND CONSULTANCY SL LIMITED	2	1,644,566
979	LYOA GLOBAL LIMITED	5	1,634,435
980	KHAIRAN CONSTRUCTION ENTERPRISE	1	1,633,420
981	Cenava catering services	3	1,625,041
982	Scaffold incorporation	1	1,622,379
983	Mac Don Enterprises	1	1,609,709
984	DOKILAM VENTURE	1	1,600,204
985	STELLA MARIS ENTERPRISE	1	1,599,952
986	DEMBA ENTERPRISE AND CONSTRUCTION	1	1,591,957
987	BLESSED CHIDUBEM	1	1,590,000
988	2MD ENGINEERING AND CONSTRUCTION COMPANY	1	1,568,628
989	RAM KAMARA ENTERPRISE	1	1,566,398
990	CRAFT HUMAN RESOURCE LIMITED IN AFRIQIA HR SOLUTIONS	1	1,554,233
991	MAWORMA INVESTMENT & GENERAL SERVICES	1	1,554,025
992	HARSIA ENTERPRISES	1	1,547,631
993	LIMS CONSTRUCTION AND GENERAL SERVICES	1	1,536,166
994	SEWA ENTERPRISES	1	1,533,498
995	IN 2 SIERRA LEONE	1	1,527,600
996	STAR TRAVEL AGENCY	1	1,526,975
997	GERBEN BOCKARIE AND ALIE CONSTRUCTION AND GENERAL SERVICES	2	1,522,963
998	DOUBLE EFFORT CONSTRUCTION & GENERAL MERCHANDISE	1	1,510,618
999	MAS COMPANY (SL) LIMITED	2	1,506,318
1000	THE FUTURE MEDIA	1	1,506,000
1001	Diddy interior designs	1	1,500,000
1002	Orange	1	1,500,000
1003	ETREX ASSOCIATES	1	1,498,405
1004	Hi Class CONSTRUCTION & General Service	1	1,490,000
1005	RAZPEC HOLDING & PROCUREMENT CENTRE	1	1,480,411
1006	ISLAMIA CONSTRUCTION AND GENERAL SERVICES	1	1,474,662
1007	ALIE BANGURA	1	1,472,133
1008	MBEILLEH CONSTRUCTION ENTERPRISES	1	1,470,507
1009	MAT-J & HAJA ENTERPRISE	1	1,468,948
1010	1464750	1	1,464,750
1011	SAIDU TURAY	1	1,417,500
1012	NEST PHARMA LIMITED	1	1,417,302
1013	FALAG STORE	1	1,415,721
1014	RAJU'S ELECTRICALS	1	1,408,000
1015	MR. LEWIS DURANGO	1	1,402,301
1016	Dr. RAMANATHAN SOMASUNDARAM	1	1,398,526
1017	A.A ENTERPRISES LTD, 12 HOWE STREET, FREETOWN.	1	1,380,921
1018	UPS&E ENTERPRISE	1	1,370,853
1019	MADUX PRINTING LOGISTICS & GENERAL SUPPLIES COMPANY LIMITED	1	1,364,422
1020	SATGURU TRAVEL & TOURS SERVICES	4	1,356,030
1021	HAMMER ENGINEERING LIMITED	1	1,344,928
1022	VSL TRAVEL	1	1,333,043
1023	YES INVESTMENT AND GENERAL MERCHANDISE	1	1,330,286
1024	INSTANT CONSTRUCTION	1	1,321,925
1025	HOSSANA ENTERPRISES	1	1,309,878
1026	EMCO CONSTRUCTION AND LOGISTICS	1	1,285,666
1027	EVERLIVING CONSTRUCTION ENTERPRISE AND SUPPLIES	1	1,272,921
1028	Ibrahim Shour	1	1,265,000
1029	CAISEY ENTERPRISES	1	1,260,118
1030	STAR CONSTRUCTION & GENERAL SERVICES	1	1,258,386
1031	Jamar Construction and Trading Enterprise	1	1,256,000
1032	TRANS WORLD INSURANCE COMPANY LIMITED	1	1,254,847
1033	EDDIE- K ENTERPRISES	1	1,253,909
1034	MAHYOR CONSTRUCTION	1	1,251,138
1035	MADIGBA CONSTRUCTION AND GENERAL SERVICES	1	1,246,478
1036	ROPET CONSTRUCTION & GENERAL SERVICES	1	1,237,492
1037	DAIMM CONSTRUCTION & GENERAL SERVICES	2	1,221,927
1038	GATEWAY PROCUREMENT & TRADING LTD	13	1,220,062
1039	BAHFAJAR TRANSPORT & GENERAL SERVICES	1	1,217,281
1040	XUSAN QUAKER CATERING SERVICE	1	1,210,000
1041	DEM SL LIMITED	3	1,201,685
1042	ECLIPSE INVESTMENT INC	1	1,196,514
1043	KISSY DISCOUNT ENTERPRISE	1	1,195,200
1044	SATGURU TRAVEL AND TOUR	4	1,160,928
1045	Zabanmus investment	2	1,156,190
1046	SMART INVESTMENT	7	1,150,351
1047	DR. JOSEPH KANDEH	1	1,123,421
1048	ORTIMO AND GENERAL ENTERPRISES	1	1,117,398
1049	Francia Company Limited	1	1,109,925
1050	PEAS ENT. LTD	1	1,100,001
1051	DOKKAL GARAGE	1	1,100,000
1052	BOLAROH INVESTMENT	1	1,096,792
1053	DAYTOR INVESTMENT (SL) LIMITED	1	1,090,000
1054	COASTAL CONSTRUCTION & GENERAL SUPPLY SERVICE COMPANY	1	1,089,746
1055	AWOLO INVESTMENT	1	1,072,805
1056	SEAMLESS CONSTRUCTION AND GENERAL SERVICES LIMITED	2	1,067,962
1057	LARUBASA	1	1,059,960
1058	MR. ABDULAI SANTIGIE KAMARA and MR. DEMEH LAHAI PUMAGOI	1	1,053,940
1059	CONTECH ENGINEERING AND GENERAL SERVICES, 28B FUDIA TERRACE, FREETO	1	1,048,377
1060	ENIC COMPUTER	3	1,047,131



1061	TOP MAN USA CO LTD	1	1,038,492
1062	KOI SIERRA LEONE LIMITED	1	1,037,441
1063	MEDCONTU CONSTRUCTION & FURNITURE ENTERPRISES	1	1,035,507
1064	M.S.J PHARMACEUTICAL	1	1,035,329
1065	SULLAYIKIE CONSTRUCTION AND GENERAL SERVICES	5	1,028,391
1066	TRUST JUNIOR GLOBAL RENTAL LOGISTICS AND CONSTRUCTION COMPANY	2	1,023,512
1067	DAKAB CONSTRUCTION AND ENGINEERING AND SERVICES	1	1,021,931
1068	MORMAQUE INVESTMENT CONSTRUCTION & GENERAL MERCHANDISE	1	1,021,846
1069	MUHAH CONSTRUCTION AND GENERAL TRADING ENTERPRISE	1	1,007,198
1070	TRADESMAN INVESTMENT	1	1,006,387
1071	MY TIME TO GROW CONSTRUCTION AND GENERAL SERVICES	1	1,003,000
1072	BLUE PRINT(SL)LTD	1	1,001,700
1073	ENIC COMPUTER	1	1,000,000
1074	SHAW & BROTHERS	1	1,000,000
1075	SHAW BROTHERS	1	1,000,000
1076	STAR AYAN ENTERPRISES	1	1,000,000
1077	INDEX ENTERPRISES AND GENERAL MARCHANDISE	1	992,500
1078	TALEB AUTO SPARES	1	980,000
1079	EcoFin Sierra Leone	1	977,062
1080	LANS KAY CONSTRUCTION & GENERAL SERVICES	1	976,914
1081	Tropical Autos	1	973,000
1082	Rios Trading & General supply	1	950,040
1083	MELVINA CONSTRUCTION	1	948,754
1084	NEW LIFE CONSTRUCTION AND GENERAL SERVICES	1	947,627
1085	SALMA TRADING & GENERAL CONSULTANCY	1	945,000
1086	Real Eclipse	2	943,809
1087	Liverpool Investment Company Limited	1	943,209
1088	TRANSWORD INSURANCE COMPANY LIMITED	1	942,836
1089	SABAOH CONSTRUCTION AND GENERAL MARCHANDISE	1	941,182
1090	JODS CONSTRUCTION AND GENERAL SERVICES	1	932,621
1091	COMMODITIES TRADING COMPANY .	1	928,973
1092	K.J. Kabia ENTERPRISES	1	924,188
1093	ROCKY CONSTRUCTION AND GENERAL SERVICES	1	922,320
1094	IN 2 SIERRA LEONE LIMITED	1	902,548
1095	FAJAJAH INTERNATIONAL CONSTRUCTION	1	898,019
1096	YESTECH SOLUTIONS (SL) LIMITED	1	897,000
1097	SAMI CONSTRUCTION AND GENERAL SERVICES	1	883,900
1098	SATGURU TRAVEL	2	878,935
1099	Alhaji Fanday Turay	3	866,626
1100	SEED TECH INTERNATIONAL	1	864,045
1101	A.K.COMMERCIAL SERVICES	1	850,500
1102	Anagkazo Ventures Company Limited	1	850,000
1103	JAZI INVESTMENT	1	850,000
1104	ABASS JENG BROTHERS CONSTRUCTION ENTERPRISES	1	847,638
1105	VALICE ENTERPRISE	3	844,891
1106	OBBAI E PORTO INVESTMENT	1	843,180
1107	SOMBODU CONSTRAINTS AND PROCUREMENT SERVICE	1	841,185
1108	Qumran International Investment	1	841,100
1109	GATEWAY PROCUREMENT & TRADING LTD	9	837,690
1110	SKY BLUE GENERAL SOLUTIONS	1	834,000
1111	LARUBASA INVESTMENT	1	832,807
1112	LIVERPOOL INVESTMENT COMPANY LTD	4	831,455
1113	INLAKS COMPUTER LIMITED	1	830,552
1114	JONJEN ENTERPRISES	1	823,300
1115	ESS BEE INTERNATIONAL LIMITED.	1	820,550
1116	AROUNA BAH ENTERPRISES	1	811,722
1117	NISA'S ENTERPRISE AND GENERAL SUPPLIES	1	805,950
1118	MELDUMA ENTERPRISE	1	805,000
1119	Office World Group (SL) Limited	5	804,861
1120	SOFTCOM	1	803,250
1121	Hubasi cleaning pest control and general service	1	800,000
1122	T CHOITHRAM & SONS LIMITED	1	798,123
1123	AFCOM SL LTD	1	794,880
1124	SULAIMAN MOTORS AND GENERAL SERVICES	1	794,500
1125	EDDIE-K ENTERPRISES	7	792,086
1126	GENERAL SUPPLIES AND CONSTRUCTION ENTERPRISE	1	784,624
1127	Power Factor SL Ltd	1	784,068
1128	SAMU CONSTRUCTION AND GENERAL SERVICES LIMITED	1	776,790
1129	VOICE OF LOWER BAMBARA CONSTRUCTION	1	774,289
1130	KUMBASUL SERVICES LTD	1	770,631
1131	ENIC COMPUTER, 4 PADEMBA ROAD, FREETOWN	1	770,400
1132	HM & A CONSTRUCTION LIMITED	1	768,422
1133	WEGO COMPANY LIMITED, 32 ECOWAS STREET, FREETOWN	1	768,000
1134	HAJJFAN ENTETRISE	1	764,220
1135	Enterprise Development Service (EDS) LTD	1	757,733
1136	LOLLEH CONSTRUCTION	1	757,427
1137	ILIIQUID COMMUNICATIONS LIMITED COMPANY	1	756,050
1138	KUMBASUI SERVICES	1	755,587
1139	KUMBASUL SERVICES	1	755,587
1140	Joseph V.G Massaquoi	1	754,670
1141	GK CONSTRUCTION AND ENGINEERING SYSTEM	2	735,941
1142	Jem intercontinental service sl Ltd	1	732,505
1143	MIHA Investment (SL) Limited	2	732,300
1144	ACE SOLUTIONS LTD	1	728,900
1145	MAMUCKSON COMPANY LIMITED	1	724,474
1146	ABDUL BANGURA	1	723,600
1147	AMY'S ENTERTAINMENT AND CONSTRUCTION SERVICES	3	721,774
1148	Koadia ENTERPRISE	1	716,137
1149	UGYMA ENTERPRISE	2	712,144
1150	JAMAR CONSTRUVTION AND TRADING ENTERPRISE	1	711,607
1151	HAMOSAN SL LIMITED	1	710,171
1152	Parental Backing enterprise	1	708,102
1153	North East Executive	2	705,529
1154	MATU&DONDO ENTERPRISE	1	703,800
1155	JOSEMOND VENTURES	1	703,379
1156	SAM-MAR ENTERPRISES	1	701,088
1157	INVESTMENT FORUM FOR COMMUNITY DEVELOPMENT	1	700,418
1158	TECHFO TECHNOLOGY AND GENERAL SERVICE	1	700,000
1159	694575	1	694,575
1160	Links General Merchandise	1	685,503
1161	Liverpool Investment Co. Ltd	1	684,527
1162	Mak Enterprise	2	684,280
1163	A.B & I CONSTRUCTION ENTERPRISE	1	682,908
1164	EIGHT STAR PROCUREMENT LTD	1	682,518
1165	ALIDAY ENTERPRISES	1	680,934
1166	FAD-KAY PROCUREMENT AND GENERAL SERVICES	1	675,150
1167	DAKAB CONSTRUCTION AND ENGINEERING SERVICES	2	675,149
1168	Living stone trading company	1	672,750
1169	ORCHID VENTURES (SL) LIMITED	1	671,739



1170	7106	1	671,517
1171	Sheik Whabb Buma Jagor Trading	1	670,995
1172	HADRIS CONSTRUCTION AND GENERAL SERVICES	1	670,603
1173	STAR TRAVEL AND TOUR	1	669,162
1174	Phylomatt construction and general services.	1	660,442
1175	KALBRO COMPANY SIERRA LEONE LIMITED	1	660,050
1176	AHOLD INVESTMENT AGENCY	7	657,075
1177	AWESOME GOD INTERBIZ	2	651,550
1178	FEMCEE, 15 CITY VIEW ROAD, NORWICH, ENGLAND	1	649,971
1179	Neneh Enterprise	1	644,803
1180	Z-LINK CONSTRUCTION AND GENERAL SERVICES.	1	642,245
1181	TUVAN CONSTRUCTION	1	640,990
1182	AFRICOF SUPPLIES	1	639,783
1183	ESS BEE INTERNATIONAL LIMITED	3	639,667
1184	Jemmy intercontinental service sl Ltd	1	639,080
1185	BALESTINO COMPUTER SHOP INTERNATIONAL, 5/6A GLOUCESTER STREET, F/T.	1	635,087
1186	OPTIMAL GLOBAL SOLUTION LTD	1	632,500
1187	SMART NETWORK SOLUTION L5D, 5 HOWE STREET	1	626,771
1188	Solid Graphics	3	620,175
1189	March four (4) ENTERPRISES	1	619,882
1190	HADRIS CONSTRUCTION AND GENERAL SERVICES LITIED	1	617,538
1191	Mafinda Enterprise	1	616,590
1192	SAFE LOGISTICS AND CONSTRUCTION COMPANY LIMITED	1	610,000
1193	IBNAI COMPANY LTD	1	609,667
1194	ALISCO CONSTRUCTION AND GENERAL SERVICES	8	609,090
1195	PRETTY SMALL THINGS ENTERPRIS3S	1	598,672
1196	PRIME PRINT	1	598,000
1197	PRIME PRINTS (SL)LTD	1	598,000
1198	Z-Link construction and General services	1	595,000
1199	Mr. David Suale	1	594,515
1200	HM SAFIDEEN	13	592,840
1201	ALEX CONSTRUCTION AND ENTERPRISES	9	591,871
1202	LOVIC AFFORDABLES	1	587,586
1203	Yearned Enterprises Ltd	1	585,600
1204	CHIDEX GROUP HOLDINGS	1	582,475
1205	ADAB CONSTRUCTION SERVICES	1	580,716
1206	DORLBEE ENTERPRISE	3	579,092
1207	MJS Garage	1	577,505
1208	PEAKPORT CONSTRUCTION	1	576,000
1209	Index Enterprises	10	573,152
1210	HDF Company Limited	1	570,073
1211	ALLIEU PAPA ENTERPRISE	6	564,629
1212	Kuma Logistics & Supplies	1	564,000
1213	CHRIS J. SMITH	1	562,902
1214	ROLMAC ENTERPRISES/ CONSTRUCTION	1	561,676
1215	ALTEH ZONE	1	557,480
1216	EXPRESS CONSTRUCTION, TRANSPORT AND LOGISTICS COMPANY	1	554,567
1217	Feichendeh Enterprise and General Merchandise	4	551,359
1218	MUMAYA INVESTMENT	11	546,910
1219	D & F CONSTRUCTION SIERRA LEONE LIMITED	1	545,527
1220	BREAKTHROUGH CONSTRUCTION ENTERPRISE	8	544,109
1221	ISSA JALLOH DRUG STORE	2	544,000
1222	Kleinrock Digital Networks(KD Network)	1	537,895
1223	DAWOOD TRANSPORT (SL) LTD	1	537,890
1224	SANBIYA ENTERPRISE	1	522,074
1225	TWO TEES CONSTRUCTION AND GENERAL MERCHANDISE.	1	519,400
1226	Jem intercontinental service (sl) Ltd	1	518,490
1227	EMELIA ENTERPRISE AND CIVIL WORKS	1	515,789
1228	A.A ENTERPRISES	6	515,215
1229	Office World Group (SL) Ltd	1	507,530
1230	RAMKAMARA ENTERPRISE	1	507,290
1231	BAGBE ENTERPRISES	1	506,972
1232	Loop Suppliers and General Merchandise	1	501,578
1233	HOUSD OF ELECTRONICS SL LTD	1	500,000
1234	MATMED CATERING	1	500,000
1235	Namus General Services	1	499,968
1236	MANPOWER EQUIPMENT & SIGNAGE	1	497,988
1237	PHYLOMATT CONSTRUCTION AND GENERAL SUPPLIES	1	493,033
1238	CONTRAGENNS ENTERPRISE	1	490,840
1239	ISATA JAY ENTERPRISE	4	482,777
1240	INTEGRATED GENERAL SUPPLIES AND CONSTRUCTION	1	482,000
1241	MAK 2 CONSTRUCTION & GENERAL SERVICES	1	476,704
1242	MOIRICE INVESTMENT COMPANY	1	469,000
1243	MUNDA'S BUSINESS VENTURE	1	467,775
1244	AUS INVESTMENT AND GENERAL MERCHANDSIE	1	460,093
1245	AHMED A. ELAYYAN	1	457,226
1246	Majuco Investment for Lot 1	1	448,454
1247	ME TRADING & TECHNOLOGY LIMITED	2	447,000
1248	Majuco investment	3	446,172
1249	DAWOOD TRANSPORT)SL) LIMITED	1	445,500
1250	NABILLA CONSTRUCTION AND GENERAL SUPPLIES	10	439,519
1251	JAWALANS TRADING AND CONSTRUCTION	1	438,014
1252	ZAINCO AND SONS GENERAL SERVICES	3	434,309
1253	ALSHEREBO ENGINEERING AND GEN SERVICES	1	430,175
1254	BASEMAN ENTERPRISE	1	424,695
1255	EAGLES' LOGISTICS & INVESTMENT	3	424,587
1256	KYZY Builders	1	423,930
1257	PABSAM CONSTRUCTION AND GENERAL SERVICES	1	419,228
1258	The Diocese of the American Church	1	418,992
1259	ALWYNTON INVESTMENT	22	415,111
1260	ERICO STATIONERY ,CONSTRUCTION AND GENERAL SERVICES	1	414,810



1261	MU-GBE'S ENTERPRISE	1	413,149
1262	SEBASTIAN BUER OKUTU	1	412,300
1263	GATEWAY PROCUREMENT	3	409,177
1264	NDEBLAVA ENTERPRISES	8	406,580
1265	RAMJULL INVESTMENT AND GENERAL MERCHANDISE	1	399,970
1266	Belvior Investment SL Ltd	3	396,899
1267	HI-CLASS CONSTRUCTION AND GENERAL SERVICES	1	396,519
1268	MAS COMPANY (SL)LIMITED	1	395,353
1269	MIHA INVESTMENT SIERRA LEONE	1	395,095
1270	394980	1	394,980
1271	ALIEU PAPA ENTERPRISE	6	394,388
1272	Fabiz Enterprises	3	394,360
1273	SHEMAL COMPANY SIERRA LEONE LIMITED	1	393,240
1274	AB BLOCKS & GENERAL CONSTRUCTION SERVICES (SL) LIMITED	1	391,387
1275	Computer Shop	1	388,236
1276	ANOTHER LINE INVESTMENT	4	387,200
1277	386880	1	386,880
1278	NEW LIFE CONSTRUCTION AND GENERAL SUPPLIES.	1	385,590
1279	SANGAH GENERAL MERCHANDISE	1	381,816
1280	SAMEJO CONSTRUCTION AND GENERAL SUPPLIES	1	380,823
1281	BAKAY'S INTERNATIONAL INVESTMENT	1	380,254
1282	IMAGERUNNER(IR)ENTERPRISE, JOSIAN TRADING, THE LOOP SUPPLIES&GENERA	1	379,600
1283	SATGURU TRAVEL AND TOUR SERVICE LTD	5	379,257
1284	MEDHASS CONSTRUCTION VENTURES	1	378,672
1285	LAUSDEO ENTERPRISE, 25 HILLCUT ROAD, FREETOWN	1	375,780
1286	MAREK DUBOVEC, 440 N. BONITA AVE. TUCSON, AZ 85745	1	375,394
1287	LINK REAL ESTATE AGENCY & CONSTRUCTION COMPANY	1	371,868
1288	Regional Automotive	1	371,256
1289	CICA MOTORS SIERRA LEONE	1	370,151
1290	Ceramic Glorious Sylmail Ventures	6	369,705
1291	368550	1	368,550
1292	AFRICA TRAVEL CENTRE LIMITED	1	368,321
1293	NAMISA ENTERPRISES AND GENERAL MERCHANDISE	1	368,000
1294	ALI KAY CONSTRUCTION ENTERPRISE AND GENERAL SERVICES	1	367,775
1295	Staples Connect	15	367,227
1296	YESTEH SOLUTIONS	1	364,715
1297	CINDERELLA TRAVEL AND TOUR	1	361,500
1298	KAEMON COMPANY LTD	1	360,000
1299	KONYOH ENTERPRISES	1	360,000
1300	Maneisy Enterprise	1	357,120
1301	BREAKTHROUGH CONSTRUCTION AND GENERAL SERVICES	5	357,090
1302	Isha con investment	5	356,325
1303	A.S Voitureage	1	356,202
1304	FAJ Investment	3	353,418
1305	FAWAZ CONSTRUCTION AND GENERAL SERVICES	2	352,515
1306	DIBIA VONSTRUCTION AND GENERAL SERVICES LTD	1	350,895
1307	JUSAM WORLD	4	343,323
1308	MAJUCO INVESTMENTS	1	341,800
1309	SULLAYIKIE CONSTRUCTION AND GENERAL SERVICES	3	338,803
1310	NATION WIDE CONSTRUCTION AND GENERAL SERVICES.	1	338,523
1311	COROSTAL ENTERPRISE	11	335,655
1312	N.P.COMPANY (SL) LTD	2	335,200
1313	Raft Concepts	1	333,133
1314	MA SALL BROTHERS	1	332,070
1315	Nesto Global Venture Limited	1	330,700
1316	ISHWARI & SONS	6	327,355
1317	SEBAMO ENGINEERING AND CONSTRUCTION SERVICES SL LTD	1	326,187
1318	MILLERINE ENTERPRISE	2	325,340
1319	ABDUL MAJEED CONSTRUCTION AND GENERAL SUPPLIES	1	319,590
1320	A. A. ENTERPRISE	1	316,825
1321	AGIEPAT CONSTRUCTION AND GENERAL SERVICES COMPANY LIMITED	1	316,726
1322	DENNIFERR ENTERPRISE	4	314,780
1323	ANS KEM CONSTRUCTION AND GENERAL SERVICES	6	312,812
1324	MICHEL GROUP OF COMPANIES	1	312,000
1325	MATU & DONDO ENTERPRISE	5	311,300
1326	FONNIE DAVID KARIM	1	306,875
1327	HARDIS CYCLE STORE	1	306,501
1328	HOTTEST PROTECTION SECURITY AGENCY.	1	306,000
1329	SATGURU TRAVEL AND TOURS SERVICES	3	305,815
1330	JAWALANS TRADING CONSTRUCTION AND GENERAL SERVICES	1	305,450
1331	I & I CONSTRUCTION GENERAL SUPPLIES & SERVICES	2	303,054
1332	AFRICON SL LIMITED	1	301,933
1333	SMART CONSTRUCTION AND GENERAL ENTERPRISE	2	300,738
1334	300127.68	1	300,128
1335	SIERRA LEONE ALLIANCE AGAINST HUNGER AND MALNUTRITION	2	300,000
1336	AL-HALAL BUSINESS VENTURES	3	297,687
1337	Sada Jah Global Automotive Trading	1	297,301
1338	Lisbon construction and general services	1	297,135
1339	PADEL CONSULTING AND TRADING LIMITED	3	295,468
1340	Parental Backing Enterprise	3	293,950
1341	A.K COMMERCIAL SERVICES	4	293,571
1342	TEE MAN CONSTRUCTION AND GENERAL SERVICES	1	293,267
1343	MIHA INVESTMENT SL LTD	1	292,500
1344	MUNURI CONSTRUCTION AND GENERAL ENTERPRISE	2	290,745
1345	CINDERELLA TRAVELS AND TOURS (SL) LTD	1	290,000
1346	PENIEL HOSPITALITY AND GENERAL SOLUTIONS	1	290,000
1347	PERIEL HOSPITAL & GENERAL SERVICES	1	290,000
1348	YAMBAYIAH ENTERPRISE	10	286,749
1349	LA FETE	3	286,000
1350	Jafid construction and general services	2	285,782
1351	FAITH CONSTRUCTION ENTERPRISE	2	285,698
1352	ODIA B. LIMITED	1	285,000
1353	FADEL CONSULT AND TRADING SL LIMITED	3	283,861
1354	MEROMAS'S INCORPORATED	2	283,580
1355	PRETTY SMALL SMALL THINGS ENTERPRISES	4	281,000
1356	AL-HSLAL B7SINESS VENTURES CONSTRUCTION & GENERAL SERVICES	1	280,540
1357	Salone Connect Enterprise	3	279,174
1358	Nuntenneh construction and General services	2	277,213
1359	CORPORATE & FINANCIAL CONSULT	1	277,000
1360	YOSSOH(SL)LIMITED	1	276,568
1361	PRETTY PRETTY SMALL SMALL THINGS ENTERPRISES	5	273,000
1362	LAND MARK CONSTRUCTION AND GENERAL SERVICES	1	270,020
1363	NA	22	269,819
1364	STAEDTLER ENTERPRISE	6	267,250
1365	PRETTY PRETTY SMALL SMALL THINGS ENTERPRISES	3	264,500



1366	Habib Kainessie	1	264,229
1367	IYIOLA KOLADE ADEGBOYEGA	1	264,229
1368	YA-MARIE INVESTMENT AND GENERAL MERCHANDISE	1	260,000
1369	CEMAN CONSTRUCTION AND GENERAL SERVICES	1	259,480
1370	G & K CONSTRUCTION	1	258,630
1371	ZAINBRA ENTERPRISE	4	258,500
1372	H M SAFIDEEN	4	258,474
1373	KA Thorma LLC	1	257,623
1374	BLUE PRINT CONSTRUCTION COMPANY (SL)	1	257,152
1375	Literie Van Keirsblick SPRL and Others	1	253,765
1376	SATGURU TRAVEL AND TOURS SERVICES	1	253,750
1377	Lessings Hospitality Group	1	251,980
1378	Michael I. Kanu	1	251,808
1379	Four brothers construction Services	1	251,108
1380	A.A ENTERPRISE	3	249,833
1381	RURAL TRADE LINK ENTERPRISE	3	249,000
1382	LOVIC AFFORDABLE ENTERPRISE	5	247,510
1383	NABIZZ INVESTMENT	1	247,100
1384	Softcom	1	245,700
1385	INTERNATIONAL MARKETING SERVICES	1	245,480
1386	ATNAF ENTERPRISE	2	245,340
1387	DIZIC ENTERPRISE	1	245,138
1388	JORDAN SECURITY AGENCY	1	245,000
1389	DR AUGUSTINE TOM ROBERTS	1	244,000
1390	KELEH KELEH CONSTRUCTION AND ENGINEERING COMPANY LIMITED	1	243,814
1391	SALFAIDU CONSTRUCTION AND TRADING ENTERPRISE	1	243,164
1392	ZEN INTERNET COMPANY SL LIMITED	1	241,776
1393	Nations motor services	1	240,471
1394	KOROMA'S INVESTMENT ENTERPRISE	1	239,723
1395	ESSELLE MEDIA	2	239,375
1396	YAMAOKATY IN ESTME T, PRINTING AND GENERAL MERCHANDISE	1	238,993
1397	Sylis Designs	3	237,000
1398	FANTA DUMBUYA ENTERPRISE	6	235,525
1399	SAHID AND CHERRY INVESTMENT	3	234,161
1400	A.I Kallon Investment	3	234,060
1401	TWO TEES CONSTRUCTION AND GENERAL MERCHANDISE	1	233,415
1402	ALISCO CONSTRUCTION AND GENERAL SERVICES	1	231,051
1403	DOROTHY JAMES FAST-FOOD & CATERING SERVICES	1	229,635
1404	MATCOM CONSTRUCTION AND GENERAL SERVICES	2	225,614
1405	HI CLASS CONSTRUCTION AND GENERAL SERVICES	1	224,880
1406	EMMAN TRANSPORT AND GENERAL SERVICES	1	224,043
1407	SIGNATURE CONNECT SIERRA LEONE LIMITED	1	223,500
1408	KAMED INVESTMENT	1	223,020
1409	New Brookfields Hotel	2	222,100
1410	KEMBOCK ENTERPRISE	4	221,807
1411	TSITSI MUVUNZI	1	220,070
1412	LAFENTS INVESTMENT AND GENERAL MERCHANDISE	3	220,000
1413	MOSVIC ENTERPRISE	4	218,644
1414	SATGURU TRAVEL AND TOURS	4	218,500
1415	JUSKI ENTERPRISE	1	217,800
1416	PRECISION BUILDING COMPANY	1	217,000
1417	Marginal Construction And General Supplies	3	216,865
1418	Gateway procurement LTD	1	216,102
1419	DARAMCO CONSTRUCTION	5	216,030
1420	Four Brothers Construction Services	1	215,181
1421	OFFICE SOLUTION	6	215,172
1422	SIBRA AUTO TRADING AND ENTERPRISE SL LIMITED	1	214,346
1423	MILLERINE ENTERPRISE	3	214,170
1424	ALIMAMY KARGBO	1	213,646
1425	NDEBLAVA CONSTRUCTION SERVICES	1	211,183
1426	ARSIEKEH CATERING SERVICES	3	210,200
1427	BEIGIN CONSTRUCTION & GENERAL SERVICES	1	209,625
1428	KAKAY'S ENTERPRISE	1	207,141
1429	HARRY'S (SL) LTD	2	206,004
1430	Value City Furniture	1	204,733
1431	MUJOCO INVESTMENT	1	204,555
1432	Dr. Augustine Tom Roberts	1	203,490
1433	SMART CONSTRUCTION AND ENTERPRISE	1	203,130
1434	EUODIA'S SL LIMITED	1	203,090
1435	COUNTERPART MOVEMENT FOR SOCIAL ACTION	2	200,000
1436	GET WHAT YOU WANT TRADING	2	200,000
1437	NONI ENTERPRISE	2	200,000
1438	ALLIANCE ON ENVIRONMENTAL CHANGE	1	200,000
1439	BAMBABA INVESTMENT AND GENERAL SERVICES	1	200,000
1440	COMMUNITY ENVIRONMENT FOR FOREST COMSERVATION	1	200,000
1441	ECOSYSTEM BASED ADAPTION FOR FOOD SECURITY ASSEMBLY	1	200,000
1442	EDUCATION AND ENVIRONMENTAL PROTECTION	1	200,000
1443	FAMILY UNITED DEV. COOPERATIVE SOCIETY	1	200,000
1444	FUTURE INVESTMENT SL LIMITED	1	200,000
1445	GAMANGA SEED AND RURAL DEVELOPMENT COMPANY	1	200,000
1446	GRASS ROOT SUPPORT SEED ENTERPRISE	1	200,000
1447	GREEN CLIMATE ORGANIZATION SL LTD	1	200,000
1448	LITTLE GREEN FARM (LGF)	1	200,000
1449	MAH INVESTMENT COMPANY	1	200,000
1450	MIRROW CONSTRUCTION AND GENERAL SERVICES	1	200,000
1451	MOAWOMA RURAL WOMEN'S COCOA DEVELOPMENT COOPERATIVE	1	200,000
1452	MULTIPLE ACTION PROGRAMME SIERRA LEONE	1	200,000
1453	NATIVE CONSORTIUM & RESEARCH CENTER (NCRC)	1	200,000
1454	NATIVE CONSORTIUM AND RESEARCH CENTER (NCRC)	1	200,000
1455	SATA'S KAMBOI COMPANY	1	200,000
1456	SUSTAINABLE ENVIRONMENTAL DEVELOPMENT ACTION	1	200,000
1457	TANYAREH AGRICULTURAL ORGANISATION	1	200,000
1458	UNITED POWER SERVICES-UPS	1	200,000
1459	MODERN MOVING & CONSTRUCTION SERVICES	1	199,846
1460	G.C.E Travel Agency	1	199,750
1461	ANS KEM CONSTRUCTION AND GENERAL SERVICES	1	199,401
1462	CONTECH SOLUTION	1	199,280
1463	360 AFFORDABLE MARKETING SOLUTION	1	198,558
1464	198000	1	198,000
1465	HOTEL SAHARA & RESTAURANT	1	197,627



1466	VJK TRADING AND GLOBAL COMPANY LIMITED	1	197,214
1467	PLANNING GREEN FUTURES	1	197,000
1468	MANS K. ENTERPRISE	2	196,950
1469	BREAKTHROUGH CONSTRUCTION AND GENERAL SERVICE	3	196,510
1470	MARK2 CONSTRUCTION AND GENERAL SERVICES	1	196,437
1471	DACHRIS CONSTRUCTION & SUPPLIES AGENCY	2	196,315
1472	Konica Minolta	1	195,700
1473	A A ENTERPRISE	3	195,660
1474	2E SYSTEMS LIMITED	1	195,500
1475	JEPHILMA CATERING ENTERPRISE	1	195,400
1476	SUANITA SL LIMITED	1	195,267
1477	SAF MUS CONSTRUCTION AND GENERAL SERVICES	1	194,934
1478	BLUERIBBON SOLUTION SL LTD	2	194,400
1479	ALISMAR INTERIOR REAL ESTATE	1	194,175
1480	PAROMA CONSTRUCTION AND GENERAL SERVICES LIMITED	1	193,599
1481	Off Licence	2	193,000
1482	MATATA ENTERPRISE	1	191,785
1483	TWO TEES CONSTRUCTION AND GENERAL MERCHANDISE	8	191,660
1484	DARAMCO CONSTRUCTION & GENERAL SUPPLIES	3	190,770
1485	A A ENTERPRISES	2	190,068
1486	DUO-MATRIX COMPANY LIMITED	1	190,000
1487	MANN- SL LTDJ	1	190,000
1488	ME TRADING & TECHNOLOGY	1	190,000
1489	SAL JAM INVESTMENT	1	190,000
1490	Bookmark construction & General	1	188,811
1491	MONYABA CONSTRUCTION & SUPPLY	1	187,480
1492	MONYABA CONSTRUCTION & SUPPLY SERVICES	1	187,224
1493	DAKAB CONSTRUCTION AND ENGINEERING SERVICES	1	187,187
1494	ABDULAI KARGBO AT 2 MAMMAH STREET, BROOKFIELDS, FREETOWN.	1	186,600
1495	A & Z GENERAL ENTERPRISE	6	186,220
1496	LUMINOUS TECHNOLOGIES	1	186,100
1497	MARIDEEN RESTAURANT	5	186,085
1498	Bailor Construction & Gen Merchandise	1	185,010
1499	Fatmata Mamie Pemagbi	2	184,960
1500	184805	1	184,805
1501	Advanced Security Management Services	1	184,800
1502	DELS ENTERPRISES (SL)	1	184,555
1503	ALKHAMAS ENGINEERING AND CONSTRUCTION ENTERPRISE	1	184,169
1504	Tadris construction and General Services	1	184,000
1505	SULE ASSOCIATES	1	183,031
1506	PHYLOMAT CONSTRUCTION AND GENERAL SERVICES	1	182,000
1507	SAL-JAM INVESTMENT	2	181,673
1508	181600	1	181,600
1509	BEYOND BORDERS TRAVEL AND TOURISM	1	181,600
1510	OC ASSOCIATES (SL) LIMITED	1	181,500
1511	A KINGS SERVICES	4	180,947
1512	FODZAR ENTERPRISE	2	180,856
1513	BIANGUAY ENTERPRISES	2	180,200
1514	WAI & WAI CONSTRUCTION AND GENERAL SERVICES MERCHANDISE	1	180,059
1515	ALPHA BOCKARI	2	180,000
1516	KEN'S DRUG FAIR	1	179,907
1517	MAJUCO INVESTMENT.	1	178,638
1518	ERICO STATIONERY CONSTRUCTION AND GENERAL SERVICES	2	178,151
1519	SALMA TRADING & GENERAL CONSULTANCY	2	178,000
1520	J B Enterprise	1	177,570
1521	CINDERELLA TRAVEL AND TOURS	1	177,500
1522	GOD WITH US CONSTRUCTION AND GENERAL SERVICES	3	175,805
1523	YA MARIE INVESTMENT AND GENERAL MERCHANDISE SL LIMITED	1	175,675
1524	ERICO STATIONERY CONSTRUCTION & GENERAL SERVICES	2	174,773
1525	HALAL NANS INVESTMENT	1	174,440
1526	Wag industries company limited	1	172,995
1527	OTHMAN INTERIOR DESIGNS	2	172,000
1528	VAN SIL BUILDING & CONSTRUCTION ENTERPRISE	1	170,100
1529	De Prime Investment Construction and general supplies	1	170,000
1530	Karisatu Pharmaceuticals & Electronic Company Limited	1	170,000
1531	DUO-MATRIX COMPANY	1	169,740
1532	BLUESTRIPE AGRICULTURAL SUPPLIES	1	168,960
1533	168300	1	168,300
1534	MSJ Enterprise	2	167,695
1535	Seretse Edwin-Leigh Enterprise	3	167,414
1536	I AND I CONSTRUCTION GENERAL SUPPLIES SERVICES	1	167,008
1537	GLOBAL CONNECT EXPRESS TRAVEL AGENCY	1	166,951
1538	Type A HOUSE of Electronics (sl) limited	5	166,693
1539	His Grace Procurement & General Services	3	165,636
1540	HOSSA ENTERPRISES	1	165,375
1541	ADAGUS CONSTRUCTION AND RURAL DEVELOPMENT ENTERPRISE	1	165,300
1542	GATEWAY PROCUREMENT & TRADING LTD	1	165,143
1543	VANCO ENTERPRISE	1	165,072
1544	St. INTERNATIONAL AUTO SPARES	1	163,255
1545	COMMUNITY DEVELOPMENT AND LITERACY SKILLS (KODALS)	1	162,400
1546	T. CHOITHRAM ELECTRICALS	1	161,920
1547	AFFORDABLE'S SL LIMITED	1	161,414
1548	Four brothers construction services	1	160,299
1549	MADAVIZO SL LTD	1	160,000
1550	BROTHERHOOD CONSTRUCTION ENTERPRISES	1	159,023
1551	HAYAT AUTOSPARES LTD	3	157,090
1552	DEXIN SERVICES	2	157,065
1553	MICHEL GENERAL MERCHANDISE	3	156,000
1554	SMART INVESTMENT	1	155,657
1555	DARAMCO CONSTRUCTION AND GENERAL SUPPLIES	3	155,436
1556	ART LINE ENTERPRISE	2	155,000
1557	MATU & DONOLO ENTERPRISE	1	154,954
1558	BINTAB CONSTRUCTION AND GENERAL SERVICES COMPANY (SL) LTD	1	154,800
1559	SAGINO ENTERPRISE	4	154,462
1560	VAICOM ENTERPRISES	2	153,400
1561	Alsheribo Engineering and General services sl(Ltd)	1	153,000
1562	HEMOJO ENTERPRISE	2	151,994
1563	SATGURU TRAVEL AGENCY	1	151,673
1564	AL-K TRADING AND GENERAL MERCHANDISE	1	151,627
1565	JEHOVAH JIREH GARAGE	1	150,813
1566	J E T HARRISON	2	150,000
1567	UNITED CONSTRUCTION AND GENERAL TRADING COMPANY(SL) LTD	1	150,000
1568	ALTITUDE LOGISTICS COMPANY	1	149,608
1569	DE BAH'S ENTERPRISE	1	148,691
1570	ST ALICE TRADING	2	148,462



1571	MOYAMBA CONSTRUCTION AND SUPPLY SERVICES	1	148,285
1572	TECHBRAIN SYSTEMS	2	148,166
1573	WASA CONSTRUCTION AND GENERAL SERVICES	5	147,926
1574	Alsherebo Engineering and General Services (SL) Limited	1	147,000
1575	Magala Enterprise	3	146,800
1576	IBNAI COMPANY LIMITED	1	146,745
1577	I AND I CONSTRUCTION GENERAL SUPPLIES AND SERVICES	2	146,150
1578	CHRIS & MATT CONSTRUCTION AND GENERAL SERVICES	4	145,780
1579	BEIGIN CONSTRUCTION AND GENERAL SERVICES	1	145,468
1580	BEIGIN CONSTRUCTION AND GENERAL SERVICES.	1	145,424
1581	Brunnenbau Conrad (SL) Limited	1	145,000
1582	Feichendeh Enterprise and General Merchandise	2	144,733
1583	KEMBOCK ENTERPRISE	2	144,202
1584	MUST POWER (SL) LTD	2	144,000
1585	JAY AND JAY ENTERPRISE	1	144,000
1586	AA ENTERPRISES	5	143,886
1587	De New World Investment	1	141,750
1588	HATEE ENTERPRISE	1	140,565
1589	SAXON ENTERPRISE	1	140,400
1590	NALLO JR INDUSTRIAL LIMITED	1	140,000
1591	Talking Bridge Investment	1	138,780
1592	VITEC ENTERPRISES	5	138,216
1593	A.B.BROTHERS	1	138,000
1594	IMACRAIM ENERGY & RESOURCE	1	138,000
1595	MILLERINE ENTERPRISES	1	137,894
1596	HIGH-END TECHNOLOGY CONSULTANCY	1	137,500
1597	SATIONERY SHOP SL	1	136,048
1598	XEROX Corporation	8	134,966
1599	YA BUNDA ENTERPRISE	1	134,960
1600	BET VENTURE	2	134,873
1601	Bra Orfo Enterprise	2	134,608
1602	INLAKS COMPUTER LIMITED	1	134,002
1603	Gerard and Geradin Enterprise	1	133,650
1604	MATAI INVESTMENT ENGINEERING AND GEN SUPPLIES	1	133,394
1605	MATIA INVESTMENT ENGINEERING AND GENERAL SUPPLIES	1	133,394
1606	ORZIM CONSTRUCTION AND GENERAL SERVICES	1	132,070
1607	STABLE SOLUTIONS	2	131,728
1608	GRIPHIN ENTERPRISE	1	131,180
1609	KOROMA INVESTMENT	5	130,971
1610	DAINKS ENTERPRISE	3	130,000
1611	MINKIM ENTERPRISES	1	128,203
1612	HDF and Company Limited	1	127,906
1613	BARTHISA ENTERPRISES	2	127,642
1614	Dunyamakoi Solutions and General Merchandise	5	127,123
1615	SATGURU	2	126,652
1616	CINDERELLA TRAVEL & TOURS	1	126,630
1617	EMADUDIN ENTERPRISES	3	124,814
1618	QUMRAN INTERNATIONAL INVESTMENT	2	124,698
1619	INTERNATIONAL COOLING ENGINEERING	3	124,552
1620	ENTABUY Agency	2	123,970
1621	Infiniti Trading Ltd	1	123,133
1622	HILL STATION BAKERY	2	121,770
1623	121440	1	121,440
1624	TEE DESIGNS	2	120,000
1625	Sequence Agric Line	1	120,000
1626	SHEKU KAIFALA: NLE8,105DANIEL BOGBA: NLE30,100 ELIZABETH C. SESAY: NLE20,	1	120,000
1627	FAITH VENTURE INVESTMENT	1	119,689
1628	H.M SAFIDEEN	6	119,485
1629	AFRICAN SPORT BAR AND RESTAURANT	3	119,200
1630	Sheruk Enterprises	3	119,055
1631	ADEL SHOUR & SONS	3	118,826
1632	VAICOM ENTERPRISE	4	118,580
1633	Lincoln Avenue Service Station	3	117,882
1634	HARRY 'S SL LTD	2	116,858
1635	Marlo Furniture	1	116,857
1636	DE WORLD INVESTMENT	2	116,462
1637	JONSYL'S DELUXE ENTERPRISE	2	116,386
1638	M & R GENERAL TRADING	2	116,150
1639	FESTECH ELECTRICAL AND ELECTRONICS ENTERPRISE	2	116,110
1640	ESS BEE INTERNATIONAL LTD	2	116,050
1641	BEE MAC CONSTRUCTION AND GENERAL SERVICES LIMITED	1	116,000
1642	M.S.J ENTERPRISE	6	115,513
1643	COMMODITIES TRADING COMPANY	1	115,500
1644	ROLAND ENTERPRISE	2	113,110
1645	SUAIBA KEITA	1	112,524
1646	Danstige Enterprise	2	112,431
1647	DAIMM CONSTRUCTION	1	111,780
1648	LAS ALZA GENERAL SUPPLIES	1	111,600
1649	Knight Investment	1	111,358
1650	BROTHERS CARPENTRY AND FINISHING MATERIAL CENTER	3	110,965
1651	Regency Furniture	1	110,376
1652	E M JOHNETTE MERCHANDISE	3	110,000
1653	J.M.G CONSTRUCTION AND GENERAL SERVICES	1	110,000
1654	Webs Agency and General Services	1	110,000
1655	Dr Philip M. P Mornya	1	109,500
1656	ONLIME SL. LIMITED	1	109,500
1657	Complete Solution Limited	1	108,109
1658	KUMBASSA MOTOR GARAGE	1	107,649
1659	FORTUNE ELECTRICALS	2	106,352
1660	ALIC SL LTD	1	106,260



1661	Kayhira Enterprises	2	105,243
1662	AR KAMARA ENTERPRISE	2	105,200
1663	MOHAMED DUMBUYA, AFANGAMA AIAH KUTUBU, JAMES FORTUNE, MAJU BARRIE	1	105,200
1664	Vakaba enterprise	2	104,931
1665	TAMLINA ENTERPRISE	3	104,860
1666	Dr jusufu Hindolon/Tonya Musa	1	104,715
1667	MAMAKOR COOLING SYSTEM	1	104,600
1668	GREENFIELD FARM	1	104,148
1669	Pretty Small Small Things	3	104,029
1670	ALHAJI ORMAN KARGBO	1	104,001
1671	EDDIE K. ENTERPRISES	2	103,966
1672	Mosaf Enterprises	9	103,390
1673	GBEAKPAH ENTERPRISE	1	102,914
1674	Kemusa construction and General suppliers	3	102,640
1675	ZAHIRIMA ENTERPRISE	2	102,601
1676	ETG MANAGEMENT AND ICT CONSULTANCY LIMITED	2	102,493
1677	Ceramic Glorious Symail Ventures	2	102,345
1678	Jenyeama Commercial Services and General Merchandise	3	102,184
1679	Lemiray's Enterprise	2	101,450
1680	MIHAM INVESTMENT & LOGISTICS	1	101,407
1681	H.M. SAFIDEEN	4	101,085
1682	Said and cherry investment	1	100,973
1683	ERICO STATIONERY, CONSTRUCTION & GENERAL SERVICES	3	100,860
1684	MS JALLOH AUTOSPARES	1	100,755
1685	CIB ENTERPRISE	1	100,590
1686	VAKABA ENTERPRISE	2	100,568
1687	YEAMILLY CATERING AND GENERAL SUPPLIES	5	100,560
1688	AMINGIBS ENTERPRISE	1	100,089
1689	Mark pharmacy	1	100,011
1690	MOSAF ENTERPRISE	6	100,000
1691	ADVOCACY NETWORK FOR GIRL CHILD EDUCATION	1	100,000
1692	ADVOCATE FOR COMMUNITY EMPOWERMENT	1	100,000
1693	AFRICAN PROGRESSIVE YOUTH ORGANIZATION	1	100,000
1694	AL- HAWAL BUSIBESS VENTURES	1	100,000
1695	ALL-IN -ONE AGRICULTURAL ORGANISATION	1	100,000
1696	AMIESATU CONSTRUCTION ENTERPRISE	1	100,000
1697	AMSHEIK ENTERPRISES	1	100,000
1698	AP ALPHA AND HAJA MARSOH ENTERPRISE	1	100,000
1699	APPROACH TO COMMUNITY DEVELOPMENT	1	100,000
1700	BARRY MANNAH ENTERPRISE	1	100,000
1701	BOMBEH AGRICULTURAL DEVELOPMENT ORGANIZATION	1	100,000
1702	BOSTOULU INVESTMENT COMPANY LIMITED	1	100,000
1703	BUNMBUN A WATER SHED MANAGEMENT AUTHORITY	1	100,000
1704	CENTER ATAYA BASE ORGANIZATION	1	100,000
1705	CENTER FOR COMMUNITY EMPOWERMENT AND TRANSFORMATION	1	100,000
1706	CHANGE FOR CHANGE AFRICA	1	100,000
1707	CLAUREMIA FAVOUR & SONS	1	100,000
1708	CLIMATE ACTION FOR HEALTH AND AGRICULTURAL DEVELOPMENT (CAHAD)	1	100,000
1709	Community Action for Poverty Alleviation	1	100,000
1710	COMMUNITY DEVELOPMENT & LITERACY SKILLS (CODALS)	1	100,000
1711	COMMUNITY DEVELOPMENT AND LITERACY SKILLS (CODALS)	1	100,000
1712	COMMUNITY EMPOWERMENT FOR AGRIC DEVELOPMENT	1	100,000
1713	COMMUNITY EMPOWERMENT FOR SUSTAINABLE DEVELOPMENT	1	100,000
1714	COMMUNITY INTEGRATED DEVELOPMENT ASSOCIATION SL	1	100,000
1715	COMMUNITY INTEGRATED DEVELOPMENT ORGANISATION	1	100,000
1716	COND FOR THE NEEDY SIERRA LEONE	1	100,000
1717	COORDINATED APPROACH FOR ENV PROTECTION AND SUSTAINABLE AGRICULTURE	1	100,000
1718	COUNTERPARTS IN REHABILITATION AND DEVELOPMENT IN SIERRA LEONE CORD	1	100,000
1719	COUNTERPARTS IN RURAL EMPOWERMENT (CORE-SL)	1	100,000
1720	EARTH REGENERATIVE PROJECT SIERRA LEONE	1	100,000
1721	EASTERN FARMERS DEVELOPMENT ASSOCIATION	1	100,000
1722	ECO DEFENCE ORGANISATION	1	100,000
1723	ECO DEFENSE ORGANIZATION	1	100,000
1724	ECO FARMS & LOGISTICS CO.	1	100,000
1725	ECOFRIEND SIERRA LEONE	1	100,000
1726	ETHNIC YOUTH DEVELOPMENT ORGANISATION SIERRA LEONE	1	100,000
1727	EVER GREEN WOMEN NETWORK	1	100,000
1728	EVER GREEN WOMENS NETWORK	1	100,000
1729	EXPO NONGOWA AGRICULTURAL PROGRAM	1	100,000
1730	FAHRENHCIT ENGINEERING CONT. COMPANY	1	100,000
1731	FAMBUL JONG WOMEN TEGLOMA AGRIC ORG	1	100,000
1732	FATU KAY INVESTMENT & CONSTRUCTION	1	100,000
1733	FIGHTERS FOR CLIMATE CHANGE SIERRA LEONE	1	100,000
1734	FOREST CO- MANAGEMENT COMMITTEE	1	100,000
1735	FRIENDS OF THE EARTH SIERRA LEONE	1	100,000
1736	GBATIMA FARMERS ASSOCIATION	1	100,000
1737	GBOTIMA WOMEN'S FORESTRY ORGANISATION	1	100,000
1738	GBREIA TIBAKO TARMERS ASSOCIATION (SL) LTD	1	100,000
1739	GOD WILL FOUNDATION SL	1	100,000
1740	INDIGENOUS ENVIROMENTAL	1	100,000
1741	INDIGENOUS ENVIRONMENTAL MANAGEMET (IEM)	1	100,000
1742	INITIATIVE WOMEN FOR AFRICAN NETWORK	1	100,000
1743	INNOVATION AGRO BUSINESS SL LTD	1	100,000
1744	INTEGRATED PARTNERSHIP ACTION	1	100,000
1745	JAWIE YOUTH FOR DEVELOPMENT	1	100,000
1746	JIMSK AGRICULTURAL BUSINESS SOLUTION	1	100,000
1747	KADITUNK'S AND SONS ENTRPRISES	1	100,000
1748	KALUSHA FARM DEVELOPMENT ORGANISATION	1	100,000
1749	KANIJOFAMOROH FARM COMMUNITY BASS ORGANIZATION	1	100,000
1750	KASEMBEH AGRICULTURE DEVELOPMENT ORGANISATION	1	100,000
1751	KOJOHUN AGRICULTURAL FARMING	1	100,000
1752	LLOYD MICHAEL CONSTRUCTION & TRADING GEN.	1	100,000
1753	LOWER GEOMA FARMERS SCHOOL ORGANIS ATION	1	100,000
1754	MA NYANDE WOMENS DEVELOPMENT ORGANISATION	1	100,000
1755	MAN HARDIE FARMERS ASSOCIATION	1	100,000
1756	MAYIEGE ENTERPRISE CONSTRUCTION	1	100,000
1757	MENDE COMMUNITY MOVEMENT ORGANISATION	1	100,000
1758	MILKO COMMUNITY DEVELOPMENT ORGANIZATION	1	100,000
1759	MOVEMENT FOR COMMUNITY EMPOWERMENT	1	100,000
1760	MUSAF INVESTMENT COMPANY LIMITED	1	100,000
1761	NATION BUILDING C.M NETWORK AFRICA	1	100,000
1762	NATIONAL FARMERS ASSOCIATION OF SIERRA LEONE	1	100,000
1763	NATIVE CONSORTIUM AND RESEARCH CENTER	1	100,000
1764	NETWORK FOR AGRICULTURAL DEVELOPMENT & NORAD	1	100,000
1765	NETWORK MOVEMENT FOR JUSTICE AND DEVELOPMENT (NMJD)	1	100,000



1766	NGOWORYEHOOA AGRICULTURE WOMEN'S ASSOCIATION	1	100,000
1767	NGOYIELA DEVELOPMENT ASSOCIATION	1	100,000
1768	NIANDA AGRICULTURAL TRADING	1	100,000
1769	ON POINT AMULET ENTERPRISE	1	100,000
1770	RURAL AGRICULTURAL DEVELOPMENT ORGANISATION	1	100,000
1771	RURAL FARMING SIERRA LEONE	1	100,000
1772	S&H Trading Investment	1	100,000
1773	S&H TRADING INVESTMENT (SL) LIMITED	1	100,000
1774	SANNOH AGRICBUSINESS INVESTMENT	1	100,000
1775	SAVE THE PEOPLE OF S/L	1	100,000
1776	SEEKING THE LOST SOUL MINISTRIES INTERNATIONAL	1	100,000
1777	THE NATIONAL YOUTH EMPOWERMENT ORGANASATION S/L	1	100,000
1778	UNION OF TREES AND TREE CROP FARMERS PROJECECT (UTTCFP)	1	100,000
1779	UNION OF TREES AND TREE CROP FARMERS PROJECT (UTTCFP)	1	100,000
1780	WANGU HOLDINGS	1	100,000
1781	WOMEN UNITED FOR SUSTAINABILITY AND AGRICULTURE	1	100,000
1782	WOMEN UNITED IN AGRICULTURAL DEVELOPMENT	1	100,000
1783	YON MABANTA AGRICULTURAL YOUTH ORGANIZATION	1	100,000
1784	Yoni commercial	1	100,000
1785	Yoni commercial enterpris	1	100,000
1786	YORMATA FARMERS DEVELOPMENT ASSOCIATION	1	100,000
1787	YOUTH ACTION FOR RELENTLESSDEV. ORG. SL	1	100,000
1788	YOUTH IN ACTION FOR ICT AND TRANSFORMATION	1	100,000
1789	Plaza 38 Limited	2	99,981
1790	H.M SAFIDEEN	1	99,950
1791	PARENTAL BACKING	1	99,950
1792	DIARY COMMUNICATIONS & GENERAL SERVICES Co. Ltd.	1	99,860
1793	EXCELLENT GOVERNMENT PRITING DEPARTMENT	1	99,820
1794	MIKEY & BLUE ROYAL INVESTMENT	1	99,800
1795	INTEGRATED POWER & CONTROL SOLUTIONS	1	99,785
1796	J. B Enterprise	3	99,770
1797	Chidex Group Holding	1	99,705
1798	GREEN SOLAR AFRICA SL LIMITED	1	99,682
1799	MAGALA ENTERPRISE	1	99,655
1800	ALBAK TRADE LINE	1	99,600
1801	RAZPEC HOLDINGS AND PROCUREMENT CENTRE (SL) LIMITED	1	99,590
1802	VICTORIOUS STORES AND GENERAL MERCHANDISE	1	99,565
1803	MAFINDA ENTERPRISE	1	99,500
1804	TEE TEE ESS ENTERPRISES	1	99,500
1805	HOUSE OF ELECTRONICS (SL) LTD.	1	99,498
1806	BLUE STEEL LOGISTICS AND GENERAL SERVICES (SL) LIMITED	1	99,412
1807	PHASODY INFOTECH	1	99,360
1808	SALMA TRADING AND GENERAL CONSULTANCY	1	99,350
1809	Real Eclipse	1	99,300
1810	ME-TRADING & TECHNOLOGY LTD	1	99,295
1811	A. A Enterprises Limited	6	99,245
1812	EH Technology Co Ltd	1	99,200
1813	OPTIMAL GLOBAL SOLUTIONS LIMITED	1	99,188
1814	YA BUNDU ENTERPRISE	1	99,164
1815	COMAN ENTERPRISE, 29 RAWDON STREET, FREETOWN	1	99,128
1816	Samgers construction and General services	1	99,103
1817	INTERGRATED POWER AND CONTROL SOLUTION	1	99,015
1818	ME AND MY CUSTOMERS ENTERPRISES METRO STATIONARY STORE	1	99,015
1819	ALBAK TRADE LINK	1	99,000
1820	BIG BANG WORLD INCORPORATION	1	99,000
1821	JOHN .B. SCREEN LTD	1	99,000
1822	KC WORLD SL LTD	1	99,000
1823	KC. WORLD SL LTD	1	99,000
1824	ME TRADING AND TECHNOLOGY LIMITED	1	99,000
1825	Trigen Advertising Marketing Company Ltd	1	99,000
1826	YABUNDU ENTERPRISE &GEN MERCHANDISE	1	99,000
1827	QUICK FIX GARAGE	2	98,950
1828	VICTORIOUS STORE AND GENERAL MERCHANDISE	1	98,949
1829	Satguru Travel and Tour	2	98,900
1830	98900	1	98,900
1831	DELS ENTERPRISE	1	98,900
1832	DELS ENTERPRISE, 1 JONES STREET	1	98,900
1833	Magala Enterprises	1	98,875
1834	Adamed Enterprise	1	98,840
1835	EDWARD B. NJIFORTI	1	98,750
1836	JAYLYCON ENTERPRISE & GENERAL MERCHANDISE	1	98,750
1837	ESS BEE INTERNATIONAL (SL) LIMITED	1	98,648
1838	Dem sl Ltd	1	98,600
1839	MEDDUM ALLUMINIUM ENGINEERING AND GENERAL ENTERPRISE	1	98,600
1840	AGIEPAT CONSTRUCTION AND GENERAL SERVICES	1	98,518
1841	NEWS AFRICA MAGAZINE AND COMMUNICATION ENTERPRISE	1	98,499
1842	Biogen Pharma Limited	1	98,415
1843	CHERRYS PRODUCTION	1	98,400
1844	ALKAY INVESTMENT	1	98,350
1845	98340	1	98,340
1846	DELPREMASHA CO. (SL) LTD	1	98,337
1847	MULTI TIER SYSTEMS	1	98,325
1848	BIANQUAY ENTERPRISE	1	98,250
1849	FADEL CONSULTS AND TRADING SL LIMITED	1	98,207
1850	ERICO STATIONERY, CONSTRUCTION AND GENERAL SERVICES	1	98,112
1851	Arouna Bah Enterprise	1	98,000
1852	DELPREMASHA COMPANY LTD	1	98,000
1853	EDGE DESIGNS AND SERVICES	1	98,000
1854	FONTI INCORPORATION (SL) LTD	1	98,000
1855	GOD WITH US GENERAL SERVICES	1	98,000
1856	KC World Limited	1	98,000
1857	KIMOZ INVESTMENT	1	98,000
1858	MALACHI'S LIMITED	1	98,000
1859	MORALE (SL) 2022	1	98,000
1860	Must Power (SL) Limited	1	98,000



1861	Prifemlu Enterprise	1	98,000
1862	TECHNOVATATE SL	1	98,000
1863	VAKAVA ENTERPRISE	1	98,000
1864	AL - HALAL BUSINESS VENTURE	1	97,985
1865	HEALTH FOR ALL MEDICAL	1	97,944
1866	ADDYVETTE INVESTMENT GENERAL SUPPLIERS	1	97,925
1867	MIMANU COUTURE	1	97,920
1868	Star Travels and Tours	1	97,840
1869	ST ALICE TRADING ESTABLISH	1	97,750
1870	360 AFFORDABLE MARKETING SOLUTION	1	97,700
1871	ST ALLICE TRADING	1	97,606
1872	Rolaan Enterprises	3	97,578
1873	BLUERIBBON SOLUTION SL LTD	1	97,500
1874	JAY IYCON ENTERPRISES	1	97,500
1875	ROLMAC ENTERPRISE	1	97,461
1876	FOJATU ENTERPRISE	1	97,200
1877	GENERAL MOTORS GARAGE	1	97,140
1878	DACHRIS CONSTRUCTION AND SUPPLIES AGENCY	4	97,095
1879	SINNAH BASCO BAH CONSTRUCTION AND GENERAL SERVICES	1	97,000
1880	SULTEL ENTERPRISE	1	97,000
1881	TYPE-A HOUSE OF ELECTRON8CS SL LTD	1	96,956
1882	IMPECCABLE PROCUREMENT & CONSTRUCTION TRADING LIMITED	1	96,950
1883	VICTORIOUS STORE & G3NERAL MARCHANDISE	1	96,700
1884	TRIGEN ADVERTISING MARKETING AGENCY	1	96,400
1885	DIACO INVESTMENT (SL) LTD	1	96,390
1886	MORICE INVESTMENT	1	96,250
1887	Blie Ribbon Solution	1	96,000
1888	Dence Printing Cleaning & General Services	1	96,000
1889	MAM-AL GENERAL SUPPLIER	1	96,000
1890	MIM'S TRAVEL TOURS	1	96,000
1891	RURAL TRADE LINKS ENTERPRISE	1	96,000
1892	PREMIUM AFRICA LIMITED	1	95,910
1893	SALMA TRADING & GENERAL COMP.	1	95,600
1894	ISLAND LOGISTICS SL LIMITED	1	95,433
1895	DARAMS ENTERPRISE & CONSTRUCTION	1	95,275
1896	DARAMS ENTERPRISE AND CONSTRUCTION	1	95,275
1897	HOBTEC ENGINEERING AND CONSTRUCTION SERVICES	1	95,162
1898	WORLD OF OFFICE SOLUTIONS	1	95,050
1899	95047	1	95,047
1900	AA ENTERPRISE LTD	1	95,000
1901	Binty Med & Sons	1	95,000
1902	CLAUREMIA FAVOUR & SONS GEN	1	95,000
1903	CLAUREMIA FAVOURISONS GENERAL MERCHANDISE	1	95,000
1904	DESMOND BENYA ENTERTAINMENT CENTER	1	95,000
1905	GOD'S OWN TRADING SUPPLIES & GENERAL MERCHANDISE	1	95,000
1906	KEMOZ INVESTMENT	1	95,000
1907	E-SOLUTION LIMITED	1	94,950
1908	MALACHII'S LIMITED	1	94,881
1909	PARTNERS IN BUSINESS SOLUTIONS	1	94,875
1910	A. A Enterprises Limited	4	94,817
1911	JOHN JAMES HOLDING TRADING ENTERPRISE	1	94,800
1912	YOZ SERVICES LTD	1	94,760
1913	Furniture and Rug Depot	1	94,368
1914	94300	1	94,300
1915	MOBONDE BAR & RESTAURANT	1	94,250
1916	Art-Line Enterprises	1	94,200
1917	Morramie General Trading	1	94,000
1918	People's Construction and Fabrication Enterprise	1	94,000
1919	SIGN AFRICA (SL) LTD	1	93,840
1920	AA Enterprise limited	1	93,623
1921	G& M Investment SL Ltd	1	93,555
1922	KAWTAL SL LTD	2	93,510
1923	KARMA GLOBAL CONSULTANT	1	93,351
1924	IMED BARRIE'S ENTERPRISE & PHARMACEUTICALS	1	93,343
1925	SEASON'S (SL) LIMITED	1	93,335
1926	SOLET MULTI SERVICE	1	93,152
1927	MEDIA POWER SOLUTION	2	93,084
1928	FESTECH ELECTRICALS	2	93,000
1929	KAWTAL (SL) LIMITED	1	93,000
1930	WALBEC & LOGISTICS AND GENERAL SUPPLIES	1	92,890
1931	CARYER SALONE	1	92,808
1932	MASNAF ENTERPRISE	1	92,656
1933	SYLVIS DESIGN SETVICES	1	92,610
1934	KONIX LTD	1	92,500
1935	FANTOMAS SERVICES	1	92,475
1936	SAFE & SOUND SECURITY AND LOGISTICS (SL) LIMITED	1	92,400
1937	MOZZIE BUSINESS CENTRE	1	92,200
1938	COMPASS BUSINESS VENTURE	1	92,000
1939	DAGBANYA AND KAJEI SERVICES AGRI-BUSINESS	1	92,000
1940	FABIZ ENTERPRISE	1	92,000
1941	RURAL TRADE LINKS ENTERPRISES	1	92,000
1942	VICOM ENTERPRISES LTD	1	92,000
1943	J. B Enterprise	1	91,800
1944	MALUKAR ENTERPRISE	1	91,684
1945	BATTIS INTERIOR HOME AND OFFICE DECOR	1	91,665
1946	DEXIN SERVICES	1	91,665
1947	KIMZO INVESTMENT AND SUPPLIES	1	91,500
1948	LAFENTS INVESTMENT & GENERAL MERCHANDISE	1	91,485
1949	ADNAN & ADEL MULLAH & SONS LTD	1	91,409
1950	DOKKAL ENTERPRISE	8	90,880
1951	CHOITHRAMS	1	90,741
1952	CUTTING EDGE LIMITED	1	90,729
1953	STAR AYAN ENTERPRISE & GENERAL SUPPLY	1	90,720
1954	IMAGERUNNER ENTERPRISE	1	90,500
1955	AMDIDI ENTERPRISE	1	90,436
1956	ARMAT KAI CATERING AND GENERAL SERVICE	1	90,250
1957	CYPRESS COMMERCIAL AND TRADING ENTERPRISE	1	90,050
1958	ABU BAKARR & BROTHER INTERNASIONAL	1	90,000
1959	CARLINE ENTERPRISES	1	90,000
1960	CINDERELLA TRAVEL AND TOURS (SL) LTD	1	90,000
1961	DAGBANTA AND KAJEI SERVICES AGRI BUSINESS	1	90,000
1962	DAIMM CONSTRUCTION AND GENERAL SERVICES	1	90,000
1963	E.H TECHNOLOGY CO.LTD	1	90,000
1964	Jafid construction & general service.	1	90,000
1965	KMK SOLICITORS	1	90,000
1966	MAMASA ENTERPRISE AND GENERAL MARCHANDSE	1	90,000
1967	ME TRADING & TECHNOLOGY	1	90,000
1968	MORCON COOLING AND MAINTENANCE	1	90,000
1969	Nalralph Enterprises	1	90,000
1970	Office World	1	90,000



1971	KAWTAL SL LIMITED	1	89,900
1972	Eddie K. Enterprise	3	89,750
1973	TITY'S MADI ENTERPRISE AND GENERAL SUPPLIES	2	89,700
1974	89700	1	89,700
1975	Hill Top Group Limited	1	89,700
1976	M H BARRIE ENTERPRISE	1	89,538
1977	MUMBANGS ELECTRICALS CONTRACTING ENTERPRISES	1	89,520
1978	HAM AND SONS INVESTMENT LTD	1	89,472
1979	TILMA ENTERPRISE	1	89,156
1980	EMINENCE AFRICA ENTERTAINMENT	2	89,000
1981	IEYEBEE CONSTRUCTION AND ENTERPRISE	1	88,940
1982	ABISH PEST CONTROL AND GENERAL SERVICES	1	88,830
1983	ALUSMAK ENTERPRISES	1	88,800
1984	MARIE KARGBO CATERING SERVICES	1	88,700
1985	INTERGATED GENERSL SUPPLY & CONSTRUCTION COMPANY	1	88,500
1986	JOVAMIA CATERING SERVICES	1	88,470
1987	TIMBI ENTERPRISE	1	88,200
1988	BARHAM ENTERPRISE	4	88,000
1989	BLUERIBBON SOLUTIONS LIMITED	1	88,000
1990	SALMA TRADING & GENERAL COMP	1	88,000
1991	DAAABIA ENTERPRISE AND SUGAR LOAF ENTERPRISE	2	87,659
1992	ST. ALICE TRADING	1	87,342
1993	MUMBANGS ELECTRICAL CONTRACTING ENTERPRISE	1	87,270
1994	GATEWAY PROCUREMENT AND TRADING LTD	1	87,000
1995	HOTEL SAHARA&RESTAURANT	1	87,000
1996	STATIONERY SHOP SIERRA LEONE.	1	86,800
1997	BEYOND BORDERS TRAVEL AND TOURISM	1	86,751
1998	HOTEL CABENDA	1	86,600
1999	INNOVATIVE SOLUTION CONSULTANCY SL LTD	1	86,550
2000	PRETTY PRETTY SMALL SMALL THINGS ENTERPRISE	1	86,350
2001	Inno investment	1	86,300
2002	HUDMA'S INVESTMENT AND GENERAL MERCHANDISE, 57 FORT STREET, FREETOWN	1	86,250
2003	ESS BEE International (SL) Limited	2	86,247
2004	MED-ADASATU ENTERPRISE	1	86,150
2005	YOYONIE INVESTMENTS	1	86,140
2006	ALDESAM Logistics	1	86,000
2007	A.B. BROTHERS	1	85,900
2008	FREETOWN MEDIA CENTRE LIMITED	2	85,800
2009	MARIDEEN RESTAURANT	1	85,440
2010	Sierra palms Resort	2	85,195
2011	UNION VENTURES (SL) LIMITED	1	85,000
2012	UNION VENTURES SL LTD	1	85,000
2013	LIZ GLORY CINSTRUCTION AND GENERAL SUPPLIES	1	84,940
2014	Gateway Electronics	4	84,840
2015	MIMIE CONSTRUCTION ENTERPRISES	1	84,250
2016	SALMA TRADING &GENERAL CONSULTANCY	1	84,200
2017	ALMARIE INVESTMENT AND GENERAL MERCHANDISE	3	83,991
2018	HUDMA'S INVESTMENT	1	83,950
2019	T.CHOITHRAMS SUPERMARKET	1	83,902
2020	SHERUK ENTERPRISE	4	83,526
2021	FAYIA UNIT GARAGE & GENERAL SERVICES	1	83,525
2022	MHS & Brothers Enterprise	1	83,520
2023	I.G BEST AUTOMOBILE	1	82,766
2024	ABU BAKARR&BROTHERS INTERNATIONAL	1	82,700
2025	AFRICA TRAVEL CENTRE	1	82,577
2026	Kawtal (SL) limited	1	82,500
2027	ALP-SYNDEH BUSINESS SERVICES	1	82,195
2028	VALOUR MAN INVESTMENT	2	82,000
2029	HADMA ENTERPRISES	1	82,000
2030	KAFISATU PHARMACEUTICALS AND DIGITAL X SYSTEM COMPANY LTD	1	82,000
2031	IPC TRAVEL	1	81,968
2032	GATEWAY ELECTRONICAL	1	81,270
2033	ESS BEE International SL Limited	3	81,150
2034	INTERNATIONAL COOLING ENGINEERING	1	81,000
2035	PEOPLES PHARMACY	1	81,000
2036	Ess Bee International service	1	80,900
2037	Blessing construction and General services	4	80,745
2038	AK SECURITY	1	80,628
2039	Alex construction and enterprises	7	80,435
2040	ARSIEKEH CATERING SERVICES	1	80,000
2041	MELONI CONSULTANCY LIMITED	1	80,000
2042	MURINE KING INVESTMENT	1	80,000
2043	OTHMAN INTERIOR DESIGNS, 9 HOWE STREET, FREETOWN	1	80,000
2044	SALMA TRADING & GENERAL CONSULTANCY SERVICES LIMITED GENERAL SUPPL	1	80,000
2045	STAR-AYAN ENTERPRISES AND GENERAL SUPPLY	1	80,000
2046	Patsarbock Investment	1	79,925
2047	BRA ORFO ENTERPRISE	1	79,850
2048	MALACHS LIMITED	1	79,821
2049	PERFECT PHARMACY	1	79,800
2050	COMAN ENTERPRISE	1	79,650
2051	COMAN ENTERPRISE, 29 RAWDON STREET, FREETOWN	1	79,650
2052	INTEGRATED POWER AND CONTROL SOLUTION LTD	1	79,534
2053	DELIGHT TRAVEL AND TOURS	1	79,382
2054	MAGTANNAD INVESTMENT	1	79,300
2055	79144	1	79,144
2056	EMBRA ENTERPEISE	1	79,096
2057	VIGILANT SECURITY COMPANY	3	79,000
2058	Hotel Sahara and Restaurant	1	79,000
2059	KULUMBAYA CONSTRUCTION AND GENERALSUPPLIES	1	79,000
2060	BESPOKE SECURITY SOLUTIONS LTD	1	78,246
2061	ADRAM ENTERPRISE	4	78,216
2062	FAITH VENTURES INVESTMENT	1	78,020
2063	Yoni stationery Enterprise	1	78,000
2064	ABU WANJEI STATIONERY AND GIFT SHOP	9	77,975
2065	GREMP	1	77,750
2066	VANKO ENTERPRISE	9	77,560
2067	A A ENTERPRISES LTD	1	77,280
2068	IMAGE RUNNER IR ENTERPRISE	1	77,280
2069	WINSOME & GENERAL SUPPLIES & CONSTRUCTION ENTERPRISE	1	76,800
2070	A&Z GENERAL ENTERPRISE	2	76,700
2071	DOKKAL ENTERPRISES	13	76,575
2072	Two Tees Construction	1	76,460
2073	RADISSON BLU MAMMY YOKO HOTEL	1	76,445
2074	MANS K ENTERPRISE	2	76,410
2075	ALL GOODS ENTERPRISES	2	75,922
2076	TEAM GEE UNIVERSAL CONSTRUCTION SERVICES.	1	75,468
2077	VISION INVESTMENT	2	75,392
2078	Affordable Marketing Solution	1	75,100
2079	A&N CONSTRUCTION, GENERAL SERVICES AND SUPPLIES	1	75,000
2080	BINTUMANI HOTEL	1	75,000



2081	J. E. T. HARRISON	1	75,000
2082	J.E.T HARRISON	1	75,000
2083	MRS THERESA SESAY MULTI PURPOSE HALL	1	75,000
2084	PRESTIGE INTERNATIONAL CONSORTIUM	1	75,000
2085	WOMEN ENGINEERIG AND SURVEYING COMPANY (SL)	1	75,000
2086	IMED BARRIE'S ENTERPRISE &PHARMACEUTICALS	1	74,904
2087	GOODLUCK FLOWANKO ENTERPRISE	1	74,768
2088	COMPUTER SHOP SL	1	74,750
2089	DCL LABORATORY PRODUCTS LIMITED	1	74,513
2090	IMED BARRID ENTERPRISE	1	74,490
2091	WELFARE LOGISTICS	1	74,463
2092	EURO WORLD SL LTD	1	74,400
2093	RHAPSODY INFORTECH	1	74,350
2094	GSA Green Solar Africa (SL) Ltd	1	74,183
2095	KHALIL SHABAN AUTO SPARES	1	74,135
2096	Ceefax Dee Investment Co Ltd	1	73,945
2097	MOLIBA CAD RENTAL SERVICES	1	73,888
2098	FATRAHM Enterprise	3	73,850
2099	73600	1	73,600
2100	MAGITO LOGISTICS SL LTD	1	73,500
2101	IMPERIAL SYSTEM (ISystem)	2	73,436
2102	STAR-AYAN ENTERPRISE & GENERAL SUPPLY	2	73,250
2103	LEGAL CAPITAL INVESTMENT	2	73,222
2104	EURO WORLD SL LTD	1	73,000
2105	JOHN M GAYAH ICT & STUDIO CONSULTANT	1	72,835
2106	Gib-Liz Enterprises & General Merchandise	1	72,664
2107	INTEGRATED POWER AND CONTROL SOLUTIONS LTD	2	72,645
2108	72500	2	72,500
2109	FRANCIS CAREW GRAPHIC	1	72,500
2110	Vision investment procurement and logistics supply	2	72,432
2111	72080	1	72,080
2112	72000	1	72,000
2113	HASHASTOM SERVICES LIMITED	1	72,000
2114	SIBRA (SL) LIMITED	1	72,000
2115	THE LOOP SUPPLIES AND GENERAL MERCHADISE, AETOS, LENORA CONSTRUCTI	1	72,000
2116	MEDHAFA ENTERPRISE	3	71,850
2117	CUTTING EDGE PRINTING & STATIONERY	2	71,820
2118	Emadudin Enterprise	3	71,665
2119	MULTI TIER SYSTEM	2	71,390
2120	DREAM TRAVEL	1	71,280
2121	G.C.E Travel Agency	1	71,250
2122	Duchamp Tech Solutions	1	70,875
2123	T.CHOITHRAM AND SONS	1	70,713
2124	MUMBANGS ELECTRICAL AND CONTRACTING ENTERPRISE	1	70,560
2125	Atlantic Logistics	1	70,534
2126	MATU AND DONDO ENTERPRISES	1	70,500
2127	Mustapha Sesay Enterprise	4	70,490
2128	Benkade Construction and General Suppliers	1	70,310
2129	MOLIBA CAR RENTAL SERVICES	1	70,308
2130	Kalibondo Company (SL) Ltd	2	70,245
2131	Amy's Entertainment and constuction	1	70,000
2132	ANGIES DOMINION ENTERPRISES	1	70,000
2133	EDSASE TECH	1	70,000
2134	EDSASTECH COMPANY LIMITED	1	70,000
2135	Lemray's Enterprise	1	70,000
2136	P T N SERVICES LIMITED	1	70,000
2137	PREMIER MEDIA GROUP	1	70,000
2138	RISE SALONE LIMITED	1	70,000
2139	SALMAN Trading and Gen Consultancy	1	70,000
2140	MUMAYA INVESTMENT AND GENERAL MERCHADISE	1	69,955
2141	FedEx enterprise & print solutions	1	69,456
2142	Kal Mombang Investment Services	2	69,129
2143	EUDENRICH CATERING & EDCORATING ENTERPRISE	1	69,126
2144	OKEKE INVESTMENT	3	69,034
2145	ITB LABS LTD	1	69,000
2146	MARICS LIMITED	1	69,000
2147	MARICS LIMITED	1	69,000
2148	RHAPSODY INFOTECH GENERAL MECHANDISE	1	68,985
2149	Tamila Enterprise	11	68,542
2150	SINE-NAH ENTERPRISE	2	68,425
2151	A & N CONSTRUCTION & GENERAL SUPPLIES	1	68,265
2152	ABBA MAKIEU CONSTRUCTION, CONSULTANCY AND GENERAL SERVICES	1	68,248
2153	Excellent Govt Printint Dept	1	68,172
2154	OFFICE VARIETY STORE	2	68,093
2155	Mickilda Catering and General Services	5	68,000
2156	GENERAL MOTOR GARAGE	1	67,994
2157	ZAHRANI TRAVEL AGENCY	1	67,944
2158	Hascombe Buying and Selling Centre	1	67,500
2159	TAMDEL INVESTMENT	1	67,059
2160	CINDERELLA TRAVEL AND TOURS	2	67,031
2161	SINNAH BASSCO BAH CONSTRUCTION AND GENERAL SERVICES	4	67,015
2162	Musiydeh Jagisa pharmaceutical	2	67,000
2163	HIS GRACE PROCUREMENT AND GENERAL SERVICES	1	67,000
2164	KAMY INVESTMENT	1	66,780
2165	LIBERTY ENTERPRISE	1	66,617
2166	SOLUTION HUB, 2 BRIGHT STREET, FREETOWN	1	66,500
2167	ODIA K. LIMITED	1	66,412
2168	AKINGS SERVICE STATIONERY	1	66,400
2169	QUICK FIX GARRAGE	1	66,226
2170	ALUMINIUM KASSIR, 9 HOWE STREET	2	66,000
2171	Midsummer Enterprise	1	66,000
2172	H.M SAFIDEN	2	65,780
2173	Daudaboyzie Company (SL) Ltd	1	65,750
2174	TJAL ENTERPRISE	1	65,300
2175	Gimia Ent. & General Merchandise	1	65,260
2176	SYDNEY'S ENTERPRISE, 30 BIG WATERLOO STREET	1	65,250
2177	John B Screen Ltd	1	65,043
2178	JAZE ENTERPRISE	2	65,000
2179	Rite Solution Enterprise	2	65,000
2180	Medmans Garage	6	64,885
2181	MR ABDULAI BOIE JALLOH	1	64,870
2182	DAUDOBOYZIE COMPANY (SL) LIMITED	1	64,800
2183	MASAL CONSTRUCTION ENTERPRISE	1	64,800
2184	MODERN MOVING &CONSTRUCTION SERVICES	1	64,518
2185	SATGURU TRAVELS AND TOURS SERVICES LTD	1	64,187
2186	SIBBA SL LIMITED	1	64,000
2187	EDDIECAN INVESTMENT ENT	2	63,701
2188	ALPHIMAI ENTERPRISE	3	63,554
2189	Science World Enterprise	1	63,550
2190	63480	1	63,480
2191	EH - TECHNOLOGY	1	63,380
2192	SKATEL SL LIMITED	1	63,250
2193	ERICO STATIONERY, CONSTRUCTION& GENERAL SERVICES	1	63,227
2194	SATGURU TRAVEL AND TOURS SERVICES LIMITED	1	63,200
2195	ALUMINIUM KASSIR	2	63,000
2196	360 AFFORDABLE MARKETING SOLUTIONS	1	63,000
2197	DANCHAMANSA CATERING & DECOR SERVICES, 50 PADEMBA ROAD, FREETOWN	1	63,000
2198	MORCON COOLING & MAINTENANCE SERVICES	1	63,000
2199	DANMILLA ENTERPRISE	1	62,800
2200	ALSUMAKA ENTERPRISE	1	62,617
2201	SATA YUM ENTERPRISE	1	62,600
2202	YOYONIE INVESTMENT	1	62,570
2203	BabaSheq's production	1	62,456
2204	Jenyama Commercial Services	1	62,309
2205	Chidex Group	1	62,186
2206	CINDERELLA TRAVEL AND TOURS (SL)	1	61,898
2207	ALSUMAK ENTERPRISE	2	61,881
2208	National Business Furniture	1	61,624
2209	Morale (SL) Limited	1	61,425
2210	Stylis Designs	1	61,425



2211	DEMILLMASS Enterprise	3	61,400
2212	61352	1	61,352
2213	Creamic Glorious Sylmail	1	61,315
2214	LUSIBEN ENTERPRISE	2	61,250
2215	ALICE TRADING	1	60,848
2216	MELOTONET CONSTRUCTION AND GENERAL SERVICES.	2	60,820
2217	C&S Suppliers and Building Contractors Ltd.	1	60,438
2218	MAGITO LOGISTICS SL LTD.	1	60,375
2219	BILKISU INVESTMENT	1	60,358
2220	30000	2	60,000
2221	AHOLD INVESTMENT AGENCY	2	60,000
2222	ABDULRAHMAN JALLOH AND BUILDING MATERIALS ENTERPRISES	1	60,000
2223	E SOLUTION LIMITED	1	60,000
2224	F.B CUSTOMIZED WEDDINGS & EVENT	1	60,000
2225	HERITAGE GENERAL SERVICE LIMITED	1	60,000
2226	HERITAGE GENERAL SERVICES LTD	1	60,000
2227	LIZ GLORY CONSTRUCTION AND GENERAL SUPPLIES	1	60,000
2228	MATU & DONDO ENTERPRISES	1	60,000
2229	NEW ENGLAND VILLE DEVELOPMENT ASSOCIATION YOUTH CLEANING EXERCISE	1	60,000
2230	No SPF form used and no Supporting document used by the awardee	1	60,000
2231	ROLMAC ENTERPRISES	1	60,000
2232	STAR AYAN ENTERPRISE	1	60,000
2233	RIOS TRADING AND GENERAL SUPPLIES	1	59,980
2234	FLYBETTER SL LIMITED	2	59,875
2235	Mr Print Printing	1	59,750
2236	Sibra Auto Trading & Enterprise (SL) Ltd	1	59,146
2237	Gib-Liz Enterprise & Gen SS	1	59,130
2238	HIGH-END TECHNOLOGY	1	59,062
2239	VANILLA COMPLEX	1	59,000
2240	Desired corporation investment co	1	58,950
2241	CHOITHRAM ELECTRICALS	1	58,897
2242	CAC HOLDINGS SL LTD	2	58,880
2243	Anthoneite Enterprise	3	58,658
2244	CINDERELLA TRAVELS AND TOURS	1	58,600
2245	Cannon Solutions American Inc	1	58,546
2246	Dal dee ENTERPRISE	1	58,500
2247	PERFECT ENTERPRISE	3	58,450
2248	DAKAB CONSTRUCTION AND ENGINEERING SERVICE	1	58,143
2249	RAMJULL INVESTMENT & GENERAL MERCHANDISE	1	58,000
2250	SAK CONSTRUCTION AND LOGISTICS SUPPLIERS	2	57,825
2251	A.S AUTO SPARES,MOHAMED SESAY,MOHAMED SESAY OMER,OSMAN SAMURA,SI	1	57,800
2252	CREATIVE POINT COMPANY AND GENERAL SERVICES	1	57,800
2253	Optimum Sierra Leone limited	3	57,660
2254	57500	1	57,500
2255	EDGE DESIGN SOLUTION	1	57,500
2256	TECHWIRE ICT SOLUTIONS (SL) LTD	1	57,500
2257	THOMAS SANDY	2	57,250
2258	MCRUG CONSTRUCTION AND GENERAL SERVICES	1	57,201
2259	FATIM ENTERPRISE	1	57,000
2260	P D (SL) LTD	1	57,000
2261	PRETTY SMALL SMALL THINGS ENTERPRISES	1	57,000
2262	CUTTING EDGE PRINTING AND STATIONERY	2	56,927
2263	RHASODY INFOTECH	1	56,925
2264	Off Licence Office Suppliers and Stationery	1	56,700
2265	Artline Enterprise	1	56,590
2266	ABU BAKARR & BROTHERS	2	56,540
2267	A& T PHARMACEUTICAL	1	56,500
2268	ALL LOGISTICS SOLUTIONS	5	56,350
2269	Valice Enterprises	1	56,190
2270	AKIN SERVICES	1	56,015
2271	ABU BAKARR JALLOH	1	55,964
2272	NLZ Building Materials	1	55,645
2273	AFRICAN AUTO MOBILE (SL) ltd	1	55,500
2274	DAUDA BOYZIE ENTERPRISE	1	55,400
2275	ISHWARI AND SONS	1	55,290
2276	55200	1	55,200
2277	MACROFUSION CONSTRUCTION GENERAL/SERVICES & SUPPLIES	1	55,200
2278	MARIAMA SERAY ENTERPRISE	1	55,200
2279	M S J ENTERPRISE	1	55,085
2280	AFKAN CONSTRUCTION AND GENERAL MERCHANDISE	1	55,000
2281	BADAINYAH INVESTMENT COMPANY LIMITED	1	55,000
2282	PRETTY PRETTY SMALL SMALL THINGS	1	55,000
2283	NEW LIFE CONSTRUCTION & GENERAL SUPPLIES	1	54,900
2284	PRECISION BUILDING COMPANY LIMITED	1	54,865
2285	AMVEL ENTERPRISE	2	54,800
2286	SUMATU ENTERPRISES	1	54,800
2287	Type A. House of electronic (SL) Ltd	1	54,751
2288	Best Buy	3	54,637
2289	CHRISTALINE ENTERPRISES	1	54,525
2290	COMPONENT RESOURCES	1	54,500
2291	PLANNING GREEN FUTURES	1	54,500
2292	57550	1	54,384
2293	AFRICAN SPORT BAR AND RESTURANT	4	54,260
2294	MIHAM INVESTMENT AND LOGISTICS	1	54,070
2295	Rendervous entertainment	1	54,000
2296	Rendervous Entertainment services	1	54,000
2297	TYPE A HOUSE OF ELECTRONICS (SL) LTD	1	53,665
2298	CHERYZAIN TAILORING CENTRE	1	53,540
2299	MOLIBA CAR RENTALS	1	53,400
2300	FODAY MANSARAY ENTERPRISE	1	53,000
2301	Osman Barrie Garge	1	52,977
2302	48605	1	52,821
2303	MAK ENTERPRISES	1	52,790
2304	ZIIMANA GENERAL SERVICES AND SUPPLIES	1	52,720
2305	ERICO STATIONERY, CONSTRUCTION& GENERAL SERVICES.	1	52,595
2306	Dake Enterprise	1	52,512
2307	Seretse Edwin-Leigh Enterprise	1	52,500
2308	52400	1	52,400
2309	M. ALPHA BARRIE ENTERPRISES	1	52,380
2310	The General Manager Chidex Group Holdings	2	52,350
2311	YONI COMMERCIAL ENTERPRISES	1	52,279
2312	SUNDAY AMAEFULE INVESTMENT	1	52,050
2313	T. J. S MOTOR GARAGE	2	52,000
2314	AZMAJID ENTERPRISE	1	52,000
2315	DOKILAM VENTURES	1	52,000
2316	HAMPTON PRODUCTION SL LIMITED	1	52,000
2317	The Home Depot	3	51,948
2318	Mamawa kay enterprise	1	51,925
2319	GATEWAY PROCUREMENT AND TRADING LTD	1	51,902
2320	ESS BEE	1	51,865
2321	Life By Design	1	51,750
2322	PRIME PRINTS (SL) LTD	1	51,750
2323	TANUE INTERNATIONAL GENERAL COMMERCIAL CO. SL LTD	1	51,670
2324	FREETOWN PLAYERS INTERNATIONAL	1	51,000
2325	Bahsoon Auto Spares	3	50,910
2326	COLOSSAL ENTERPRISE	2	50,900
2327	13800	2	50,844
2328	DEMILLMASS ENTERPRISES	1	50,770
2329	C&S BULIDERS & SUPPLIES	1	50,640
2330	INDEX ENTERPRISES GENERAL MERCHANDISE	1	50,600
2331	DESTINY WORLDWIDE ENTERPRISES	4	50,527
2332	EXPERIENCE AUTO SPARES	4	50,433
2333	Hadma Enterprise	1	50,400
2334	EUDENRICH CATERING AND DECORATING ENTERPRISE	1	50,250
2335	CHRISKAY ENTERPRIS3	1	50,000
2336	Clean Water Tenker (Ibrahim Koroma)	1	50,000
2337	Daluco Logistics Ventures	1	50,000
2338	DR JULIEH JALLOH YOUNG LADIES IN DEVELOPMENT ORGANISATION	1	50,000
2339	EUGECO CATERING AND DECORATING ENTERPRISE	1	50,000
2340	J.J IBE	1	50,000



2341	LA VIE DOR ENTERPRISE	1	50,000
2342	MAR INVESTMENT & TRADING	1	50,000
2343	MOON RIVAL ENTERPRISES	1	50,000
2344	RUK-ALDIN ENTERPRISE	1	50,000
2345	Sai Print SL Limited	1	50,000
2346	SMART NETWORK SOLUTION LIMITED	1	50,000
2347	WORMAN ENGINEERING AND SURVEYING COMPANY	1	50,000
2348	WORMAN ENGINEERING AND SURVEYING COMPANY	1	50,000
2349	MEDHAFA ENTERPRISE AND CONSTRUCTION SERVICES	1	49,950
2350	49940	1	49,940
2351	MANTHONET CONSTRUCTION ENTERPRISE	1	49,900
2352	GLOBAL CONNECT EXPRESS (SL) LIMITED	1	49,895
2353	CHOITHRAMS&SONS	1	49,864
2354	MILLERINE ENTERPRISES	2	49,775
2355	DAINIS ENTERPRISE	1	49,750
2356	A&Z Gen Enterprise	1	49,654
2357	AFRICAN SPOT BAR AND RESTAURANT	2	49,500
2358	EDGE DESIGNS & SERVICES	1	49,500
2359	ME TRADING LIMITED	1	49,500
2360	IMED BARRIE'S ENTERPRISE AND PHARMACEUTICALS	1	49,224
2361	AR KAMARA ENTERPRISE	1	49,200
2362	DUAZY INVESTMENT HOLDING	1	49,100
2363	IBRAHIM ALUMINIUM WORKSHOP	1	49,000
2364	ISHMARIE ENTERPRISE	1	48,951
2365	MEDHAFA ENTERPRISE & CONSTRUCTION SERVICES	1	48,786
2366	ONLINE SL LIMITED	1	48,782
2367	OUR HARVIL PHARMACEUTICAL & COSMETICS PRODUCTS	1	48,780
2368	Rikcal Computer Services	1	48,710
2369	CAC HOLDINGS SERVICES	1	48,480
2370	CLIPS BUSINESS VENTURES	1	48,330
2371	48000	1	48,000
2372	ACCE GM (SL) LIMITED	1	48,000
2373	CUTTING EDGE PRINTING AND STATIONERY	1	48,000
2374	HOSANNA ENTERPRISE	1	48,000
2375	A. A. Enterprises	1	47,840
2376	TWO TIER CONSTRUCTION AND GENERAL MERCHANDISE	1	47,800
2377	BAMA CATERING AND GENERAL SERVICES	5	47,781
2378	A A ENTERPRISE	1	47,725
2379	47700	1	47,700
2380	Facial Unity Garage	1	47,700
2381	Anthoette Enterprise	2	47,448
2382	Kumbassay Enterprise	1	47,360
2383	Breakthrough Construction Enterprises and General Services	1	47,253
2384	DEMBELEYSAY ENTERPRISE	2	47,145
2385	Tee and Jay Enterprises	1	47,100
2386	Pretty Small Small Enterprise	1	47,036
2387	UNION SYSTEM GLOBAL LTD	2	47,000
2388	47000	1	47,000
2389	CINDERELLA TRAVEL AND TOURS (SL) LTD	1	47,000
2390	INVINSIBLE II LOGISTICS	1	47,000
2391	GCE TRAVEL AGENCY	1	46,900
2392	GCE TRAVEL AGENCY	1	46,900
2393	DESTINY WORLD WIDE ENTERPRISES	3	46,896
2394	ME TRADING & TECHNOLOGY LIMITED	1	46,778
2395	DOKKAL GARAGE	1	46,598
2396	Ahmed M. Smart	5	46,530
2397	SALIM TRADING SERVICE	1	46,375
2398	Hi Construction & General services	1	46,295
2399	EAGLES LOGISTIC & INVESTMENT/MAJUCO INVESTMENT	1	46,276
2400	OKKEKE INVESTMENT INTERNATIONAL	1	46,242
2401	DAGRIS CONSTRUCTION AND SUPPLIES AGENCY	1	46,130
2402	OMKALL CONSTRUCTION & TRADING ENTERPRISE	3	46,130
2403	46000	1	46,000
2404	FWK consulting	1	46,000
2405	INDEX ENTERPRISE	1	46,000
2406	Misuvdeh Jadisa Pharmaceuticals	1	46,000
2407	Dream travel (SL) Ltd	1	45,982
2408	Husband Investment Company	1	45,756
2409	45666	1	45,666
2410	SANICIA	1	45,500
2411	DAIMM CONSTRUCTION AND GENERAL SERVICES	1	45,438
2412	KUMBASSA MOTTO GARAGE	1	45,358
2413	SATGURU TRAVEL AND TOURS SERVICES	2	45,205
2414	A A ENTERPRISE LIMITED	2	45,195
2415	HARRY'S SL LTD	1	45,080
2416	FATDIZO ENTERPRISE	1	45,000
2417	Fatmie Enterprise	1	45,000
2418	MIMI'S TEAVEL & TOURS	1	45,000
2419	SWANEH CONSTRUCTION & GENERAL SERVICE	1	45,000
2420	A & Z ENTERPRISE	2	44,940
2421	Greenfield Farm	3	44,915
2422	EXCEL BULIFE	1	44,800
2423	Value point Enterprise	3	44,689
2424	TYPE A HOUSE OF ELECTRONICS	3	44,603
2425	MAP INVESTMENT SL LIMITED	1	44,534
2426	FALCON GLOBAL CAPITAL LTD	1	44,500
2427	Cinderella Travel and Tours Agency	1	44,400
2428	PHILMICK ENTERPRISE	1	44,372
2429	A. A. ENTERPRISES	1	44,367
2430	44275	1	44,275
2431	CONQUEST GENERAL SERVICES (SL) LTD	1	44,900
2432	ABU WANJELI STATIONERY	1	47,700
2433	Star-Ayan Enterprise and General Supply	1	43,560
2434	43533	1	43,533
2435	CALASS VENTURES	1	43,500
2436	HASCO BUYING & SELLING	1	43,500
2437	TEE TEE ESS ENTERPRISE	1	43,464
2438	SABEN GLOBAL SUPPLIES	1	43,430
2439	SINE-NAH ENTERPRISES	1	43,425
2440	M.A. - SALL BROTHERS ENTERPRISE	1	43,400
2441	ERICO STATIONERY & CONSTRUCTION & GENERAL SERVICES	1	43,375
2442	MIHAM INVESTMENT	1	43,168
2443	TWO BROTHERS CONSTRUCTION AND GENERAL SERVICES	1	43,150
2444	43125	1	43,125
2445	LASMAN HOLDINGS ENTERPRISES	1	43,000
2446	His Grace procurement & General services	1	42,800
2447	HALYA INVESTMENT	1	42,560
2448	NEW LEVEL SERVICES & LOGISTICS COMPANY	1	42,540
2449	ODINAKACHI AUTO SPARE PARTS	1	42,525
2450	M. S. J. ENTERPRISE	1	42,460
2451	YPK INVESTMENT	3	42,403
2452	Ram Jam Investment	1	42,350
2453	MULTI TIER SYSTEM	2	42,320
2454	TECHBRAIN SYSTEMS	2	42,073
2455	NA RUMBOH ENTERPRISE	1	42,052
2456	Value points	2	41,900
2457	AFRICAN AUTOMOBILE (SL) LTD	1	41,769
2458	Country Club Services	1	41,458
2459	JANNEH CLEANING AND GENERAL SERVICES	1	41,125
2460	BAILANS CONSTRUCTION AND GENERAL SUPPLIES	5	41,005
2461	41000	1	41,000
2462	SANRICO INVESTMENT	1	40,423
2463	ELMAN'S HOLDINGS	1	40,355
2464	MH BARRIE ENTERPRISE	1	40,304
2465	GEOMA JARGOH INVESTMENT	2	40,163
2466	ALMARIE INVESTMENT	2	40,000
2467	20000	2	40,000
2468	SAK CONSTRUCTION AND LOGISTICS SUPPLIES	2	40,000
2469	AFACE BUSINESS CENTER	1	40,000
2470	BELLINDOS ENTERPRISE	1	40,000
2471	BLAKE & BLAKE ENTERPRISE AND GENERAL MERCHANDISE	1	40,000
2472	INDEX ENTERPRISE STATIONERY AND COMPUTER ACCESSORIES	1	40,000
2473	MUNSANHAJ ENTERPRISE	1	40,000
2474	TEE DESIGNS	1	40,000
2475	AFRICA TRAVEL CENTRE	1	39,991
2476	DEMBA ENTERPRISES	1	39,900
2477	S.U ENTERPRISES LTD	1	39,675
2478	Eudrich Catering and Decoration Enterprise	1	39,600
2479	ABU MAG GARAGE	1	39,596
2480	39500	1	39,500
2481	STAR AYAH ENTERPRISES	1	39,500
2482	CYPRESS COMMERCIAL AND TRADING ENTERPRISES	1	39,499
2483	High End Technology Consultancy	1	39,420
2484	TECHWISE ICT SOLUTION (SL) LTD	1	39,375
2485	DALDEE IMPORT/EXPORT AND GENERAL SUPPLIES (SL) LTD	1	39,324
2486	FAMILY KINGDOM RESORT	1	39,312
2487	AMINADUL INTERIOR DECOR	1	39,100
2488	POONAM ELECTRONICS	1	39,000
2489	ZEELAN GENERAL MERCHANDISE	1	38,981
2490	Gimia Ent. & General Merchandise	1	38,900
2491	SANMUM	1	38,900
2492	CAC HOLDING (SL) LIMITED	1	38,800
2493	DO ZIC ENTERPRISE	1	38,745
2494	EUDERICH CATERING & CATERING ENTERPRISE	1	38,700
2495	MED TURAYSON ENTERPRISE	1	38,690
2496	Mercedes Benz Europa	1	38,602
2497	REC ROMA ENTERPRISES	3	38,477
2498	KUMA LOGISTICS AND SUPPLIES SL LTD	1	38,464
2499	REYDAN INVESTMENT	1	38,461
2500	Yoni Commercial Enterprise	1	38,402



2501	Eddican Investment Investment	1	38,319
2502	My Time To Grow Construction & General Services	1	38,000
2503	THOMAS HUMPER & CO.	1	38,000
2504	ARTLINE ENTERPRISES	1	37,989
2505	ORCHID VENTURES	1	37,941
2506	JOHNNY ENTERPRISE	1	37,850
2507	ANS KEM CONSTRUCTION AND GENERAL SERVICES	4	37,800
2508	VICTOR BENNETT	1	37,800
2509	A.A. ENTERPRISES LIMITED, 12 HOWE STREET	1	37,720
2510	Makro cash and carry	1	37,694
2511	DALLEY ENTERPRISE	2	37,650
2512	MAGITO LOGISTICS S/L LTD	1	37,600
2513	S.SARACOLI REAL ESTATE BUSINESS	1	37,500
2514	SARACOLI REAL ESTATES	1	37,500
2515	SINNAH BASSCO BAH AND GENERAL SERVICES	1	37,500
2516	T Choithram & Sons Ltd	1	37,150
2517	MELTONE CONSTRUCTION AND GENERAL SERVICES	1	37,050
2518	IRESIS DESIGN	3	37,000
2519	ALWYNTON INVESTMENT, 50 PADEMBA ROAD, FREETOWN	1	37,000
2520	MR. KLIP	1	37,000
2521	MUMAYA INVESTMENTS	1	37,000
2522	SANDA INTEGRATED RURAL AGRO-DEALER ENTERPRISE	1	37,000
2523	Satguru Travel and Tours	1	36,960
2524	GEOMA JARGOH INVESTMENT AND CONSTRUCTION ENTERPRISE	1	36,732
2525	VICTORIOUS STORE AND GENERAL MERCHADISE	1	36,627
2526	KENWOOD CONSTRUCTION AND GENERAL SUPPLIES.	1	36,600
2527	Flybetter (SL) LIMITED	1	36,480
2528	INTERATED POWER & CONTROL SOLUTIONS LTD	3	36,358
2529	DANCHAMASA CATERING & DECOR SERVICES	1	36,110
2530	36000	1	36,000
2531	I.T Consultancy and Construction	1	36,000
2532	MARIDEEN RESTAURANT, 12 SYSKE STREET, FREETOWN	1	36,000
2533	JAIDEV STORES	1	35,926
2534	WANJAMA GARAGE	2	35,838
2535	35696	1	35,696
2536	Teteh Decoration and Event Management	1	35,650
2537	HUSSEIN BASMA AUTO SPARE	2	35,625
2538	UNION VENTURES SL LIMITED	1	35,600
2539	MEDHAFA ENTERPRISE & CONSTRUCTION	1	35,305
2540	MSJ ENTERPRISE	3	35,267
2541	SULE ASSOCIATE	1	35,100
2542	INTERATED POWER AND CONTROL SOLUTION	1	35,032
2543	TAWALEH AGRO-DEALER ENTERPRISE	2	35,000
2544	E.M Johnette Merchandise	1	35,000
2545	MRS AND BROTHERS ENTERPRISE	1	35,000
2546	MILLENNIUM ENTERPRISE	1	35,000
2547	MOKANU FRIENDS AND GENERAL SUPPLIES	1	35,000
2548	NABILLA CONSTRUCTION AND GENERAL SUPPLIES	1	35,000
2549	P.C WORLD.COM	1	35,000
2550	Solution Hub	1	35,000
2551	REMOTE GLOBAL BUSINESS CONSULTING	1	34,965
2552	FEDEX ENTERPRISE &PRINT	1	34,728
2553	DIMMA CONSTRUCTION ENTERPRISE	1	34,500
2554	MAHADEV & SONS	1	34,500
2555	SOLID POINT AUTO SPARES	2	34,330
2556	TECHWIRE ICT SOLUTIONS	1	34,100
2557	Albert Coker	2	34,087
2558	NABS TECH	2	34,022
2559	Cypress Commercial Trading	1	34,020
2560	LUMINOUS TECHNOLOGIES	1	34,000
2561	TENG ENTERPRISE	1	34,020
2562	A.A ENTERPRISES LIMITED	1	34,016
2563	SKY TECH MEDIA	1	34,000
2564	ATLANTIC LUMLEY HOTEL	1	33,975
2565	33902	1	33,902
2566	MED TURAYSON ENTERPRISE	5	33,827
2567	Chiron Auto Spare Parts	3	33,800
2568	PETER SMALL SMALL THINGS	1	33,792
2569	EDIE -K ENTERPRISES	1	33,558
2570	Ivcon Investment	5	33,286
2571	EURO WORLD SL. LIMITED	1	33,200
2572	Janneh Cleaning and General Services	1	33,169
2573	JANNEH CLEANING AND GENERAL SERVICES	1	33,169
2574	SUPER CROWN (SL) LTD	1	33,120
2575	DELTA COMMERCIAL SERVICES	2	33,032
2576	ANTHONY BARRIE ENTERPRISES	1	33,000
2577	EH TECHNOLOGY CO.LTD	1	33,000
2578	Vicky's Fashion Wears	1	33,000
2579	Vicky's Fashion Wears	1	33,000
2580	IBRAHIM KOROMA, SALAMATU BANGURA, ROLAND M. BAMEH, JONATHAN PALMER	1	32,900
2581	Component Resources	1	32,880
2582	Badairnah Investment Company Limited	1	32,775
2583	GATEWAY ELECTRONICS	1	32,756
2584	Emadudin Enterprise	2	32,700
2585	SATGURU TRAVEL AND TOUR SERVICES LIMITED	1	32,670
2586	Kayhira General Merchant	1	32,568
2587	Kemusa construction and General suppliers	2	32,550
2588	LICBERT ENTERPRISE	2	32,399
2589	Abunag Garage	5	32,310
2590	Shalima Trading	2	32,150
2591	DEEN MOTOR GARAGE	1	32,055
2592	32000	1	32,000
2593	8000	1	32,000
2594	DE PRIME INVESTMENT CONSYRUCTION AND GENERAL SUPPLIES1	1	32,000
2595	OCEANO SUPPLIES LIMITED	1	32,000
2596	UNION SYSTEM GLOBAL LTD, 3 BIG WATERLOO STREET	1	32,000
2597	ZIMANA GENERAL SERVICE & SUPPLIES	1	32,000
2598	GENERAL MOTORS GARAGE	1	31,985
2599	Star Travel	1	31,960
2600	DREAM TRAVELS	1	31,746
2601	Radiason Blu Mammy yoko hotel	2	31,600
2602	ASSIL TRADING COMPANY	1	31,481
2603	Nobility Investment	3	31,200
2604	BARAMA JAM LOGISTICS AND GENERAL SUPPLIES	1	31,200
2605	CINDERELLA TRAVEL & TOURS	1	31,105
2606	Kumbasay Enterprise	1	31,000
2607	ZAHIRANI TRAVEL AGENCY	1	30,916
2608	BSP ATTUNE INTERNATIONAL SL LIMITED	1	30,911
2609	MEDNEMS ENTERPRISE	1	30,720
2610	SHALIMAR TRADING TVS	2	30,705
2611	M & F KAN CONSTRUCTION AND GENERAL SERVICES	1	30,633
2612	JOSCANNA ENTERPRISE	1	30,580
2613	FAZZ TECHNOLOGY LTD	1	30,503
2614	BINTUMANI HOTEL	1	30,500
2615	EM. JOHNETTE MERCHANDISE	1	30,466
2616	NEW BROOKFIELDS HOTEL	1	30,450
2617	CONFER BROTHERS AND GENERAL SERVICES	2	30,340
2618	Real Services	2	30,178
2619	MOKANU AND FRIENDS ENTERPRISE	2	30,000
2620	SAYKUYA AUTO SPARE PARTS AND GENERAL SERVICES	2	30,000
2621	ERIC RAH ENTERPRISES	1	30,000
2622	M&F KAN CONSTRUCTION & GENERAL SERVICES	1	30,000
2623	Musiyyeh Jagisa Pharmaceuticals	1	30,000
2624	Partners in Progress V.Venture	1	30,000
2625	SAL - JAM INVESTMENT 41 LUMLEY STREET FREETOWN	1	30,000
2626	Seretse Edele-Leigh Enterprise	1	30,000
2627	29980	1	29,980
2628	Yeane Enterprises Limited	1	29,940
2629	Yeane Enterprises Limited	1	29,940
2630	AMIYES BUSINESS INVESTMENT	1	29,880
2631	Alexa Logistics Enterprise	1	29,785
2632	29600	1	29,600
2633	Me Level Service SL Limited	1	29,600
2634	DONALD SHA KING PEST CONTROL	1	29,500
2635	WORLD OF OFFICE SOLUTION	1	29,407
2636	Karen J. Baimarro	1	29,254
2637	29230	1	29,230
2638	OCCASSIONS ENTERPRISES	1	29,153
2639	TWO BROTHERS CONSTRUCTION & GENERAL SERVICES	3	28,983
2640	Saham Assurance	1	28,700
2641	ALPHA'S ENTERPRISE	3	28,630
2642	Precision Builders Company Limited	1	28,625
2643	AFRICAN AUTOMOBILE (SL) LTD BAJAJ	1	28,600
2644	FOMBEX ENTERPRISES	1	28,525
2645	HASHASTOM SERVICES LIMITED	1	28,500
2646	MELONI CONSULTANCY LIMITED	1	28,500
2647	LA VI DOR	1	28,407
2648	COMMISSION ENTERPRISE	1	28,350
2649	LENDRA CONSTRUCTION & GENERAL SUPPLIES	1	28,350
2650	Optimum services limited	1	28,260



2651	Newline General Enterprise	2	28,117
2652	DUZAI ENTERPRISE	2	28,050
2653	GASSIMU HASMAR TRADING ENTERPRISE	2	28,050
2654	EXCEL DEVELOPMENT CONSULTANT	1	28,000
2655	Jafid Construction and general services.	3	27,999
2656	Eudernich catering and decoration enterprise	1	27,900
2657	NDOMA ENTERPRISE	1	27,730
2658	Hayat Autospares Limited	1	27,686
2659	DOKKAL ENTERPRISE, 1 KINGHARMAN ROAD, FREETOWN	1	27,600
2660	Gateway Electronic	1	27,600
2661	DAABIA ENTERPRISE	7	27,536
2662	Foray Mansaray's Enterprise	1	27,280
2663	Bakona Enterprises General Merchandise	1	27,209
2664	Victorious Store General Merchandise	1	27,037
2665	ANS INVESTMENT	1	27,000
2666	GATEWAY PROCUREMENT & TRADING	1	27,000
2667	UNION SYSTEMS GLOBAL LIMITED	1	27,000
2668	ABU WANJIE STATIONERY AND GIFT SHOP	3	26,981
2669	Inks Kay Land	3	26,816
2670	FAWAZ CONSTRUCTION AND GENERAL SERVICES.	1	26,675
2671	KUKUNA ENTERPRISES	1	26,510
2672	Honey cherry investment general merchandise	1	26,500
2673	TYPE A HOUSE OF ELECTRONICS	1	26,400
2674	Lot1 Sam-Mar Enterprise, Lot2 Mylans Trading, Lot3 Jimmi Bagbo, Lot4 Jozain Trading Ce	1	26,397
2675	JIS INVESTMENT	1	26,220
2676	JENNEH KOROMA	1	26,125
2677	26000	1	26,000
2678	MADUX PRINTING, LOGISTICS & GENERAL SUPPLIES COMPANY LIMITED	1	26,000
2679	Car Wolu	1	25,944
2680	SENTIMENTAL IMAGES & PRINTING ENTERPRISE	1	25,911
2681	25750	1	25,750
2682	Mamoud Enterprise	5	25,725
2683	North Avenue Auto Care Inc	1	25,706
2684	CARTHY GOLDA ENTERPRISES	1	25,650
2685	ORANGE SL	1	25,530
2686	PADEL S.L CONSULT LTD	1	25,515
2687	ALPHA BAH HOME PLUMBING	1	25,512
2688	EDDY WINNERS ENTERPRISES	1	25,323
2689	25300	1	25,300
2690	Harry's Sierra Leone Limited	1	25,300
2691	MASTER COOL, BUS STOP, STADIUM CAR PARK	1	25,300
2692	OCASSI9NS ENTERPRISES	1	25,153
2693	MASMAR ENTERPRISE	1	25,100
2694	SATADAYUM ENTERPRISE	1	25,050
2695	ANS_KEM CONSTRUCTION & GENERAL SERVICES	2	25,043
2696	WORLD OFFICE SOLUTION	1	25,035
2697	Abu Wanjei Stationery and gift shop	1	25,000
2698	CIG INVESTMENT	1	25,000
2699	Excel Development Consultants & General Merchandise Limited	1	25,000
2700	IANUE INTERNATIONAL LTD	1	25,000
2701	JAZE INTERNATIONAL ENTERPRISE	1	25,000
2702	Solution Hub	1	25,000
2703	HAMOHSIN INVESTMENT	1	24,842
2704	EDWARD KANU ENTERPRISE	1	24,800
2705	Abu Wanjei Stationery	1	24,701
2706	FARIS ENTERPRISE	1	24,589
2707	Ronnie Enriquez	3	24,511
2708	Optimum Service limited	1	24,475
2709	SYLIS DESIGNS	1	24,250
2710	MIKEY AND BLUE ROYAL INVESTMENT	1	24,243
2711	Abumag Garage	2	24,220
2712	EMADUDIN ENTERPRISE	1	24,200
2713	EDDIE-K ENTERPRISE	1	24,150
2714	I G Best	1	24,150
2715	ADAM ENTERPRISE	1	24,000
2716	DONSON ENTERPRISE	1	24,000
2717	Erico stationery construction and general service	1	24,000
2718	PROCUREMENT OF OUTER TYRES	1	24,000
2719	MANTRAC	1	23,985
2720	COMMODITY TRADING COMPANY	1	23,933
2721	BRIBA ENTERPRISE	3	23,910
2722	DAIMM CONSTRUCTION AND GENERAL SERVICES	1	23,910
2723	COROSTALNENTERPRISE	1	23,900
2724	BARAMA-JAM LOGISTICS AND GENERAL SUPPLIES	1	23,814
2725	OKESON AUTO SPARES	3	23,772
2726	YEAMILLY CATERING AND GENERAL SUPPLY	2	23,770
2727	Action Auto Spares	2	23,625
2728	ROBADAM CONSTRUCTION AND GENERAL SERVICES	1	23,625
2729	Said and Cherry Investments	1	23,592
2730	GIVE AND TAKE PRINTING ENTERPRISE	2	23,544



2731	SALONE SOLAR	1	23,514
2732	HILL TOP HOTEL GROUP LIMITED	1	23,500
2733	TENG ENTERPRISES	1	23,500
2734	THE MANAGER BROOKFIELDS HOTEL	1	23,500
2735	EDGE DESIGN AND SERVICES	2	23,496
2736	Raboo Al-Jazirah Factory Co	1	23,466
2737	CHERRY'S PRODUCTION	1	23,400
2738	Dels Enterprise	1	23,400
2739	SAL PRINT	1	23,400
2740	Samata Enterprise	1	23,400
2741	A.A Enterprises Limited	1	23,288
2742	SIERRA COMPUTER LIMITED, 13 SANDER STREET, FREETOWN	1	23,105
2743	RAMSYL ENTERPRISE	2	23,000
2744	A&T PHARMACEUTICAL	1	23,000
2745	WAINALD ENTERPRISES, 57 CAMPBELL STREET, FREETOWN	1	23,000
2746	KALBONDO COMPANY LIMITED	1	22,995
2747	BREAKTHROUHH CONSTRUCTION AND GENERAL SERVICE.	2	22,900
2748	JUREX MANAGER SERVICES	1	22,890
2749	HAYAT AUTO TECH AUTO CENTER	1	22,885
2750	BSP-ATTUNE INTERNATIONAL (SL) LTD	1	22,831
2751	22800	1	22,800
2752	ASCO VENTURES	1	22,800
2753	T. CHOITHRAM & SONS LIMITED	1	22,540
2754	22500	1	22,500
2755	ALVIC ENTERPRISE	1	22,500
2756	CENTRAL MOBILE CLEANING AND FUMIGATION SERVICES	1	22,500
2757	Family Kingdom	1	22,500
2758	KAYHIRA ENTERPRISE	1	22,417
2759	KHALIL SHOUR & SONS	3	22,405
2760	Medrie Favor Enterprise	1	22,302
2761	A.A ENTERPRISE LTD	2	22,270
2762	Star Travels and Tour	1	22,200
2763	22180	1	22,180
2764	Aluminium Kassir	2	22,000
2765	C. J. ELECTRICALS	1	22,000
2766	COROSAL ENTERPRISE	1	22,000
2767	HADIHAFSA METAL & ALUMINIUM ENTERPRISE	1	22,000
2768	SALJAM INVESTMENT	1	22,000
2769	WANNA SUPPLIERS & CONSTRUCTION ENTERPRISES	1	22,000
2770	EAGLE LOGISTICS & INVESTMENT SL LTD	1	21,780
2771	DAUZY INVESTMENT	1	21,750
2772	Office World Group SL LTD	1	21,645
2773	MARIAMA S. JALLOH ENTERPRISE	1	21,620
2774	Eudernich Catering and Decorating Enterprises	1	21,600
2775	PENINSULAR MOUNTAIN CONSTRUCTION AND GENERAL MERCHANDISE LTD	1	21,600
2776	ZONAL ENTERPRISES	1	21,546
2777	SIDMAH LOGISTICS	2	21,487
2778	K3 TELECOM	1	21,480
2779	THREE WISE MEN SOURCES	1	21,395
2780	CHOITHRAMS SUPERMARKET	1	21,355
2781	RAPHSDY ENTERPRISE AND GENERAL MERCHANDISE	1	21,275
2782	JULTECH PRINTING AND GENERAL SERVICES	2	21,250
2783	AUGUMAMA CATERING SERVICE	1	21,250
2784	M&D Bar and Restaurant	1	21,241
2785	AKINK Services	1	21,225
2786	SAGS CONSTRUCTION SERVICES	1	21,200
2787	RADAR PROCUREMENT & GENERAL TRADING	3	21,068
2788	SAMKAB VISUAL MEDIA	2	21,050
2789	DELLET ENTERPRISE	1	21,000
2790	Raison Blu Mammy Yoko	1	20,900
2791	Affordable Marketing Solution	1	20,850
2792	AMIYES BUSINESS INVESTEMENT	1	20,800
2793	20777	1	20,777
2794	QUMRAN INTERNATIONALINVESTMEN	1	20,750
2795	VITEC ENTERPRISES	1	20,750
2796	RISEING ENTERPRISE	6	20,720
2797	Something Multi Services	1	20,700
2798	ASSURANCE ENTERPRISE	1	20,680
2799	20654	1	20,654
2800	MILLA GROUP SL LIMITED	1	20,648
2801	BASEMAN ENTERPRISE	1	20,500
2802	WE YONE SAHID ENTERPRISE	1	20,500
2803	Marish - Sal Enterprise	1	20,498
2804	WELL SAVERS ENTERPRISE	4	20,479
2805	THE BROTHERHOOD INVESTMENT	1	20,477
2806	Mohamed Alpha Barrie	1	20,351
2807	KOROMA INVESTMENT ENTERPRISE	1	20,350
2808	OFFICE VARIETY	1	20,260
2809	20100	1	20,100
2810	CALABASH PRODUCTIONS	1	20,000
2811	HADIHAFAS METAL ALUMINIUM	1	20,000
2812	KOROMA INVESTMENT ENTERPRISE	1	20,000
2813	Mansunhaj ENTERPRISE	1	20,000
2814	MESGEUSH INVESTMENT GENERAL AND CATERING SERVICES	1	20,000
2815	MUMUKH CONSTRUCTION AND GENERAL ENTERPRISE	1	20,000
2816	MUSA LAMIN ENTERPRISE	1	20,000
2817	ONIX DESIGN & CONSTRUCTION SL LIMITED	1	20,000
2818	SKY INVESTMENT LIMITED	1	20,000
2819	SULE ASSOCIATE	1	20,000
2820	MUNSANHAJI ENTERPRISE	1	19,950
2821	LASMAN HOLDINGS ENTERPRISE	1	19,936
2822	BSP ATTUNE INTERNATIONAL (SL) LIMITED	1	19,906
2823	DENKO ELECTRONICS	1	19,849
2824	Shop Whirlpool	1	19,836
2825	A J K Garage	1	19,818
2826	BAILANS CONSTRUCTIONS AND GENERAL SUPPLIES	1	19,800
2827	DANCHAMASA CATERING AND DECOR SERVICES, 50 PADEMBA ROAD, FREETOWN	1	19,720
2828	Joint Finance Enterprise	1	19,629
2829	The Office Depot	1	19,627
2830	YEANE ENTERPRISE	1	19,627
2831	A. R. Sultan Limited	1	19,500
2832	UNION SYMTEMS GLOBAL	1	19,500
2833	AUTOMOTIVE SUPPLIES	1	19,436
2834	AEG FINANCIAL SOLUTION	1	19,400
2835	Rest Easy Pest Control	2	19,345
2836	FONTI INCORPORATION SL LTD	1	19,174
2837	KAYHIRA GENERAL MERCHANDISE	1	19,067
2838	NYLANDER SECURITY STRATEGIES LIMITED	1	19,000
2839	SIERRA BAY HOTEL &RESIDENCE	1	18,965
2840	DAL DEE IMPORT/EXPORT & GENERAL MERCHANDISE	1	18,957
2841	WEG INTERIOR DECORATION AND GENERAL SUPPLIES	1	18,948
2842	RHAPSODY INFOTECH & GENERAL SERVICE	1	18,944
2843	Abdul Rahman Conteh	1	18,900
2844	18860	1	18,860
2845	A.A. ENTERPRISES LTD	1	18,860
2846	AUTOMATIVE SUPPLIES	1	18,800
2847	18791	1	18,791
2848	MaryLand Stores	3	18,768
2849	HEMA TRADING AND CONSTRUCTION COMPANY LIMITED	2	18,600
2850	ICT INTERNATIONAL COOLING ENGINEERING	1	18,600



2851	Devine Accord Automobile	1	18,500
2852	Devine Accord Automobile	1	18,500
2853	MMustapha Sesay Enterprise	1	18,500
2854	Not Available	38	18,449
2855	EAGLES LOGISTICS AND INVESTMENT	1	18,412
2856	BOKUM ENTERPRISES	1	18,410
2857	COMTECH SOLUTIONS	2	18,380
2858	MCBILL BUSINESS VENTURES	1	18,320
2859	MEROMAS INCORPORATE	1	18,300
2860	SATGURU TRAVEL AND TOURS SERVICES TRAVEL LTD	1	18,292
2861	Sahr Kobba Mechanical Service	1	18,161
2862	DAYTOR INVESTMENT SL LIMITED	2	18,130
2863	Amazing catering and General Service	2	18,114
2864	DONDAVE INVESTMENT	2	18,026
2865	SAWAHEH ENTERPRISE	1	18,020
2866	AFRICAN SPOT BAR & RESTAURANT	1	18,000
2867	AMY'S ENTERTAINMENT & CONSTRUCTION	1	18,000
2868	BREAKTHROUGH CONSTRUCTION AND ENTERPRISES AND GENERAL SERVICES	1	18,000
2869	FABIZ ENTERPRISE	1	18,000
2870	RO PRINTING SL LTD	1	18,000
2871	Vamko Enterprise	1	18,000
2872	YEAMILLY CATERING AND GENERAL SERVICES	1	17,990
2873	AWSOME GOD INTERBIZ	2	17,950
2874	AIMAN EL - ZEIN AUYO SPARTS	1	17,940
2875	Gaigy Investment Company	1	17,935
2876	17825	1	17,825
2877	NEW BROOKFIELDS HOTEL	1	17,825
2878	8880	2	17,760
2879	AUS INVESTMENT	1	17,750
2880	17710	1	17,710
2881	PONDO LOGISTICS (SL) LIMITED	1	17,700
2882	Mohamed Alpha Barrie Enterprises	1	17,620
2883	BENKEH COMMERCIAL ENTERPRISE	3	17,612
2884	AMY'S ENTERTAINMENT AND CONSTRUCTION	2	17,520
2885	17500	1	17,500
2886	CIRCUIT CONSULTANCY	1	17,500
2887	SAK CONSTRUCTION AND LOGISTICS	1	17,457
2888	HAYAT AUTO SPARES LTD	1	17,365
2889	AFRICAN AUTOBIL (SL) Ltd	1	17,341
2890	SAIKO ENTERPRISE	1	17,336
2891	YANGEE INVESTMENT	1	17,317
2892	SATURDAY TRAVELS AND TOURS	1	17,286
2893	BUSINESS EQUIPMENT AND SERVICES	1	17,250
2894	EDDY WINNERS ENTERPRISE	1	17,250
2895	Inno Investment	1	17,250
2896	MUCMAN ENTERPRISE	1	17,250
2897	SATGURU TRAVEL AND TOUR SERVICE LTD	1	17,174
2898	AFRICAN SPOT BAR AND RESTAURANT	2	17,160
2899	AFRICAN AUTOMOBILE (SL)LTD	1	16,993
2900	SUMATA ENTERPRISE	2	16,991
2901	BENKEH COMMERCIAL ER ENTERPRISES	1	16,950
2902	STATINERY SHOP SL	1	16,916
2903	Lyreco	1	16,914
2904	N.Z AUTO SPARES	2	16,900
2905	P-Bright (SL)Limited	1	16,900
2906	OXYX DESIGN & CONSTRUCTION (SL) LTD	1	16,832
2907	Cypress Commercial Trading	1	16,750
2908	LAFANTS INVESTMENT AND GENERALS MERCHANDISE	1	16,550
2909	16500	1	16,500
2910	ANDY COLE ENTERPRISE	1	16,500
2911	SIERRATEL	1	16,500
2912	AGAL ENTERPRISE	1	16,425
2913	Eagles Logistics & Investment	1	16,425
2914	Lovetta's Kitchen	1	16,399
2915	CARTHY GOLDER ENTERPRISES	1	16,334
2916	H& V INVESTMENT	1	16,320
2917	Kombra Garage	1	16,230
2918	Sadique Garbs	2	16,200
2919	HANNAH, MARIE AND GRANDMA INVESTMENT	1	16,104
2920	Deguray Company Ltd	3	16,100
2921	HM SAFIDEEN SL	1	16,100
2922	Partner in Progress Venture	2	16,065
2923	BROTHERS CARPENTARY AND FINISHING MATERIAL CENTER	1	16,065
2924	MARBLES CATERING AND DECORATION SERVICES	1	16,065
2925	RAJUS ELECTRICAL (SL) LIMITED	1	16,000
2926	T. BEHLO EMPIRE	1	16,000
2927	KETSENG INVESTMENT	1	15,950
2928	REAL SERVICES	1	15,932
2929	YAMAKATY INVESTMENT, PRINTING AND GENERAL MERCHANDISE	1	15,890
2930	T. CHOITHRAMS & SONS	1	15,870
2931	T. CHOITHRAMS & SONS	1	15,755
2932	Jacob's Enterprise	1	15,709
2933	RURAL INVESTMENT SERVICES	1	15,600
2934	AA Enterprise	1	15,548
2935	SAWANEH ENTERPRISE	2	15,533
2936	ADEL SHOUR AND SONS.	1	15,500
2937	GOLDEN CITY CATERING SERVICE	1	15,500
2938	LIZ GLORY CONSTRUCTION AND GENERAL SUPPLIERS	1	15,500
2939	Padel Consults	1	15,460
2940	AHDL INVESTMENT AGENCY	1	15,431



2941	YAMOKATY INVESTMENT PRINTING AND GENERAL MERCHANDISE	1	15,400
2942	YAMAKATY INVESTMENT PRINTING AND GENERAL MERCHADISE	1	15,399
2943	REO ROMA ENTERPRISE	1	15,386
2944	MEEK SOLUTIONS	2	15,261
2945	UPS&E	1	15,250
2946	15215	1	15,215
2947	15200	1	15,200
2948	15175	1	15,175
2949	15000	1	15,000
2950	ABU BAKARR & BROTHERS	1	15,000
2951	Chiron Auto Spare Parts	1	15,000
2952	CHRISTOPHER TOMMY ENTERPRISE	1	15,000
2953	JOEFRED BAR & RESTAURANT	1	15,000
2954	JSN CAR RENTAL SERVICES.	1	15,000
2955	M AND F KAN CONSTRUCTION & GENERAL SERVICES	1	15,000
2956	MILLS ENTERPRISES	1	15,000
2957	Newline General Enterprise	1	15,000
2958	Power track Equipment and Multi Services SL	1	15,000
2959	Sahr Kobba Mechanical Services	1	15,000
2960	TECHWIRE ICT SOLUTIONS (SL) LIMITED	1	15,000
2961	ULTIMATE CONSTRUCTION AND GENERAL SERVICES	1	15,000
2962	WEST WING ENTERPRISES WINE BAR & RESTAURANT	1	15,000
2963	14950	1	14,950
2964	ASINYA CONSTRUCTION AND GENERAL SERVICES S/L LIMITED	1	14,950
2965	Bintex Inc Limited	1	14,950
2966	ROLAAN PRITING PRESS AND ENTERPRISES	1	14,950
2967	Colruyt, Action 2404 Aldi, Proxy	1	14,942
2968	HARRY, S SIERRA LEONE LTD	1	14,834
2969	14720	1	14,720
2970	CINDERELLA TRAVEL AND TOURS SL LTD	1	14,700
2971	MARVRET ENTERPRISE	1	14,700
2972	MEDIA POWER (SL) LTD	1	14,670
2973	DESTINY	1	14,553
2974	JOHNAD	1	14,500
2975	THE BROTHER HOOD INVESTMENT	1	14,500
2976	ERICO STATIONERY, CONSTRUCTION AND GENERAL SERVICES	1	14,490
2977	Bintunis Restaurant	1	14,400
2978	DELPREMASHA COMPANY (SL) LIMITED	1	14,400
2979	BAH GARAGE	1	14,395
2980	14375	1	14,375
2981	KING OF PEACE	4	14,330
2982	A S AUTO SPARES	3	14,305
2983	A. Bayoh I.T solutions	1	14,300
2984	H. M SAFIDEEN	2	14,280
2985	HASCO BUYING & SELLING CENTRE	1	14,250
2986	Christ Hannah Catering Services	1	14,100
2987	Brico Kraainem	1	14,059
2988	TRANSNATIONAL SL LIMITED	1	14,014
2989	BAILANS CONSTRUCTION AND GENERAL SERVICES	2	14,000
2990	ALWYNTON INVESTMENT, 50 PADEMBA ROAD, FREETOWN	1	14,000
2991	BREAKTHROUGH CONSTRUCTION ENTERPRISE & GENERAL SERVICE.	1	14,000
2992	GASSIMU HASSMAR TRADING	1	14,000
2993	MEDMANS GARAGE	1	14,000
2994	RURAL INVESTEMENT SERVICES	1	14,000
2995	ISHA CON INVESTEMENT	2	13,970
2996	BEREKO UNITED ENTERPRISE	1	13,910
2997	13870	1	13,870
2998	SAGS CONSTRUCTION AND SERVICES	1	13,850
2999	Adel Shour and Sons	1	13,800
3000	AUS INVESTMENT	1	13,800
3001	M. BANGS TRADING	1	13,800
3002	VALUE POINT ENTERPRISE	1	13,800
3003	SAK CONSTRUCTIONS AND LOGISTICS ENTERPRISE	1	13,745
3004	John motor _ Bike & Generator Enterprise	1	13,659
3005	Rolmac Enterprises/Construction	1	13,604
3006	AL=HAMEED Enterprise	1	13,600
3007	ECO SENSE CONSTRUCTION AND GENERAL SERVICES	1	13,600
3008	Manhattan Masala Inc	1	13,589
3009	DESTINY MULTI MEDIA AND GRAPHICS STUDIO	1	13,500
3010	DESTINY MULTIMEDIA AND GRAPHIC STUDIO	1	13,500
3011	MOLIBA CAR RENTAL SERVICES	3	13,467
3012	H. M SAFIDEEN	1	13,398
3013	TOMERO ENTERPRISE	2	13,360
3014	Fyah Bun Creative	2	13,356
3015	INTEGRATED POWER & CONTROL SOLUTION LTD	1	13,225
3016	T.CHITHRAM & SONS LIMITED	1	13,225
3017	Value point Enterprises	1	13,225
3018	13100	1	13,100
3019	RAMS ELECTRICALS	1	13,100
3020	ROLMAC ENTERPRISE	1	13,053
3021	COUNCIL OF CHURCHES IN SL	1	13,000
3022	Jomobo trading enterprise	1	13,000
3023	MERIT INVESTMENT	1	13,000
3024	REYDAN INVESTMENT	1	13,000
3025	STAR AYAN ENTERPRISE	1	13,000
3026	TWO TEES CONSTRUCTION AND GENERAL MARCHANDISE	1	13,000
3027	YOU'YI BUILDING CANTEEN	1	13,000
3028	Lowe's Home Centres LLC	1	12,947
3029	Masakoroh Enterprise	2	12,919
3030	INFINITY ICT AND GENERAL MERCHANDISE	2	12,900
3031	CULUMBUS ENTERPRISE AND CONSTRUCTION	1	12,900
3032	SKY INVESTMENT LIMITED	1	12,852
3033	Imperial Systems	1	12,736
3034	DESTINY WORLDWIDE ENTERPRISE	1	12,708
3035	13420000	1	12,687
3036	FIA CONSTRUCTION TRANSPORT AND LIGISTICS LTD	1	12,660
3037	EDDIE - K ENTERPRISE	2	12,650
3038	YOZ SERVICES LTD	1	12,650
3039	AFRICAN SPORT BAR & RESTAURANT	1	12,600
3040	ALMARIE INVESTMENT AND GENERAL MERCHANDISE	1	12,600
3041	12500	1	12,500
3042	A B & I construction enterprises	1	12,500
3043	Chinon Auto Spares Parts	1	12,500
3044	INTERNATIONAL COOLING ENGINEERING (ICE)	1	12,500
3045	Kalimark Enterprise	1	12,500
3046	Makama Lodge	1	12,500
3047	SIERRA LEONE COMPUTERS LIMITED	1	12,500
3048	STEADTLER ENTERPRISE	1	12,500
3049	TRIGEN ADVERTISING AND MARKETING COMPANY	1	12,500
3050	OKA	1	12,491



3051	YAMBAYIAH ENTERPRISE	1	12,400
3052	Faris international service	1	12,378
3053	Dream travel (SL) Ltd	1	12,371
3054	FATTY ENTERPRISE	2	12,350
3055	12350	1	12,350
3056	LOVIC AFFORDABLE	1	12,340
3057	AFRICAN SPORT BARVAND RESTAURANT, 6 BIBLE COLLEGE ROAD, JUI JUNCTION	1	12,325
3058	12305	1	12,305
3059	12200	1	12,200
3060	Computer Works & Equipment	1	12,200
3061	DONSON ENTERPRISE	2	12,100
3062	JEEPSAM BUSINESS VENTURE	1	12,040
3063	6000	2	12,000
3064	Alpha's Enterprises	1	12,000
3065	BORBI BOIMA MOTORS GARAGE	1	12,000
3066	Deenco Printing, Graphics Designing, Clearing & Forwarding and General Merchandise	1	12,000
3067	Fascina ENTERPRISE	1	12,000
3068	MYKESAM CONSTRUCTION, CATERING & GENERAL SERVICES	1	12,000
3069	ASINYA CONSTRUCTION AND GENERAL SERVICES.	1	11,975
3070	MARIAN DAVIE SUCCESS ENTERPRISE	1	11,900
3071	ALHAJI M. TARAWALLIE	1	11,870
3072	AMIYES BUSINESS INVESTMENT.	1	11,840
3073	DANCHAMASA CATERING AND DECO SERVICES	1	11,700
3074	Inks Kay Land	1	11,700
3075	TARAMAX ENTERPRISE	1	11,700
3076	ZEISHBA SUPPLIES & GENERAL SERVICES	1	11,550
3077	KANAL GENERAL SUPPLIES, CLEANING SERVICE AND CONSTRUCTION	1	11,535
3078	11500	1	11,500
3079	FAWAZ CONSTRUCTION AND GENERAL SERVICES.	1	11,500
3080	ISHA_CON INVESTMENT	1	11,420
3081	ICE LINE ENTERPRISE	2	11,405
3082	TAWUYA ENTERPRISE	1	11,400
3083	11362	1	11,362
3084	ABU BAKARR & BROTHER	2	11,360
3085	ASINYA CONSTRUCTION GENERAL SERVICES	1	11,300
3086	CHRIST HANNAH CATERING SERVICES	1	11,300
3087	TAMARANEH INTERNATIONAL PHARMACY	1	11,245
3088	BSP ATTUNE INTERNATIONAL (S) LTD	1	11,227
3089	LANUS GENERAL SUPPLIES	1	11,200
3090	Samthepal Enterprise	1	11,100
3091	CYPRESS COMMERCIAL TRADING ENTERPRISE	1	11,020
3092	MARY LAND STORES	3	11,017
3093	5500	2	11,000
3094	SALIM TRADING SERVICES	2	11,000
3095	11000	1	11,000
3096	NORTH W3ST MULTIMEDIA AND GENERAL SERVICES	1	11,000
3097	METRO STATIONARY STORE	1	10,925
3098	EDDY WINNERS ENTERPRISE	2	10,814
3099	Ram's Enterprises, Electrical & Electronics	1	10,810
3100	VISION INVESTMENT ENTERPRISE	1	10,802
3101	ALIEU PAPA ENTERPRISES GENERALMERCHANDISE	1	10,800
3102	Lovetta's Kitchen	1	10,753
3103	TALED AUTO SPARE	1	10,750
3104	TETTEH DECORATION & EVENT MANAGEMENT	1	10,750
3105	K3 TELECOM SL LTD	1	10,740
3106	FORTUNE ELECTRICALS	1	10,700
3107	A.A. ENTERPRISES LIMITED	1	10,695
3108	TEE DESIGN	1	10,651
3109	God With Us Construction and General Service	1	10,650
3110	Alsumaka Enterprise	1	10,560
3111	Aiming EL Zein Auto spares	1	10,517
3112	Benghazi Car Dealers Org	1	10,500
3113	DA-VEE SIGNS	1	10,500
3114	ERIC-RAH ENTERPRISES	1	10,500
3115	SIERRA COOLING SYSTEMS	1	10,433
3116	FRANCIA COMPANY LTD	1	10,400
3117	FRANCIA COMPANY LTD	1	10,400
3118	TAMDEL INVESTMENT	1	10,395
3119	EL-SHADDAI AUTO SPARE	4	10,350
3120	AMIN ELECTRICALS&ELECTRONICS	1	10,350
3121	BAKIUS ENTERPRISE	1	10,330
3122	TAMAJ_KAY ENTERPRISE	1	10,301
3123	UNIVERSAL CAR DECORATION & ELECTRRONICS	1	10,300
3124	THE MANOH BROTHERS ENTERPRISES	1	10,275
3125	INSONS SL LTD	2	10,254
3126	SANGAH GENERAL MERCHANDISE	2	10,231
3127	PENINSULAR MOUNTAIN CONSTRUCTION AND GENERAL MERCHANDISE	1	10,206
3128	SAL JAM INVESTMENT	1	10,200
3129	VALOUR MAN INVESTMENT	2	10,159
3130	AB AND B ENTERPRISE	1	10,000
3131	Abu Wangei	1	10,000
3132	AMCAD Graphic Media	1	10,000
3133	Aztex Shop	1	10,000
3134	DABEEM WORLD WIDE	1	10,000
3135	DADDYLEFT TRANSPORT AND GENERAL SERVICES	1	10,000
3136	DAYTOR INVESTMENT SL LTD	1	10,000
3137	EDDIE K ENTERPRISE	1	10,000
3138	HARDIS CYCLE STORE	1	10,000
3139	J AND Y CONSTRUCTION AND GENERAL SERVICES	1	10,000
3140	Joe Fred Bar& Restaurant	1	10,000



3141	LUMEH SUPER PRINTING SERVICES	1	10,000
3142	PRETTY SMALL SMALL THINGS ENTERPRISE	1	10,000
3143	SHMARIE ENTERPRISE	1	10,000
3144	MERIT INVESTMENT	1	9,998
3145	TAWALEH AGRO-DEALER ENTERPRISE	1	9,984
3146	9890	1	9,890
3147	IMDEX ENTERPRISE	1	9,855
3148	A.B BROTHERS	1	9,800
3149	HUSSEIN BASMA AUTO SPARE	1	9,750
3150	DAUZY INVESTMENT HOLDINGS.	1	9,700
3151	EDDIECAN INVESTMENT	2	9,683
3152	Agency Regional For Property	1	9,625
3153	ALUSINE A. BANGURA	1	9,620
3154	AIMAN EL ZEIN	1	9,563
3155	T.CHOITHRAMS & SONS	1	9,532
3156	SARCHEAL CONSTRUCTION AND GENERAL MERCHANDISE	1	9,500
3157	ZACKINATU KAMARA ENTERPRISE	1	9,500
3158	9450	1	9,450
3159	Amin Electrical & Electronics SL LTD	1	9,450
3160	De Kona Lodge	1	9,450
3161	SIDMAH	1	9,450
3162	J.B. ENTERPRISE	2	9,440
3163	Ayala Travel	1	9,437
3164	Mohamed Massaquoi	1	9,437
3165	God with us Construction & General Services	1	9,410
3166	IMAGERUNNER(IR) ENTERPRISE	1	9,400
3167	WEG INTERIOR DECORATIONS AND GENERAL SUPPLIES	1	9,340
3168	AMIYAS BUSINESS INVESTMENT	1	9,328
3169	BAKIUS ENTERPRISE, 2 FREE STREET.	1	9,320
3170	Destiny Worldwide	1	9,309
3171	DIVINE PROVIDENCE CATERING AND GENERAL SERVICES	1	9,300
3172	Cerra Automotive	1	9,274
3173	9200	1	9,200
3174	FAROUK M GEBARA CO LTD	1	9,200
3175	STAEDLER ENTERPRISE	1	9,190
3176	DESTING MULTI MEDIA & GRAPHIC STUDIO	1	9,120
3177	Subuya Investment Company SL Limited	1	9,109
3178	BASE STATION ENGINEERING CONSULTANTS	1	9,085
3179	MEDIA POWER (SL) LIMITED	1	9,072
3180	EPI GARAGE	2	9,000
3181	ALBERTSON HOTEL	1	9,000
3182	EARTH CLEANING AND CONTROL SERVICES	1	9,000
3183	SCREAM STUDIOS	1	9,000
3184	JAMES MUSA INVESTMENT	1	8,996
3185	MEDTURAY SON ENTERPRISES	1	8,985
3186	GMSAFA	1	8,978
3187	ESS BEE INTERNATIONAL SL LTD	1	8,970
3188	African sports bar and Restaurant	1	8,925
3189	8895	1	8,895
3190	ADAIBROSE ANOINTED FOODS ENTERPRISE	1	8,883
3191	FALABA CATERING SERVICES	1	8,880
3192	MAMIE BANYA RESTURANT & CATERING SERVICES	1	8,880
3193	MARVELOUS THADUBA CATERING SERVICE	1	8,880
3194	NGOYELLA CATERERS	1	8,880
3195	NUNIE RESTAURANT & BAH	1	8,880
3196	S.B.JGUEST HOUSE BAR AND RESTAURANT SERVICE	1	8,880
3197	MAURITECH CONSULTANT & GENERAL SERVICES	1	8,862
3198	ENBRA ENTERPRISE	1	8,830
3199	IBRAHIM LEIGH ENTERPRISE	1	8,815
3200	8800	1	8,800
3201	Jaward El- Zein and Sons	1	8,779
3202	KINGS EKECTRICALS & ELECTRONICS	1	8,740
3203	DOHAS HOTELS& RESTAURANT	1	8,694
3204	ATLANTIC LUMLEY HOTEL LTD	1	8,666
3205	ESS BEE International SL Limited	1	8,625
3206	DOROTHY JAMES	1	8,600
3207	FANTISH SILL Beauty SALOON	1	8,600
3208	BENKEH COMMERCIAL ENTERPRISES	1	8,550
3209	The General Manager KAMNER INVESTMENT	1	8,541
3210	JACKSON'S CATERING SERVICES	1	8,533
3211	Sonnet Limited	1	8,510
3212	MALAKAR ENTERPRISE	1	8,505
3213	SISCO DOT COM	1	8,505
3214	DAF TECHNOLOGY (SL) LTD	1	8,500
3215	H.M SAFIDEEN	1	8,395
3216	EM JOHNETTE MARCHANDISE	1	8,260
3217	YANGAE INVESTMENT	1	8,250
3218	ALIEU PAPA ENTERPRISE	2	8,200
3219	FOSONS DESIGNS	1	8,200
3220	FOSSONS DESIGN	1	8,200
3221	DESTINY WORLD WIDE (SL) LTD	1	8,174
3222	ADEL SHOUR & SON	1	8,165
3223	ESSAM TRADING COMPANY & GENERAL SUPPLIES	1	8,136
3224	8100	1	8,100
3225	E- SOLUTION LTD	1	8,100
3226	Orchid ventures company (SL) Ltd	1	8,073
3227	VITEC ENTERPRISE SHOP	1	8,061
3228	BINTEX INC LTD	1	8,050
3229	Del's Enterprise	1	8,050
3230	Stationery Shop SL	5	8,038
3231	ABRAHAM TRAVEL & TOURS LTD	1	8,000
3232	Breakthrough Construction	1	8,000
3233	FIVE CONTINENT TRADING ENTERPRISE	1	8,000
3234	SAWANEH ENTERPRISES	1	8,000
3235	SYLIS DESIGN	1	8,000
3236	VISION INVESTMENT AND E-SERVICES SUPPLY	1	7,935
3237	7906	1	7,906
3238	DUAZAI ENTERPRISE	1	7,905
3239	7884	1	7,884
3240	ABESS SHOUR AUTO SPARES	1	7,884
3241	7820	1	7,820
3242	IBRAHIM SHOUR AUTO SPARES	1	7,820
3243	BASEMAN ENTERPRISE AND GENERAL SUPPLIES	1	7,810
3244	B2 General Motor Spares	1	7,805
3245	A. Bayoh IT . Solution	1	7,800
3246	HARRY'S (SIERRA LEONE)	1	7,800
3247	Eddie K Enterprises	2	7,797
3248	ECDIE K ENTERPTISES	1	7,755
3249	FIALIETTE ENTERPRISE	1	7,700
3250	King Krown Enterprise	1	7,650



3251	SUPER FRIENDS ENTERPRISE	2	7,600
3252	M. H. BARRIE ENTERPRISE	1	7,600
3253	Permanent Mission of the Republic of Uganda	1	7,549
3254	WEDUZ BUSINESS ENTERPRISE	1	7,525
3255	Adekalle Mansaray Enterprise & General Merchant	1	7,500
3256	Abu wanjie stationary and gift shop	1	7,400
3257	MAN SILLAH WELDING WORKSHOP	1	7,370
3258	UNIVERSAL CAR DECORATION AND ELECTRONICS	1	7,350
3259	SKR AUTO PARTS	1	7,302
3260	EDIE-K ENTERPRISE	2	7,233
3261	CONFAM AUTO SPARE PART	1	7,200
3262	LENOR CONSTRUCTION & GENERAL SUPPLIES	1	7,200
3263	SAVANNEH ENTERPRISE	1	7,200
3264	ALAMANA ENTERPRISE AND GENERAL MERCHANDISE	1	7,145
3265	Ibrahim Leigh Enterprise	1	7,120
3266	LASMAN HOLDING ENTERPRISE	1	7,088
3267	VEST FLAT	1	7,088
3268	CHLORINE FOR WATER POINTS IN WESTERN LIMITED	1	7,000
3269	DANMOSS MEDIA	1	7,000
3270	DONSON ENTERPRISE	1	7,000
3271	Moore Divine Glory Ventures	1	7,000
3272	Power track Equipment and Multi Services SL	1	7,000
3273	Powertrac Equipment and Multi Services SL	1	7,000
3274	CHANNITA'S ENTERPRISE	2	6,910
3275	BLUMAVIZ TECHNICAL AND GENERAL SERVICE	1	6,900
3276	GREENFIELD FARM (SL) LTD	1	6,869
3277	ABUMAG GRACE	2	6,850
3278	HOUSE OF ELECTRONICS (SL)	1	6,802
3279	6750	1	6,750
3280	FALAMA PRINTING SERVICES	1	6,750
3281	ROUKLYN INVESTMENT	1	6,750
3282	T. CHOITHRAM & SONS LIMITED	1	6,742
3283	PATO AUTO SPARES	1	6,730
3284	Empire limited	1	6,710
3285	Abmay Dealer in Stationeries & Office Equipment	1	6,698
3286	6650	1	6,650
3287	MEEK SOLUTIONS	1	6,650
3288	Destiny World Wide	1	6,615
3289	Great Mighty Ent	1	6,615
3290	DECO INVESTMENTS	1	6,614
3291	T. CHOITHRAM & SONS LIMITED	1	6,554
3292	ABDULAI KAMARA	1	6,500
3293	FARREL KING	1	6,500
3294	Mimie Construction Enterprise	1	6,500
3295	Mohamed Lamin Bah Garage	1	6,500
3296	Subib Construction Enterprise and General Supplies	1	6,480
3297	AADIOS SYSTEM	1	6,455
3298	MEDRANKS EXPRESS ENTERPRISE	1	6,450
3299	Optimum service	1	6,450
3300	BINTUMANI HOTEL FREETOWN	1	6,440
3301	NORTH WEST MULTIMEDIA AND GENERAL SERVICES	1	6,400
3302	Kayira General Merchant	1	6,395
3303	FRANCIS ERNEST ALIEU, DEALER IN PLUMBING MATERIALS	1	6,365
3304	MADUX PRINTING LOGISTICS COMPANY	1	6,350
3305	ERICO STATIONERY CONSTRUCTION & GENERAL SERVICES.	1	6,267
3306	DAF TECHNOLOGY SL LTD	1	6,225
3307	AI A Enterprises Limited	1	6,210
3308	MR KLIN	1	6,200
3309	SKY INN HOTEL AND FITNESS CENTER	1	6,184
3310	FIALLETTE ENTERPRISES	1	6,132
3311	Tanue International	1	6,132
3312	T CHOITRAMS	1	6,122
3313	SAMUEL KARGBO	1	6,080
3314	Mamoud Enterprises	2	6,015
3315	3000	2	6,000
3316	DESIGN TECHNOLOGY LTD	2	6,000
3317	Abu wanjie stationary and gift shop	1	6,000
3318	BAILANS VONSTRUCTION AND GENERAL SUPPLIES	1	6,000
3319	HARDIS CYCLE STORD	1	6,000
3320	LENKEN ENTERPRISR	1	6,000
3321	MOLIZ PRINTING AND IT SOLUTION	1	6,000
3322	Myaha Fela Enterprise	1	6,000
3323	SIBRA SL LIMITED	1	6,000
3324	DESTINY WORLD ENTERPRISES	1	5,850
3325	A IBRAHIM LEIGH ENTERPRISE	2	5,841
3326	5750	1	5,750
3327	EDDIE - K ENTERPRISES	1	5,750
3328	INTEGRATED POWER & CONTROL SOLUTION	1	5,750
3329	Khalili Shour & son	1	5,750
3330	SIERRA COMPUTERS LIMITED	1	5,750
3331	SYDNEY'S ENTERPRISES	1	5,736
3332	Action Auto Spares	1	5,670
3333	Cordial construction & GENERAL SERVICES	1	5,670
3334	FRANCIS ERNEST ALIEU	1	5,670
3335	AUGUSTUS DAVIES	2	5,661
3336	EDDIE K ENTERPRISES	1	5,630
3337	HARRY'S SL LTD	1	5,520
3338	WALK BY FAITH INVESTMENT AGENCY	1	5,520
3339	DESTINY WORLDWIDE ENTERPRISE	1	5,518
3340	CYPRESS COMMERCIAL & TRADING ENTERPRISE	1	5,500
3341	FIALETTE ENTERPRISE	1	5,500
3342	YANGAE INVESTMENT	1	5,481
3343	FATHER PEE INVESTMENT	1	5,462
3344	STATIONERY SHOP SIERRA LEONE	1	5,460
3345	A. A. ENTERPRISES LTD	2	5,405
3346	ABDUEL MANIE, S' CREATION ENTERPRISE	1	5,400
3347	5382	1	5,382
3348	FIVE CONTINENTAL TRADING ENTERPRISE	1	5,360
3349	MaryLand Store	2	5,331
3350	Destiny worldwide SL Ltd	1	5,325
3351	Sidique Garbs	1	5,300
3352	ADEL SHOUR AND SONS	1	5,290
3353	HARRY'S (SL) LTD	1	5,290
3354	LASMAN HOLDING ENTERPRISES	1	5,283
3355	MUSA MANSARRAY	1	5,275
3356	5200	1	5,200
3357	DONSON ENTERPRISE	1	5,200
3358	A-ONE (SL) LIMITED	1	5,170
3359	BATTIS INTERIOR DESIGN	1	5,133
3360	AFRICAN SPORT BAR, 6 BIBLE COLLEGE ROAD, JUI JUNCTION	1	5,100
3361	MATCOM CONSTRUCTION AND GENERALS SERVICES	1	5,039
3362	Mary Land Store	1	5,025
3363	MARINAT CATERING AND GENERAL ENTERPRISE	1	5,020
3364	A. A. Enterprises Limited	1	5,003
3365	ALWYNTON INVESTMENT, 50 PADEMBER ROAD, FREETOWN	1	5,000
3366	BREAKTHROUGH CONSTRUCTION ENTERPRISE	1	5,000
3367	DEMBELEYASAY ENTERPRISE	1	5,000
3368	Jafid construction and general service.	1	5,000
3369	MANSARRAY FAMILY	1	5,000
3370	TAWALEH AGRO DEALER	1	5,000



3371	TAWALEH AGRO- DEALER	1	5,000
3372	YENGAE INVESTMENT	1	5,000
3373	4989	1	4,989
3374	ABU KANU'S SPORT GARAGE	1	4,985
3375	EXCOM GENERAL MERCHADISE	1	4,980
3376	EDDY-K ENTERPRISE	1	4,945
3377	EDIE K ENTERPRISES	1	4,945
3378	INSONS (SL) LTD	1	4,928
3379	INSONS (SL) LRD	1	4,927
3380	MAFORKI SANDA STORE	1	4,900
3381	Motor Care (SL) Boston Ltd	1	4,876
3382	MAPY INVESTMENT & CONSTRUCTION (SL) LIMITED	1	4,834
3383	SHERUK ENTERPRISE	1	4,800
3384	BANKA BOUTHY ENTERTAINMENT AND GENERAL SERVICES.	1	4,725
3385	Panel Consults	1	4,725
3386	SHEM MACBUTSCHER	1	4,725
3387	NABILLA CONSTRU TION AND GENERAL SUPPLIES	1	4,715
3388	Good God Auto Spares	1	4,640
3389	Sulay-Mannah Kpukumu	1	4,635
3390	Maligie & UNISA ENTERPRISE	1	4,630
3391	C. O BEN Enterprises	1	4,574
3392	Naomi Margaret Kobba	1	4,535
3393	A.I Kallon Investment	1	4,500
3394	Abess Shour Auto Spares	1	4,485
3395	MS JALLOH AUTO SPARE	2	4,480
3396	MEDRANKZ EXPRESS ENTERPRISE	1	4,400
3397	THE MANOH BROTHERS ENTERPRISE	2	4,273
3398	CA JALLOH AUTO SPARES.	1	4,270
3399	9000000	1	4,255
3400	Gateway Electronic	1	4,252
3401	ABU MANS ENTERPRISES	1	4,200
3402	Adekale Mansaray Enterprise & General Merchant	1	4,200
3403	DARLMARTS	1	4,200
3404	KONFAIM AUTO SPARES	1	4,200
3405	ROLAAN ENTERPRISES PRINTING PRESS	1	4,200
3406	4140	1	4,140
3407	NEW HOPE AUTO SPARE PARTS	1	4,101
3408	EASTERN FARMER'S AGRIC AND GENERAL ENTERPRISE (EFAGE)SL	1	4,068
3409	THOMAS HUMBERS & CO.	1	4,060
3410	GREEN SOLAR AFRICA	1	4,050
3411	EXCOM GENERAL MERCHANDISE	2	4,034
3412	Destiny Worldwide	1	4,025
3413	KOROMA INVESTMENT ENTERPRISE	1	4,010
3414	CHRIS & MATT CONSTRUCTION & GENERAL SERVICES	2	4,000
3415	BAILANS CONSTRUCTION ANS GENERAL SUPPLIES	1	4,000
3416	JOSEPH NGEGBA	1	4,000
3417	Micktilda Catering and Services	1	4,000
3418	DUKAI ENTERPRISE	1	3,940
3419	3900	1	3,900
3420	RAMSYL ENTERPRISE	1	3,900
3421	SATADAYAUM ENTERPRISES	1	3,900
3422	THE SAHR D'ELLIE ENTERPRISE	1	3,900
3423	Eddie kay enterprise	1	3,800
3424	HONEY CHERRY INVESTMENT	1	3,780
3425	T.J.T Empire dealer in stationery and general merchandise	1	3,757
3426	BERNHIN ENTERPRISE	1	3,750
3427	Great Mighty Ent.	1	3,750
3428	IMPERIAL SYSTEM	1	3,750
3429	HUSSAIN BASMA AUTO SPARE	1	3,740
3430	MAK ENTERPRISE LTD	1	3,730
3431	RADAR PROCUREMENT AND GENERAL	1	3,680
3432	3680	1	3,650
3433	CITY CROWN BUILDING MATERIALS	1	3,625
3434	MOTOR CARE (SL) LTD	1	3,614
3435	DALUCO LOGISTIC VENTURES	1	3,600
3436	SULIAMAN JALLOH ENTERPRISE	1	3,600
3437	VIEADVA INVESTMENT	1	3,600
3438	3507	1	3,507
3439	EDIE- K ENTERPRISE	1	3,500
3440	PRIME INVESTMENT CONSTRUCTION &GENERAL SERVICES	1	3,500
3441	Nimrod Liquigan Chauffeur	2	3,492
3442	ALUSMAL CONSTRUCTION AND GENERAL SERVICES	1	3,490
3443	AL-HAMEED ENTERPRISE	2	3,450
3444	ALUSMAK ENTERPRISE	1	3,450
3445	Sumata Enterprise	1	3,450
3446	EMBRA Enterprise	1	3,411
3447	HONG KONG GARAGE.	1	3,400
3448	3392	1	3,392
3449	EDIE-K ENTERORISE	1	3,358
3450	EDIE-K ENTERPRISES	1	3,358
3451	3350	1	3,350
3452	EL SHADDAI AUTO SPARES	1	3,350
3453	HOUSE OF ELECTRONICS (SL) LTD	1	3,307
3454	MOHAMED TURRAY	1	3,300
3455	Ibrahim Leight Enterprise	1	3,294
3456	ABDUL K. ENTERPRISE	1	3,275
3457	3270	1	3,270
3458	TANUE INTERNATIONAL	2	3,254
3459	Jacob's Electrical Enterprises	1	3,236
3460	NORTH WEST MULTI MEDIA & GENERAL SERVICES	1	3,225
3461	BRIMA KOROMA ENTERPRISE	1	3,210
3462	EUDENRICH CATERING AND DECORATING ENTERPRISE	1	3,200
3463	Jaward Elzein & Sons	1	3,200
3464	Kruidvat	1	3,163
3465	3140	1	3,140
3466	SOLARCOM EQUIPMENT LIMITED	1	3,136
3467	Kayhira General Merchant	1	3,103
3468	Freetown City Council	1	3,071
3469	3047	1	3,047
3470	CENTRAL MEDICAL STORES	1	3,042



3471	GREEN FILED	1	3,020
3472	Ice line Enterprises	1	3,001
3473	Chiron Auto Spares Parts	1	3,000
3474	DALUCO LOGISTIC VENTURES GENERAL MERCHANT	1	3,000
3475	Faris International Services	1	3,000
3476	GOD E WILL ENTERPRISES	1	3,000
3477	NGOYELLA CATERING ORGANISATION	1	3,000
3478	Sahr Kobba Motor Mechanical Services	1	3,000
3479	SARH ELLIE ENTERPRISE	1	3,000
3480	Solution hub	1	3,000
3481	TAMBA B KAMARA	1	3,000
3482	VEHICLE REPAIRS AND MAINTENANCE	1	3,000
3483	PC WORLD.COM	1	2,988
3484	A. IBRAHIM LEIGH ENTERPRISE	1	2,976
3485	EDIE-K ENTERPRISES	1	2,920
3486	SULCOT PROCUREMENT & LOGISTICS ENTERPRISE	1	2,909
3487	LANSANA BANGURA GEN. START	1	2,900
3488	2875	1	2,875
3489	Vision investment procurement and logistics	1	2,875
3490	A HOLD INVESTMENT	1	2,850
3491	A- ONE (SL) LIMITED	1	2,850
3492	REO ROMA ENTERPRISE	1	2,812
3493	2800	1	2,800
3494	BASSEL&ALAA ENTERPRISE	1	2,738
3495	AL -HAMEED ENTERPRISE	1	2,730
3496	Mobile Expert Technicians	1	2,728
3497	A. IBRAHIM LEIGH ENTERPRISE AND THE MANOH BROTHERS ENTERPRISE	1	2,720
3498	CONFAM AUTOSPARES PART	1	2,650
3499	CROWN BAKERY	1	2,620
3500	ALIUE PATAH ENTERPRISE	1	2,600
3501	DYNYE KANIN ENTERPRISE	1	2,600
3502	DAUZY INVESTMENT HOLDINGS	1	2,599
3503	ABRUG INVESTMENT	1	2,588
3504	Nations motor	1	2,552
3505	E-CUT LAZER WORKSHOP & ARTISTIC PRINTING	1	2,544
3506	ALUSINE ENTERPRISE AND BAILOR BAH ENTERPRISE	1	2,511
3507	A -ONE(SL) LIMITED	1	2,500
3508	AL-AMANA ENTERPRISE	1	2,500
3509	AMINATA CATERING AND RESTAURANT	1	2,500
3510	HOUSE OF ELECTRONICS	1	2,500
3511	Rams Electricals	1	2,500
3512	TAMBA B KAMARA ENTERPRISE	1	2,500
3513	WELL SAVERS ENTERPRISE	1	2,465
3514	Delta Commercial Services	1	2,419
3515	THE MANOH BROTHERS ENTERPRISE AND ALUSINE ENTERPRISE	1	2,401
3516	FOCUS 24/7 NEWS PAPER	1	2,400
3517	Kembay Enterprises	1	2,400
3518	RAMS Electronics	1	2,400
3519	Tech brain Systems	1	2,364
3520	EDDICAN INVESTMENT ENT	1	2,363
3521	International Association of Permanent Representatives (IAPR)	1	2,359
3522	RAJUS ELECTRICALS	1	2,358
3523	ROLAAN ENTERPRISE PRINTING PRESS FREETOWN	1	2,356
3524	UNIVERSAL CAR DECORATION & ELECTRONICS	1	2,350
3525	MASADA WASTE MANAGEMENT COMPANY	1	2,340
3526	E S Godwill Global	1	2,174
3527	MAMMANKOR COOLING SYSTEM & GENERAL SERVICES	1	2,158
3528	DACHRIS CONSTRUCTION AND SUPPLY AGENCY	2	2,151
3529	Sait Njie	1	2,145
3530	2107	1	2,107
3531	SAT PRINTING CENTRE	1	2,079
3532	2074	1	2,074
3533	2000	1	2,000
3534	AFRICAN SPOT BAR AND RESTURANT	1	2,000
3535	ANGIES DOMINION ENTERPRISE	1	2,000
3536	COOLING TECHNOLOGY AND GENERAL SERVICES	1	2,000
3537	EDOMATIC AUTO SPARES	1	2,000
3538	Isha-Con Investment	1	2,000
3539	Life By Design (SL) Limited	1	2,000
3540	SULLAYIKIE CONSTRUCTION AND GENERAL SERVICES	1	2,000
3541	DAABIA ENTERPRISE, SISTERS FOR LIFE ENTERPRISE AND SUGAR LOAF ENTERP	1	1,982
3542	INFINITE AUTO SPARES	1	1,900
3543	Nanfo'os Trading & General Supplies	1	1,890
3544	Orchid venture	1	1,857
3545	ICELINE ENTERPRISE	1	1,840
3546	Harford Holding	1	1,800
3547	MY JEEP AUTO AND PARTS	1	1,795
3548	EL-SHADDALI AUTO SPARES	1	1,750
3549	FSY Trading	1	1,750
3550	MS JALLOH AUTO SPARE	1	1,730
3551	BINTEX INC LTD	1	1,725
3552	BAKIUS ENTERPRISE	1	1,715
3553	S V Electricals	1	1,702
3554	FBC INVESTMENT	1	1,701
3555	MY JEEP AUTO & PARTS	1	1,701
3556	Senesco mart	1	1,700
3557	THE MANOH BROTHERS ENTERPRISE AND BAILOR BAH ENTERPRISE	1	1,689
3558	MARINAT ENTERPRISE	1	1,680
3559	GOD E WILL ENTERPRISES	1	1,650
3560	ISYAMS ENTERPRISE	1	1,650
3561	KOMBRA GARAGE AND GENERAL MERCHANDISE	1	1,650
3562	My Jeep Auto and parts	1	1,630
3563	NLZ Building Materials	1	1,620
3564	ISATU HARRISON (IZELIA)	1	1,594
3565	JEHOVAL JEREH GARAGE	1	1,580
3566	Lansana Bangura Gen Start	1	1,565
3567	Alhaji Mama Okada & Electrical Enterprises	1	1,540
3568	1506	1	1,506
3569	DONSON ENTERPRISES	1	1,500
3570	DWORKAZAR ENVIRONMENTAL SANITATION	1	1,500
3571	FIVE CONTINENTS TRADING ENTERPRISE	1	1,500
3572	J AND Y CONSTRUCTION AND GENERAL SERVICES LTD	1	1,500
3573	Ma's Engineering & General services	1	1,500
3574	Ngoyella Catering Organisationq	1	1,500
3575	PRIME PRIME SL LTD	1	1,500
3576	SAL PRINT (SL) LIMITED	1	1,500
3577	LASMAN HOLDINGS ENTERPRISES	1	1,490
3578	VINCO AUTO INTERBIZ	1	1,490
3579	T. CHOITHRAM & SONS LTD	1	1,484
3580	ROLAAN ENTERPRISE	1	1,478



3581	EDWARD KANU ENTERPRISE	1	1,477
3582	COOLING TECHNOLOGY & GENERAL SERVICE (COOLTECH)	1	1,450
3583	RAJUS ELECTRICAL SL LTD	1	1,450
3584	ALKUPS ENTERPRISE	1	1,430
3585	COOLING TECHNOLOGY AND GENERAL SERVICES	1	1,430
3586	VALICE ENTERPRISE	1	1,417
3587	M.S Jalloh Auto Spares	1	1,405
3588	Biggie & Son Art and Graphic Designs	1	1,400
3589	Great Mighty Enterprise	1	1,355
3590	Alhaji Mama Okada & Enterprises	1	1,300
3591	EPI GARAGE	1	1,270
3592	C A JALLOH AUTO SPARES	1	1,235
3593	LION INVESTMENT HOLDINGS	1	1,226
3594	SALIEU BAH	1	1,225
3595	CHRISTIAN MBALU CONTEH	1	1,200
3596	DONSON ENTERPRISE	1	1,200
3597	JENKINS ROBERT	1	1,200
3598	Murray B Enterprise	1	1,200
3599	SHINE ELECTRONICS	1	1,200
3600	DUSU AND SISTER CATERING SERVICES	1	1,170
3601	CA JALLOH AUTO SPARES	1	1,150
3602	TECHWIRE ICT SOLUTIONS SL LTD	1	1,150
3603	DOMINUM ENTERPRISE	1	1,108
3604	MARK TONNEL ENTERPRISES	1	1,100
3605	RAJU'S ELECTRICALS (SL)	1	1,095
3606	Lanzo Gen Start Workshop	1	1,070
3607	Millan will	1	1,011
3608	ROBERT TAYLOR INVESTMENT AND GENERAL MERCHANDISE SL LIMITED	1	1,000
3609	Blessing construction and General services	1	995
3610	Sarvanand Trading	1	992
3611	IP COMPUTER	1	970
3612	GBONGBOMA STATIONERY AND ENTERPRISES	1	960
3613	EMMALEX GLOBAL INVESTMENT	1	950
3614	RHAPSODY INFOTECH GENERAL MERCHANDISE	1	931
3615	875	1	875
3616	Alhaji Mama Okada & Electrical Enterprises	1	850
3617	MASADA WASTE MANAGEMENT COMPANY	1	850
3618	Softcover limited	1	750
3619	IP COMPUTER	1	730
3620	LASMAN HOLDINGS	1	700
3621	PADEL CONSULT AND TRADING SL (LTD)	1	632
3622	Dabia Enterprises	1	600
3623	A.Bayoh I.T Solutions	1	500
3624	BAKIUS ENTERPRISES	1	500
3625	COOLING TECHNOLOGY & GENERAL SERVICES	1	410
3626	PAK ENTERPRISE	1	320
3627	TECHNOLOGY AND GENERAL SERVICES(COOLTECH)	1	320
3628	AI NETWORK	1	306
3629	PANMARK ENTERPRISES	1	200
3630	ALDWINA CATERING SERVICES	1	175
3631	FUTURE KING INTERNATIONAL	1	160
3632	KASIM BASMA	1	150
3633	SOFTCOM LIMITED	1	150
3634	G C E TRAVEL AGENCY	1	105
3635	TYPE A HOUSE OF ELECTRONIC	1	75
3636	KUMBASSA MOTOR GARAGE	1	45
3637	JOHN MOTOR BIKE SMD GENERATOR ENTERPRISE	1	4
3638	RHAPSODY UNFOTECH	1	2
3639	ANOTHERLINE INVESTMENT	1	1
3640	Ibrahim enterprise	1	1
3641	NONE	2	-
3642	BLACK EAGLE SL LTD	1	-
3643	BROAD ENGINEERING AND CONSTRUCTION COMPANY (SL) LIMITED	1	-
3644	COMPUTER SHOP, 13 LIGHTFOOT BOSTON STREET, FREETOWN	1	-
3645	CONSTEE ENTERPRISE	1	-
3646	EMBESS RELAXATION AND GENERAL MERCHANDISE	1	-
3647	LOYA GLOBAL LIMITED	1	-
3648	NO LPO WAS ATTACH TO THIS CONTRACT SO THE AWARDEE WAS NOT SEEN INC	1	-
3649	NON	1	-
3650	NOT APPLICABLE	1	-
3651	Urban Travel and Tours	1	-
3652	YESTECH SOLUTIONS LIMITED	1	-

Table 16 (NPPA 2022)